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

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Important Reminder

Electronic deposit of taxes.— If your total deposits of social security, Medicare, railroad retirement, and withheld income taxes were more than \$50,000 during calendar year 1995, you must make electronic deposits for **all** depository tax liabilities that occur after June 30, 1997. When determining whether you exceeded the \$50,000 deposit threshold, combine deposits of the following tax returns you filed: Forms 941, 941-PR, 941-SS, 943, 945, and CT-1. If you were required to deposit by electronic funds transfer in prior years, you must continue to do so throughout 1997. The **Electronic Federal Tax Payment System (EFTPS)** must be used to make electronic deposits. If you are required to make deposits by electronic funds transfer and fail to do so, you may be subject to a 10% penalty. Use EFTPS to deposit taxes reported on any of the following tax forms:

- **Form 720**, Quarterly Federal Excise Tax Return
- **Form 940** or **940-EZ**, Employer's Annual Federal Unemployment (FUTA) Tax Return
- **Form 941**, Employer's Quarterly Federal Tax Return (including Forms 941-PR and 941-SS)

- **Form 943**, Employer's Annual Tax Return for Agricultural Employees
- **Form 945**, Annual Return of Withheld Federal Income Tax
- **Form 990-C**, Farmer's Cooperative Association Income Tax Return
- **Form 990-PF**, Return of Private Foundation or Section 4947(a)(1) Charitable Trust Treated as a Private Foundation
- **Form 990-T**, Exempt Organization Business Income Tax Return
- **Form 1042**, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons
- **Form 1120** or **1120-A**, U.S. Corporation Income Tax Return
- **Form CT-1**, Employer's Annual Railroad Retirement Tax Return

Employers who are not required to make electronic deposits may voluntarily participate in EFTPS. For information on EFTPS, call 1-800-945-8400 or 1-800-555-4477. (These numbers are for EFTPS information only.)

Introduction

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

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

Ordering publications and forms.— See the back cover of this booklet for how to get publications and forms.

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

Telephone help using TTY/TDD equipment.— If you have access to TTY/TDD equipment, you can call 1-800-829-4059 with your tax question or to order forms and publications. You may also use this number for problem resolution assistance..

Useful Items

You may want to see:

Publication

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

- **51** Circular A, Agricultural Employer's Tax Guide
- **509** Tax Calendars for 1997
- **515** Withholding of Tax on Nonresident Aliens and Foreign Corporations
- **535** Business Expenses
- **553** Highlights of 1996 Tax Changes
- **583** Starting a Business and Keeping Records
- **1635** Understanding Your EIN

1. Who Are Employees?

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

- An independent contractor.
- A common-law employee.
- A statutory employee.
- A statutory nonemployee.

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

Independent Contractors

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

Common-Law Employees

Under common-law rules, anyone who performs services for you is your employee if you can control what will be done and how it will be done. This is so even when you give the employee freedom of action. What matters is that you have the right to control the details of how the

services are performed. For a discussion of facts that indicate whether an individual providing services is an independent contractor or employee, see **Employee or Independent Contractor?** later.

If you have an employer-employee relationship, it makes no difference how it is labeled. The **substance** of the relationship, **not the label** governs the worker's status. Nor does it matter whether the individual is employed full time or part time.

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

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

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

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

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

Statutory Employees

Four categories of workers who are independent contractors under the common law are treated by statute as employees. They are called statutory employees:

- 1) A driver who distributes beverages (other than milk), meat, vegetable, fruit, or bakery products, or

who picks up and delivers laundry or dry cleaning, if the driver is your agent or is paid on commission.

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

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

- The service contract states or implies that substantially all of the services are to be performed personally by them.
- They do not have a substantial investment in the equipment and property used to perform the services (other than an investment in transportation facilities).
- The services are performed on a continuing basis for the same payer.

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

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

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

her adjusted gross income that applies to common-law employees.)

Statutory Nonemployees

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

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

Direct sellers.— Direct sellers include persons falling within any of the following three groups:

- 1) Persons engaged in selling (or soliciting the sale of) consumer products in the home or place of business other than in a permanent retail establishment.
- 2) Persons engaged in selling (or soliciting the sale of) consumer products to any buyer on a buy-sell basis, a deposit-commission basis, or any similar basis prescribed by regulations, for resale in the home or at a place of business other than in a permanent retail establishment.
- 3) Persons engaged in the trade or business of the delivery or distribution of newspapers or shopping news (including any services directly related to such delivery or distribution).

Direct selling includes activities of individuals who attempt to increase direct sales activities of their direct sellers and who earn income based on the productivity of their direct sellers. Such activities include providing motivation and encouragement; imparting skills, knowledge, or experience; and recruiting. For more information on direct sellers, see **Pub. 911**, Direct Sellers.

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

Misclassification of Employees

Consequences of treating an employee as an independent contractor.— If you classify an employee as an independent contractor and you had no reasonable basis for doing so, you can be held liable for employment taxes for that worker (the relief provisions, discussed below, will not apply). See Internal Revenue Code section 3509 for more information.

Relief provisions.— If you have a reasonable basis for not treating a worker as an employee, you may be relieved from having to pay employment taxes for that worker. To get this relief, you must file all required Federal information returns on a basis consistent with your treatment of the worker. You (or your predecessor) must not have treated any worker holding a substantially similar position as an employee for any periods beginning after 1977.

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

This rule does not affect the determination of whether such workers are employees under the common-law rules. The common-law rules control whether the specialist is treated as an employee or an independent contractor. However, if you directly contract with a technical service specialist to provide services for your business rather than for another business, you may still be entitled to the relief provision. See **Employee or Independent Contractor?**

2. Employee or Independent Contractor?

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

Common-law rules.— To determine whether an individual is an employee or an independent contractor under the common law, the relationship of the worker and the business must be examined. All evidence of control and independence must be considered. In any employee-independent contractor determination, all information that provides evidence of the degree of control and the degree of independence must be considered.

Facts that provide evidence of the degree of control and independence fall into three categories: behavioral control, financial control, and the type of relationship of the parties as shown below.

Behavioral control.— Facts that show whether the business has a right to direct and control how the worker does the task for which the worker is hired include the type and degree of—

- *Instructions the business gives the worker.* An employee is generally subject to the business's instructions about when, where, and how to work. Even if no

instructions are given, sufficient behavioral control may exist if the employer has the right to control how the work results are achieved.

- *Training the business gives the worker.* An employee may be trained to perform services in a particular manner. Independent contractors ordinarily use their own methods.

Financial control.— Facts that show whether the business has a right to control the business aspects of the worker's job include:

- *The extent to which the worker has unreimbursed business expenses.* Independent contractors are more likely to have unreimbursed expenses than employees. Fixed ongoing costs that are incurred regardless of whether work is currently being performed are especially important. However, employees may also incur unreimbursed expenses in connection with the services they perform for their business.
- *The extent of the worker's investment.* An independent contractor often has a significant investment in the facilities he or she uses in performing services for someone else. However, a significant investment is not required.
- *The extent to which the worker makes services available to the relevant market.*
- *How the business pays the worker.* An employee is generally paid by the hour, week, or month. An independent contractor is usually paid by the job. However, it is common in some professions, such as law, to pay independent contractors hourly.
- *The extent to which the worker can realize a profit or incur a loss.* An independent contractor can make a profit or loss.

Type of relationship.— Facts that show the parties' type of relationship include:

- *Written contracts describing the relationship the parties intended to create.*
- *Whether the business provides the worker with employee-type benefits, such as insurance, a pension plan, vacation pay, or sick pay.*
- *The permanency of the relationship.* If you engage a worker with the expectation that the relationship will continue indefinitely, rather than for a specific project or period, this is generally considered evidence that your intent was to create an employer-employee relationship.
- *The extent to which services performed by the worker are a key aspect of the regular business of the business of the company.* If a worker provides services that are a key aspect of your regular business activity, it is more likely that you will have the right to direct and control his or her activities. For example, if a law firm hires an attorney, it is likely that it will present the attorney's work as its own and would have the right to

control or direct that work. This would indicate an employer-employee relationship.

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

Industry Examples

The following examples may help you properly classify your workers.

Building and Construction Industry

Example 1. Jerry Jones has an agreement with Wilma White to supervise the remodeling of her house. She did not advance funds to help him carry on the work. She makes direct payments to the suppliers for all necessary materials. She carries liability and workers' compensation insurance covering Jerry and others he engaged to assist him. She pays them an hourly rate, and exercises almost constant supervision over the work. Jerry is not free to transfer his assistants to other jobs. He may not work on other jobs while working for Wilma. He assumes no responsibility to complete the work and will incur no contractual liability if he fails to do so. He and his assistants perform personal services for hourly wages. They are employees of Wilma White.

Example 2. Milton Manning, an experienced tilesetter, orally agreed with a corporation to perform full-time services at construction sites. He uses his own tools and performs services in the order designated by the corporation and according to its specifications. The corporation supplies all materials, makes frequent inspections of his work, pays him on a piecework basis, and carries workers' compensation insurance on him. He does not have a place of business or hold himself out to perform similar services for others. Either party can end the services at any time. Milton Manning is an employee of the corporation.

Example 3. Wallace Black agreed with the Sawdust Co. to supply the construction labor for a group of houses. The company agreed to pay all construction costs. However, he supplies all the tools and equipment. He performs personal services as a carpenter and mechanic for an hourly wage. He also acts as superintendent and foreman, and engages other individuals to assist him. The company has the right to select, approve, or discharge any helper. A company representative makes frequent inspections of the construction site. When a house is finished, Wallace is paid a certain percentage of its costs. He is not responsible for faults, defects of construction, or wasteful operation. At the end of each week, he presents the company with a statement of the amount he has spent, including the payroll. The company gives him a check for that amount from which he pays the assistants, although he is not personally liable for their wages. Wallace Black and his assistants are employees of the Sawdust Co.

Example 4. Bill Plum contracted with Elm Corporation to complete the roofing on a housing complex. A signed contract established a flat amount for the services rendered by Bill Plum. Bill is a licensed roofer and carries workers' compensation and liability insurance under the business name, Plum Roofing. He hires his own roofers who are treated as employees for Federal employment tax purposes. If there is a problem with the roofing work, Plum Roofing is responsible for paying for any repairs. Bill Plum, doing business as Plum Roofing, is an independent contractor.

Example 5. Vera Elm, an electrician, submitted a job estimate to a housing complex for electrical work at \$16 per hour for 400 hours. She is to receive \$1,280 every 2 weeks for the next 10 weeks. This is not considered payment by the hour. Even if she works more or less than 400 hours to complete the work, Vera Elm will receive \$6,400. She also performs additional electrical installations under contracts with other companies, which she obtained through advertisements. Vera is an independent contractor.

Trucking Industry

Example. Rose Trucking contracts to deliver material for Forest Inc. at \$140 per ton. Rose Trucking is not paid for any articles that are not delivered. At times, Jan Rose, who operates as Rose Trucking, may also lease another truck and engage a driver to complete the contract. All operating expenses, including insurance coverage, are paid by Jan Rose. All equipment is owned or rented by Jan and she is responsible for all maintenance. None of the drivers are provided by Forest Inc. Jan Rose, operating as Rose Trucking, is an independent contractor.

Computer Industry

Example. Steve Smith, a computer programmer, is laid off when Megabyte Inc. downsizes. Megabyte agrees to pay Steve a flat amount to complete a one-time project to create a certain product. It is not clear how long it will take to complete the project, and Steve is not guaranteed any minimum payment for the hours spent on the program. Megabyte provides Steve with no instructions beyond the specifications for the product itself. Steve and Megabyte have a written contract, which provides that Steve is considered to be an independent contractor, is required to pay Federal and state taxes, and receives no benefits from Megabyte. Megabyte will file a Form 1099-MISC. Steve does the work on a new high-end computer which cost him \$7,000. Steve works at home and is not expected or allowed to attend meetings of the software development group. Steve is an independent contractor.

Automobile Industry

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

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

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

Attorney

Example. Donna Yuma is a sole practitioner who rents office space and pays for the following items: telephone, computer, on-line legal research linkup, fax machine, and photocopier. Donna buys office supplies and pays bar dues and membership dues for three other professional organizations. Donna has a part-time receptionist who also does the bookkeeping. She pays the receptionist, withholds and pays Federal and state employment taxes, and files a Form W-2 each year. For the past 2 years, Donna has had only three clients, corporations with which there have been longstanding relationships. Donna charges the corporations an hourly rate for her services, sending monthly bills detailing the work performed for the prior month. The bills include charges for long distance calls, on-line research time, fax charges, photocopies, mailing costs, and travel, costs for which the corporations have agreed to reimburse. Donna is an independent contractor.

Taxicab Driver

Example. Tom Spruce rents a cab from Taft Cab Co. for \$150 per day. He pays the costs of maintaining and operating the cab. Tom Spruce keeps all fares he receives from customers. Although he receives the benefit of Taft's two-way radio communication equipment, dispatcher, and advertising, these items benefit both Taft and Tom Spruce. Tom Spruce is an independent contractor.

Salesperson

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

- 1) Works full time for one person or company except, possibly, for sideline sales activities on behalf of some other person,
- 2) Sells on behalf of, and turns his or her orders over to, the person or company for which he or she works,
- 3) Sells to wholesalers, retailers, contractors, or operators of hotels, restaurants, or similar establishments,
- 4) Sells merchandise for resale, or supplies for use in the customer's business,
- 5) Agrees to do substantially all of this work personally,
- 6) Has no substantial investment in the facilities used to do the work, other than in facilities for transportation,
- 7) Maintains a continuing relationship with the person or company for which he or she works, and
- 8) Is not an employee under common-law rules.

3. Employees of Exempt Organizations

Many **nonprofit organizations** are exempt from income tax. Although they do not have to pay income tax themselves, they must still withhold income tax from the

pay of their employees. However, there are special social security, Medicare, and Federal unemployment (FUTA) tax rules that apply to the wages they pay their employees.

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

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

- 1) The organization pays an employee less than \$100 in a calendar year.
- 2) The organization is wholly owned by a state or its political subdivision. Such an organization should contact the appropriate state official for information about reporting and getting social security and Medicare coverage for its employees.
- 3) The organization is a church or church-controlled organization opposed to the payment of social security and Medicare taxes for religious reasons and has filed **Form 8274**, Certification by Churches and Qualified Church-Controlled Organizations Electing Exemption From Employer Social Security and Medicare Taxes, to elect exemption from social security and Medicare taxes. The organization must have filed for exemption before the first date on which a quarterly employment tax return would otherwise be due.

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

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

Other than section 501(c)(3) organizations.— Nonprofit organizations that are not section 501(c)(3) organizations may also be exempt from income tax under section 501(a) or section 521. These organizations are not

exempt from withholding income, social security, or Medicare tax from their employees' pay, or from paying Federal unemployment tax. However, two special rules for social security, Medicare, and Federal unemployment taxes apply.

- 1) If an employee is paid less than \$100 during a calendar year, his or her wages are not subject to social security and Medicare taxes.
- 2) If an employee is paid less than \$50 in a calendar quarter, his or her wages are not subject to Federal unemployment tax for the quarter.

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

4. Religious Exemptions

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

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

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

Form W-2.— If your employee is an ordained minister, report all taxable compensation as wages on Form W-2. Include in this amount expense allowances or reimbursements paid under a nonaccountable plan, discussed in section 5 of Circular E. Do not include a parsonage allowance (excludable housing allowance) in this amount. You may report a parsonage allowance (housing allowance), including any allowances for utilities and the rental value of housing provided, in a separate statement or as "Other" in box 14 on Form W-2. Do not show on Forms W-2 or 941 any amount as social security or Medicare wages, or any withholding for social

security or Medicare. If you withheld tax from the minister under a voluntary agreement, this amount should be shown as income tax withholding. For more information on ministers, see Pub. 517.

Exemptions for ministers and others.— Certain ordained ministers, Christian Science practitioners, and members of religious orders who have not taken a vow of poverty, who are subject to self-employment tax, can apply to exempt their earnings from the tax on religious grounds. The application must be based on conscientious opposition to public insurance because of personal religious considerations. The exemption applies only to qualified services performed for the religious organization. See Rev. Proc. 91-20, 1991-1 C.B. 524, for guidelines to determine whether an organization is a religious order or whether an individual is a member of a religious order.

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

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

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

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

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

5. Wages and Other Compensation

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

Employee Achievement Awards

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

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

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

Educational Assistance Programs

The income exclusion from employee gross income is limited to \$5,250 per employee in educational assistance during a calendar year. The excludable amount is not subject to income tax withholding or employment taxes. The education need not be job related. However, the exclusion does not apply to graduate level courses starting after June 30, 1996. For more information on educational assistance programs, see Regulations section 1.127-2.

Caution: *The exclusion for employer-provided educational assistance programs was extended for taxable years after December 31, 1994, but expires again for taxable years beginning after May 31, 1997. Also, for taxable years beginning in 1997, the exclusion does not apply to any course beginning after June 30, 1997. (If you included educational assistance amounts in your employees' gross income for 1995 or 1996, see the **Changes To Note** section of Circular E for more information.)*

Scholarship and Fellowship Payments

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

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

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

Outplacement Services

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

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

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

Dependent Care Assistance Programs

The maximum amount you can exclude from your employee's gross income for dependent care assistance is \$5,000 (\$2,500 for married taxpayers filing separate returns). The excluded amount is not subject to social security, Medicare, and Federal unemployment taxes, or

income tax withholding. If the dependent is cared for in a facility at your place of business, the amount to exclude from the employee's income is based on his or her use of the facility and the value of the services provided. For more information, see chapter 5 in Pub. 535.

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

Withholding for Idle Time

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

Back Pay

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

Supplemental Unemployment Benefits

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

Withholding on taxable supplemental unemployment benefits must be based on the withholding certificate

(Form W-4) the employee gave you. See **Pub. 525**, Taxable and Nontaxable Income, for more information about the taxability of supplemental unemployment benefits.

Excessive Termination Payments (Golden Parachutes)

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

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

Example. An officer of a corporation receives a golden parachute payment of \$400,000. This is more than three times greater than his or her average compensation of \$100,000 over the previous 5-year period. The excess parachute payment is \$300,000 (\$400,000 minus \$100,000). The corporation cannot deduct the \$300,000 and must withhold the excise tax of \$60,000 (20% of \$300,000).

Exempt payments.— Most small business corporations are exempt from the golden parachute rules. See IRC sections 280G and 4999 for more information.

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

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

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

Group-Term Life Insurance

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

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

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

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

Former employees.— For group-term life insurance over \$50,000 provided to former employees (including retirees), the former employees must pay the employee's share of social security and Medicare taxes with their income tax returns. The employer must separately report on the Form W-2 the amount determined using the table above the amount of social security and Medicare taxes owed by the former employee for coverage provided after separation from service. See the **Instructions for Form W-2**.

Workers' Compensation—Public Employees

State and local government employees, such as police officers and firefighters, sometimes receive payments due to injury in the line of duty under a statute that is *not* the general workers' compensation law of a state. If the statute limits benefits to work-related injuries or sickness

and does not base payments on the employee's age, length of service, or prior contributions, the statute is "in the nature of" a workers' compensation law. Payments under the statute are not subject to Federal unemployment tax or income tax withholding, but they are subject to social security and Medicare taxes to the same extent as the employee's regular wages. However, the payments are no longer subject to social security and Medicare taxes after the expiration of 6 months following the last calendar month in which the employee worked for the employer.

Leave Sharing Plans

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

Cafeteria Plans

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

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

Nonqualified Deferred Compensation Plans

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

Withhold income tax on nonqualified plans as follows:

- **Funded plan.** Withhold when the employees' rights to amounts are not subject to substantial risk of forfeiture or are transferable free of such risk. A funded

plan is one in which an employer *irrevocably* contributes the deferred compensation to a separate fund, such as an irrevocable trust.

- **Unfunded plan.** Generally, withhold when you make payments to the employee, either constructively or actually.

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

Employee Stock Options

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

Tax-Sheltered Annuities

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

Contributions to a Simplified Employee Pension (SEP) Plan

An employer's SEP contributions to an employee's individual retirement arrangement (IRA) are excluded from the employee's gross income. These excluded amounts are not subject to social security, Medicare, and Federal unemployment taxes, or income tax withholding. However, any employer SEP contributions paid under a salary reduction agreement are included in wages for purposes of social security and Medicare taxes and the Federal unemployment tax. See **Pub. 590**, Individual Retirement Arrangements (IRAs), for more information about SEP plans.

Salary reduction simplified employee pensions (SARSEP) repealed.— You may not establish a salary reduction simplified employee pension (SARSEP) after December 31, 1996. However, SARAEPs established before January 1, 1997, may continue to receive contributions. See **Pub. 553**, Highlights of 1996 Tax Changes, for more information on the repeal of SARSEPs and the new "simple retirement accounts."

6. Employee Fringe Benefits

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

- 1) A *no-additional-cost service*, which is a service offered for sale to customers in the course of the employer's line of business in which the employee works. It is provided at no substantial additional cost, including lost revenue, to the employer. Examples include airline, bus, and train tickets and telephone services provided free or at reduced rates by an employer in the line of business in which the employee works.
- 2) A *qualified employee discount* that, if offered for property, is not more than the employer's gross profit percentage. If offered for services, the discount is not more than 20% of the price for services offered to customers.
- 3) A *working condition benefit* that is property or a service the employee could deduct as a business expense if he or she had paid for it. Examples include a company car for business use and subscriptions to business magazines. Under special rules, all of the use of a demonstrator car by an auto salesperson is excluded if there are substantial restrictions on personal use.
- 4) A *de minimis benefit* that is a service or an item of such small value (after taking into account how frequently similar benefits are provided to employees) as to make accounting for the benefit unreasonable or administratively impracticable. Examples include typing of a personal letter by a company secretary, occasional personal use of a company copying machine, occasional parties or picnics for employees, occasional supper money and taxi fare for employees working overtime, holiday gifts with a low fair market value, occasional tickets for entertainment events, and coffee and doughnuts furnished to employees. Also exclude from the employee's income *meals at an eating facility operated by the employer* for employees on or near the employer's business premises if the income from the facility equals or exceeds the direct operating costs of the facility.
- 5) A *qualified transportation benefit*, which includes transit passes, transportation in a commuter highway vehicle to and from work, and qualified parking at or near the place of work. The combined exclusion for the transit passes and transportation cannot exceed \$65 per month for 1997. The exclusion for parking cannot exceed \$170 per month for 1997. For more information on this transportation fringe benefit, see chapter 4 in Pub. 535.
- 6) A *qualified moving expense reimbursement*, which includes any amount received, directly or indirectly,

by an employee from an employer as a payment for, or reimbursement of, expenses that would be deductible as moving expenses, if paid or incurred by the employee. For more information on expenses that qualify for a deduction, see **Pub. 521**, Moving Expenses.

- 7) An *on-premises gym or other athletic facility* provided and operated by the employer if substantially all the use is by employees, their spouses, and their dependent children.
- 8) A *qualified tuition reduction*, which an educational organization provides its employees for education, generally below the graduate level. For more information on a qualified tuition reduction, see **Pub. 520**.

However, do not exclude the following fringe benefits from the income of highly compensated employees unless the benefits are available to employees on a non-discriminatory basis.

- No-additional-cost services (item 1).
- Qualified employee discounts (item 2).
- Meals provided at an employer operated eating facility (included in item 4).
- Qualified tuition reduction (item 8).

For more information, including the definition of a highly compensated employee, see **Pub. 535**.

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

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

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

Withholding on and Reporting Taxable Noncash Fringe Benefits

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

Valuation of fringe benefits.— Generally, you must determine the value of noncash fringe benefits no later

than January 31 of the next year. Prior to January 31, you may reasonably estimate the value of the fringe benefits for purposes of withholding and depositing on time.

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

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

You can also treat the value of a single fringe benefit as paid on one or more dates in the same calendar year, even if the employee receives the entire benefit at one time. For example, if your employee receives a fringe benefit valued at \$1,000 in one pay period during 1997, you can treat it as made in four payments of \$250, each in a different pay period of 1997. You do not have to notify the IRS of the use of the periods discussed above.

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

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

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

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

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

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

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

Special accounting rule.— You can treat the value of benefits provided during the last 2 months of the calendar year, or any shorter period within the last 2 months, as paid in the next year. Thus, the value of benefits actually provided in the last 2 months of 1996 would be treated as provided in 1997 together with the value of benefits provided in the first 10 months of 1997. This does not mean that all benefits treated as paid during the last 2 months of a calendar year can be deferred until the next year. Only the value of benefits actually provided during the last 2 months of the calendar year can be treated as paid in the next calendar year.

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

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

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

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

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

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

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

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

You can choose not to withhold income tax by:

- 1) Notifying the employee as described below that you choose not to withhold; and
- 2) Including the value of the benefits in boxes 1, 3, 5, and 12 on a timely furnished Form W-2.

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

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

For 1996, include the value in box 1 of Form W-2. Also include it in boxes 3 and 5 if applicable. Show the total value of the fringe benefits provided in the calendar year or other period in box 12 of Form W-2. If you provided your employee with the use of a highway motor vehicle and included 100% of its annual lease value in the employee's income, you must also report it separately in box 12. If there is not enough space on the Form W-2, you must report the value to the employee on a separate schedule so that the employee can compute the value of any business use of the vehicle.

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

7. Sick Pay Reporting

Sick pay generally means any amount paid under a plan because of an employee's temporary absence from work due to injury, sickness, or disability. Sick pay may

also be called payments on account of sickness or accident disability. It may be paid by either the employer or a third party, such as an insurance company. Sick pay includes both short- and long-term benefits. It is often expressed as a percentage of the employee's regular wages.

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

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

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

Payments That Are Not Sick Pay

Sick pay does not include the following payments.

- 1) **Disability retirement payments.**—Disability retirement payments are not sick pay and are not discussed in this section. Those payments are subject to the rules for income tax withholding from pensions and annuities. See section 9.
- 2) **Worker's compensation.**—Payments because of a work-related injury or sickness that are made under a workers' compensation law are not sick pay and are not subject to employment taxes. But see **Workers' Compensation—Public Employees** in section 5.
- 3) **Medical expense payments.**—Payments under a definite plan or system for medical and hospitalization expenses, or for insurance covering these expenses, are not sick pay and are not subject to employment taxes.
- 4) **Payments unrelated to absence from work.**—Accident or health insurance payments unrelated to absence from work are not sick pay and are not subject to employment taxes. These include payments for:
 - Permanent loss of a member or function of the body,
 - Permanent loss of the use of a member or function of the body, or

- Permanent disfigurement of the body.

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

Third-Party Payers of Sick Pay

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

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

Third party not employer's agent.— A third party that makes payments of sick pay *other than as an agent of the employer* is liable for income tax withholding (if requested by the employee) and the employee part of the social security and Medicare taxes. The third party is also liable for the employer part of the social security and Medicare taxes and the FUTA tax, unless the third party transfers this liability to the employer for whom the employee normally works. This liability is transferred if the third party takes the following steps.

- 1) Withholds the **employee** social security and Medicare taxes from the sick pay payments.
- 2) Makes timely deposits of the **employee** social security and Medicare taxes.
- 3) Notifies the employer for whom the employee normally works of the payments on which employee taxes were withheld and deposited. The third party must notify the employer within the time required for the third party's deposit of the employee part of the social security and Medicare taxes. For instance, if the third party is a monthly schedule depositor, it must notify the employer by the 15th day of the month following the month in which the sick pay payment is made, because that is the day by which

the deposit is required to be made. For multi-employer plans, see the special rule discussed next.

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

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

- The total wages you paid the employee during the calendar year.
- The last month in which the employee worked for you.
- The employee contributions to the sick-pay plan made with aftertax dollars.

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

Social Security, Medicare, and FUTA Taxes on Sick Pay

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

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

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

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

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

Example. Sandra became entitled to sick pay on November 30, 1996, and died December 27, 1996. On January 14, 1997, Sandra's sick pay for the period from December 20 through December 27, 1996, was paid to her survivor. The payment is not subject to social security, Medicare, or FUTA taxes.

- **Payments to an employee entitled to disability insurance benefits.**— Payments to an employee when the employee is entitled to disability insurance benefits under section 223(a) of the Social Security Act are not subject to social security and Medicare tax. This rule applies only if the employee became entitled to the Social Security Act benefits before the calendar year in which the payments are made, and the employee performs no service for the employer during the period for which the payments are made. **Note:** *These payments are subject to FUTA tax.*
- **Payments that exceed the applicable wage base.**— Social security and FUTA taxes do not apply to payments of sick pay that, when combined with the regular wages and sick pay previously paid to the employee during the year, exceed the applicable wage base. Because there is no Medicare tax wage base, this exception does not apply to Medicare tax. The social security tax wage base for 1997 is \$65,400. The FUTA tax wage base is \$7,000.

Example. If an employee receives \$62,000 in wages from an employer in 1997, and then receives \$4,000 of sick pay, only the first \$3,400 of the sick pay is subject to social security tax. All of the sick pay is subject to Medicare tax. None of the sick pay is subject to FUTA tax. See **Example of Figuring and Reporting Sick Pay** later.
- **Payments after 6 months absence from work.**— Social security, Medicare, and FUTA taxes do not apply to sick pay paid more than 6 calendar months after the last calendar month in which the employee worked.

Example 1. Ralph's last day of work before he became entitled to receive sick pay was December 10,

1996. He was paid sick pay for 9 months before his return to work on September 11, 1997. Sick pay paid to Ralph after June 30, 1997, is not subject to social security, Medicare, or FUTA taxes.

Example 2. The facts are the same as in Example 1, except that Ralph worked 1 day during the 9-month period, on February 21, 1997. Because the 6-month period begins again in March, only the sick pay paid to Ralph after August 31, 1997, is exempt from social security, Medicare, and FUTA taxes.

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

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

Example. Alan is employed by Edgewood Corporation. Because of an illness, he was absent from work for 3 months during 1997. Key Insurance Company paid Alan \$2,000 sick pay for each month of his absence under a policy paid for by contributions from both Edgewood and its employees. All of the employees' contributions were paid with aftertax dollars. For the 3 policy years before 1997, Edgewood paid 70% of the policy's cost and its employees paid 30%. Because 70% of the sick pay paid under the policy is due to Edgewood's contributions, \$1,400 ($\$2,000 \times 70\%$) of each payment made to Alan is sick pay. The remaining \$600 of each payment that is due to employee contributions is not sick pay and is not subject to employment taxes. Also, see **Example of Figuring and Reporting Sick Pay** later.

Income Tax Withholding on Sick Pay

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

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

Employer or employer's agent.— Sick pay paid by you or your agent is subject to mandatory income tax withholding. An employer or agent paying sick pay generally

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

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

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

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

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

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

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

Depositing and Reporting

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

This section also explains how sick pay should be reported on Forms W-2, W-3, 940 or 940-EZ, and 941.

For additional information covering specific line numbers and box numbers on these forms, see **Reporting Sick Pay on Forms 941, W-2, and W-3** later.

Sick Pay Paid by Employer or Agent

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

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

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

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

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

Sick Pay Paid by Third Party

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

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

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

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

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

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

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

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

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

- **Employer.** You must include third-party sick pay on lines 2, 6a, and 7 of Form 941. After completing line 8, subtract on line 9 the employee social security and Medicare taxes withheld and deposited by the third party. Enter the sick pay amount on line 9 and in the space provided on the left. If line 9 includes adjustments unrelated to sick pay, show those amounts in the spaces provided, and the total is shown in the line 9 box on the right.

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

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

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

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

- Box b – the third party’s EIN.
- Box c – the third party’s name and address.
- Box e – “Third-party sick pay” in place of the employee’s name.
- Box 1 – total sick pay paid.
- Box 2 – any Federal income tax withheld from the sick pay.
- Box 3 – the sick pay subject to employee social security tax.
- Box 4 – employee social security tax withheld from sick pay.
- Box 5 – the sick pay subject to employee Medicare tax.
- Box 6 – the employee Medicare tax withheld from the sick pay.

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

Optional rule for Form W-2.— You and the third party may choose to enter into a legally binding agreement designating the third party to be your agent for purposes of preparing Forms W-2 reporting sick pay. The

agreement must specify what part, if any, of the payments under the sick-pay plan is excludable from the employees’ gross incomes because it is attributable to their contributions to the plan. If you enter into an agreement, the third party prepares the actual Forms W-2, not dummy Forms W-2 as discussed earlier, for each employee who receives sick pay from the third party. If the optional rule is used:

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

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

- The employee’s name.
- The employee’s SSN (if social security, Medicare, or income tax was withheld).
- The sick pay paid to the employee.
- Any Federal income tax withheld.
- Any employee social security tax withheld.
- Any employee Medicare tax withheld.

Example of Figuring and Reporting Sick Pay

Alan, an employee, was seriously injured and lost an eye in a car accident on January 1, 1996. Alan’s last day of work was December 29, 1995. The accident was not job-related.

Key, an insurance company that was not an agent of the employer, paid Alan \$2,000 each month for 10 months, beginning in January 1996. In March 1996, Alan received a lump-sum of \$5,000 from Key as compensation for the loss of his eye. This payment was determined according to the type of injury and qualifies as a payment unrelated to absence from work, as discussed earlier. Alan submitted a Form W-4S to Key, requesting \$210 be withheld from each payment for Federal income tax. Alan received no payments from Edgewood, his employer, from January 1996 through October 1996. Alan returned to work in November 1996.

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

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

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

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

Income tax withholding.— No part of the \$5,000 lump-sum payment is subject to income tax withholding. Of each \$2,000 payment, \$1,400 ($\$2,000 \times 70\%$) is subject to voluntary income tax withholding. In accordance with Alan's Form W-4S, \$210 was withheld from each payment (\$2,100 for the 10 payments made during 1996).

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

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

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

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

Payments received after 6 months.— The payments received by Alan in July through October are not subject to social security, Medicare, or FUTA taxes, because they were received more than 6 months after the last month in which Alan worked (December 1995). However, Key must continue to withhold income tax from each payment because Alan furnished Key a Form W-4S. Also, Key must prepare Forms W-2 and W-3, unless it has furnished Edgewood with a sick-pay statement. If the sick-pay statement was furnished, then Edgewood must prepare Forms W-2 and W-3.

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

As explained above, the taxable portion of the \$2,000 monthly payments for sick pay was \$1,400 per payment. Taxable sick pay for each of the first two quarters of 1996 was \$4,200 ($\$1,400 \times 3$ months).

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

Employer (Edgewood).— Edgewood reports sick pay on Form 941 (for the first two quarters of 1996) as follows:

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

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

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

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

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

By January 31, 1997, Edgewood issues a Form W-2 to the employee (Alan). The sick pay is reported on Form W-2 as follows:

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

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

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

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

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

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

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

Third party payer (Key).— On Form 941 for the first two quarters of 1996, Key does not report the sick pay paid for its clients on line 2. Key includes on line 3 income tax withheld from sick pay for its clients. Key also includes the third-party sick pay on lines 6a and 7. Because Key transferred the employer tax liability to its clients, it enters the employer's share of social security and Medicare tax on third-party sick pay on line 9 and in the space marked "Sick pay" at the left.

By February 28, 1997, Key files a dummy Form W-2 to report the total amount of sick pay it paid employees of its clients in 1996. Key enters its EIN, name, and address in boxes b and c of the dummy Form W-2. It writes "Third-party sick pay" in box e and reports the third-party sick pay and taxes withheld in boxes 1 through 6 (see **Dummy Forms W-2 and W-3** on page 19). Key prepares two Forms W-3, one for the dummy Form W-2 and one for its own employees.

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

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

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

8. Special Rules for Paying Taxes

Common Paymaster

If two or more related corporations employ the same individual **at the same time** and pay this individual

through a common paymaster, which is one of the corporations, the corporations are considered a single employer. They have to pay, in total, no more in social security and Medicare taxes than a single employer would.

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

Reporting Agents

A reporting agent must file **Form 2678**, Employer Appointment of Agent under Section 3504 of the Internal Revenue Code, to obtain authorization to act as an agent. See the separate **Instructions for Form W-2** for reporting requirements.

Magnetic tape filing of Forms 940 and 941.— Reporting agents filing Forms 940 and 941 for groups of taxpayers may file them on magnetic tape. See Rev. Proc. 96-18, 1996-4 I.R.B. 73, for the procedures for filing these forms on magnetic tape. Also, see **Pub. 1314** (Form 940) and **Pub. 1264** (Form 941) for the tape specifications.

Third Party Liability for Paying Taxes

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

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

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

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

How to pay withheld tax.— Third parties who pay employment taxes must file two copies of **Form 4219**,

Statement of Liability of Lender, Surety, or Other Person for Withholding Taxes. A separate set of forms must be filed for each employer and calendar quarter.

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

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

Employee's Portion of Taxes Paid by Employer

If you pay your employee's liability for social security and Medicare taxes without deducting them from the employee's pay, you must include the amount of the payments in the employee's wages for income tax withholding and social security, Medicare, and Federal unemployment taxes. This increase in the employee's wage payment for your payment of the employee's social security and Medicare taxes is also subject to employee social security and Medicare taxes. This again increases the amount of the additional taxes you must pay.

Note: *This discussion does not apply to household and agricultural employers. If you pay a household or agricultural employee's social security and Medicare taxes, these payments must be included in the employee's wages. However, this wage increase due to the tax payments is not subject to social security or Medicare taxes as discussed in this section.*

To figure the employee's increased wages in this situation, you divide the **stated pay** (the amount you pay without taking into account your payment of employee social security and Medicare taxes) by a factor for that year. This factor is determined by subtracting from 1 the combined employee social security and Medicare tax rate for the year the wages are paid. For 1997, the factor is .9235 (1 - .0765). If the wages are more than \$60,396.90 (1997 wage base \$65,400 × .9235), follow the procedure described under **Stated pay of more than \$60,396.90 in 1997** later.

Stated pay of \$60,396.90 or less in 1997.— For an employee with stated pay of \$60,396.90 or less in 1997, figure the correct wages (wages plus employer-paid employee taxes) and withholding to report by dividing the wages by .9235. This will give you the wages to report in box 1 and the social security and Medicare wages to report in boxes 3 and 5 of Form W-2.

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

Example. Donald Devon hires Lydia Lone for only 1 week during 1997. He pays her \$200 for that week. Donald agrees to pay Lydia's part of the social security and Medicare taxes. To figure her reportable wages, he divides \$200 by .9235. The result, \$216.57, is the amount reported as wages in boxes 1, 3, and 5 of Form W-2. To figure the amount to report as social security tax, Donald multiplies \$216.57 by the social security tax rate of 6.2% (.062). The result, \$13.43, is entered in box 4 of Form W-2. To figure the amount to report as Medicare tax, Donald multiplies \$216.57 by the Medicare tax rate of 1.45% (.0145). The result, \$3.14, is entered in box 6 of Form W-2. Although he did not actually withhold these amounts from Lydia, he will report these amounts as taxes withheld on Form 941 and is responsible for matching these amounts with the employer share of these taxes.

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

Stated pay of more than \$60,396.90 in 1997.— For an employee with stated pay of more than \$60,396.90 in 1997, the correct social security wage amount is \$65,400 (the first \$60,396.90 of wages ÷ .9235). The stated pay in excess of \$60,396.90 is not subject to social security tax because the tax only applies to the first \$65,400 of wages (stated pay plus employer-paid employee taxes). Enter \$65,400 in box 3 of Form W-2.

To figure the correct Medicare wages to enter in box 5 of Form W-2, subtract \$60,396.90 from the stated pay. Divide this amount by .9855 (1 - .0145) and add \$65,400. For example, if stated pay is \$100,000, the correct Medicare wages are figured as follows:

$$\$100,000 - \$60,396.90 = \$39,603.10$$

$$\$39,603.10 \div .9855 = \$40,185.79$$

$$\$40,185.79 + \$65,400 = \$105,585.79$$

The Medicare wages are \$105,585.79. Enter this amount in box 5. The social security tax to enter in box 4 is \$4,054.80 (\$65,400 × .062). The Medicare tax to enter in box 6 is \$1,530.99 (\$105,585.79 × .0145).

Although these employment tax amounts are not actually withheld, you report them as withheld on Form 941, and are responsible for paying equal amounts as the employer's share of the social security and Medicare taxes. If the wages for income tax purposes in the preceding example are the same as for social security and Medicare purposes, the correct wage amount for income tax withholding is \$105,585.79 (\$100,000 + \$4,054.80 + \$1,530.99), which is included in box 1 of Form W-2.

International Social Security Agreements

The United States has social security agreements with many countries to eliminate dual taxation and coverage under two social security systems. Under these agreements, you must generally pay social security taxes only to the country you live in. Employees and employers who

are subject only to foreign social security taxes under these agreements are exempt from U.S. social security taxes, including the Medicare portion.

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

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

9. Pensions and Annuities

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

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

Withholding

Periodic Payments

Generally, periodic payments are those payments for more than 1 year that are not eligible rollover distributions (see discussion below). Periodic payments include substantially equal payments made at least once a year over the life of the employee and/or beneficiaries or for 10 years or more. For withholding purposes, these payments are treated as if they are wages. You can figure withholding by using the income tax withholding tables and methods in Circular E or the alternative tables and methods in this booklet.

Recipients of periodic payments can give you a Form W-4P to specify the number of withholding allowances and any additional amount they want withheld. They may also claim exemption from withholding on Form W-4P or revoke a previously claimed exemption. If they do not submit a Form W-4P, you must figure withholding by treating a recipient as married with three withholding allowances. See Form W-4P for more information.

Nonperiodic Payments

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

Mandatory Withholding

Payments delivered outside the United States.—

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

Nonresident aliens can elect exemption from withholding only if they certify to the payer that they are not (1) a U.S. citizen or resident alien or (2) an individual to whom Internal Revenue Code section 877 applies (concerning expatriation to avoid tax). The certification must be made in a statement to the payer under penalties of perjury. However, nonresident aliens who choose such exemption will be subject to withholding under Code section 1441. See **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Corporations.

Eligible rollover distributions.— Withhold 20% of an eligible rollover distribution unless the recipient elected to have the distribution paid in a direct rollover to an eligible retirement plan, including an IRA. An eligible rollover distribution is the taxable part of any distribution from a qualified plan or tax-sheltered annuity (**but not an IRA**) except:

- 1) One of a series of substantially equal periodic payments (at least annually) made for the life or life expectancy of the employee and the employee's beneficiary or for a specified period of 10 years or more, and
- 2) Any part of a distribution that is a minimum distribution required by Code section 401(a)(9).

Other exceptions may apply. See the Form 1099-R instructions in the **Instructions for Forms 1099, 1098, 5498, and W-2G**.

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

A recipient of an eligible rollover distribution cannot claim exemption from the 20% withholding. However, a recipient may elect to have more than 20% withheld. Additional withholding may be requested using Form W-4P. Do not provide the recipient Form W-4P for eligible rollover distributions unless he or she wishes to request additional withholding in excess of the mandatory 20%.

Notice to recipient.— You must provide a written explanation to the recipient within a reasonable period of time before making an eligible rollover distribution. You must explain the rollover rules, special tax treatment for

lump-sum distributions, direct rollover option, and mandatory 20% withholding rule. Notice 92-48, 1992-2 C.B. 377, contains a model notice you can use to satisfy this requirement.

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

Depositing and Reporting Withholding

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

Deposit withholding from pensions and annuities combined with any other nonpayroll withholding reported on Form 945 (e.g., backup withholding). Do not combine the Form 945 deposits with deposits for payroll taxes. See page 1 of this booklet for information on electronic deposit requirements. Circular E and the separate **Instructions for Form 945** include information on the deposit rules.

10. Alternative Methods for Figuring Withholding

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

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

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

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

Add the wages you have paid the employee for the current calendar year to the current payroll period amount. Divide this amount by the number of payroll periods so far this year including the current period. Figure

the withholding on this amount, and multiply the withholding by the number of payroll periods used above. Use the percentage method shown in Circular E. Subtract the total withholding calculated from the total tax withheld during the calendar year. The excess is the amount to withhold for the current payroll period. (See Rev. Proc. 78-8, 1978-1 C.B. 562, for an example of the cumulative method.)

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

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

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

- 1) Add the wages to be paid the employee for the current payroll period to any wages you have already paid the employee in the current term of continuous employment.
- 2) Add the number of payroll periods used in step 1 to the number of payroll periods between the employee's last employment and current employment. To find the number of periods between the last employment and current employment, divide (a) the number of calendar days between the employee's last day of earlier employment (or the previous December 31, if later) and the first day of current employment by (b) the number of calendar days in the current payroll period.
- 3) Divide the step 1 amount by the total number of payroll periods from step 2.
- 4) Find the tax in the withholding tax tables on the step 3 amount. Be sure to use the correct payroll period table and to take into account the employee's withholding allowances.
- 5) Multiply the total number of payroll periods from step 2 by the step 4 amount.
- 6) Subtract from the step 5 amount the total tax already withheld during the current term of continuous employment. Any excess is the amount to withhold for the current payroll period.

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

Term of continuous employment.— A term of continuous employment may be a single term or two or more

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

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

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

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

Two formula tables for percentage method withholding are on pages 26 and 27. Employers with automated payroll systems may find these tables useful. The differences in the Alternative Percentage Method formulas and the steps for figuring withheld tax for different payroll systems are shown in this example.

MARRIED PERSON (Weekly Payroll Period)

If wages exceeding the allowance amount are over \$124 but not over \$874:

Method:	Income Tax Withheld:
Percentage (Pub. 15)	15% of excess over \$124
Alternative 1 (Page 26)	15% of such wages minus \$18.60
Alternative 2 (Page 27)	Such wages minus \$124, 15% of remainder

When employers use the percentage method in Circular E or the formula tables for percentage method withholding in this publication, the tax for the pay period may be rounded to the nearest dollar. If rounding is used, it must be used consistently. Withheld tax amounts should be rounded to the nearest whole dollar by (1) dropping amounts under 50 cents and (2) increasing amounts from 50 to 99 cents to the next higher dollar. This rounding will be considered to meet the tolerances under section 3402(h)(4).

(For Wages Paid in 1997)

Alternative 1.—Tables for Percentage Method Withholding Computations

Table A(1)—WEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$50.96)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Of such wage—	From product	Over—	But not over—	Of such wage—	From product
\$0	—\$51	0%	\$0	\$0	—\$124	0%	\$0
\$51	—\$503	15% less	\$7.65	\$124	—\$874	15% less	\$18.60
\$503	—\$1,067	28% less	\$73.04	\$874	—\$1,786	28% less	\$132.22
\$1,067	—\$2,426	31% less	\$105.05	\$1,786	—\$3,000	31% less	\$185.80
\$2,426	—\$5,241	36% less	\$226.35	\$3,000	—\$5,294	36% less	\$335.80
\$5,241	—	39.6% less	\$415.03	\$5,294	—	39.6% less	\$526.38

Table B(1)—BIWEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$101.92)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Of such wage—	From product	Over—	But not over—	Of such wage—	From product
\$0	—\$102	0%	\$0	\$0	—\$248	0%	\$0
\$102	—\$1,006	15% less	\$15.30	\$248	—\$1,748	15% less	\$37.20
\$1,006	—\$2,135	28% less	\$146.08	\$1,748	—\$3,571	28% less	\$264.44
\$2,135	—\$4,852	31% less	\$210.13	\$3,571	—\$6,000	31% less	\$371.57
\$4,852	—\$10,483	36% less	\$452.73	\$6,000	—\$10,588	36% less	\$671.57
\$10,483	—	39.6% less	\$830.12	\$10,588	—	39.6% less	\$1,052.74

Table C(1)—SEMIMONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$110.42)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Of such wage—	From product	Over—	But not over—	Of such wage—	From product
\$0	—\$110	0%	\$0	\$0	—\$269	0%	\$0
\$110	—\$1,090	15% less	\$16.50	\$269	—\$1,894	15% less	\$40.35
\$1,090	—\$2,313	28% less	\$158.20	\$1,894	—\$3,869	28% less	\$286.57
\$2,313	—\$5,256	31% less	\$227.59	\$3,869	—\$6,500	31% less	\$402.64
\$5,256	—\$11,356	36% less	\$490.39	\$6,500	—\$11,471	36% less	\$727.64
\$11,356	—	39.6% less	\$899.21	\$11,471	—	39.6% less	\$1,140.60

Table D(1)—MONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$220.83)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Of such wage—	From product	Over—	But not over—	Of such wage—	From product
\$0	—\$221	0%	\$0	\$0	—\$538	0%	\$0
\$221	—\$2,179	15% less	\$33.15	\$538	—\$3,788	15% less	\$80.70
\$2,179	—\$4,625	28% less	\$316.42	\$3,788	—\$7,738	28% less	\$573.14
\$4,625	—\$10,513	31% less	\$455.17	\$7,738	—\$13,000	31% less	\$805.28
\$10,513	—\$22,713	36% less	\$980.82	\$13,000	—\$22,942	36% less	\$1,455.28
\$22,713	—	39.6% less	\$1,798.49	\$22,942	—	39.6% less	\$2,281.19

Table E(1)—DAILY OR MISCELLANEOUS PAYROLL PERIOD (Amount for each allowance claimed per day for such period is \$10.19)

Single Person				Married Person			
If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:		If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:	
Over—	But not over—	Of such wage—	From product	Over—	But not over—	Of such wage—	From product
\$0	—\$10.20	0%	\$0	\$0	—\$24.80	0%	\$0
\$10.20	—\$100.60	15% less	\$1.53	\$24.80	—\$174.80	15% less	\$3.72
\$100.60	—\$213.50	28% less	\$14.61	\$174.80	—\$357.10	28% less	\$26.44
\$213.50	—\$485.20	31% less	\$21.02	\$357.10	—\$600.00	31% less	\$37.16
\$485.20	—\$1,048.30	36% less	\$45.27	\$600.00	—\$1,058.80	36% less	\$67.16
\$1,048.30	—	39.6% less	\$83.01	\$1,058.80	—	39.6% less	\$105.27

Note.—The adjustment factors may be reduced by one-half cent (e.g., 7.50 to 7.495; 69.38 to 69.375) to eliminate separate half rounding operations.

The first two brackets of these tables may be combined, provided zero withholding is used to credit withholding amounts computed by the

combined bracket rates, e.g. \$0 to \$50 and \$50 to \$476 combined to read, Over \$0, But not over \$476.

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

(For Wages Paid in 1997)

Alternative 2.—Tables for Percentage Method Withholding Computations

Table A(2)—WEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$50.96)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$51	0	0	\$0	—\$124	0	0
\$51	—\$503	minus \$51.00	15%	\$124	—\$874	minus \$124.00	15%
\$503	—\$1,067	minus \$260.86	28%	\$874	—\$1,786	minus \$472.21	28%
\$1,067	—\$2,426	minus \$338.87	31%	\$1,786	—\$3,000	minus \$599.35	31%
\$2,426	—\$5,241	minus \$628.75	36%	\$3,000	—\$5,294	minus \$932.78	36%
\$5,241	—	minus \$1,048.05	39.6%	\$5,294	—	minus \$1,329.25	39.6%

Table B(2)—BIWEEKLY PAYROLL PERIOD (Amount for each allowance claimed is \$101.92)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$102	0	0	\$0	—\$248	0	0
\$102	—\$1,006	minus \$102.00	15%	\$248	—\$1,748	minus \$248.00	15%
\$1,006	—\$2,135	minus \$521.71	28%	\$1,748	—\$3,571	minus \$944.43	28%
\$2,135	—\$4,852	minus \$677.84	31%	\$3,571	—\$6,000	minus \$1,198.61	31%
\$4,852	—\$10,483	minus \$1,257.58	36%	\$6,000	—\$10,588	minus \$1,865.47	36%
\$10,483	—	minus \$2,096.26	39.6%	\$10,588	—	minus \$2,658.43	39.6%

Table C(2)—SEMIMONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$110.42)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$110	0	0	\$0	—\$269	0	0
\$110	—\$1,090	minus \$110.00	15%	\$269	—\$1,894	minus \$269.00	15%
\$1,090	—\$2,313	minus \$565.00	28%	\$1,894	—\$3,869	minus \$1,023.46	28%
\$2,313	—\$5,256	minus \$734.16	31%	\$3,869	—\$6,500	minus \$1,298.84	31%
\$5,256	—\$11,356	minus \$1,362.19	36%	\$6,500	—\$11,471	minus \$2,021.22	36%
\$11,356	—	minus \$2,270.72	39.6%	\$11,471	—	minus \$2,880.29	39.6%

Table D(2)—MONTHLY PAYROLL PERIOD (Amount for each allowance claimed is \$220.83)

Single Person				Married Person			
If the wage in excess of allowance amount is:		The income tax to be withheld is:		If the wage in excess of allowance amount is:		The income tax to be withheld is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$221	0	0	\$0	—\$538	0	0
\$221	—\$2,179	minus \$221.00	15%	\$538	—\$3,788	minus \$538.00	15%
\$2,179	—\$4,625	minus \$1,130.07	28%	\$3,788	—\$7,738	minus \$2,046.93	28%
\$4,625	—\$10,513	minus \$1,468.29	31%	\$7,738	—\$13,000	minus \$2,597.68	31%
\$10,513	—\$22,713	minus \$2,724.50	36%	\$13,000	—\$22,942	minus \$4,042.44	36%
\$22,713	—	minus \$4,541.64	39.6%	\$22,942	—	minus \$5,760.59	39.6%

Table E(2)—DAILY OR MISCELLANEOUS PAYROLL PERIOD (Amount for each allowance claimed per day for such period is \$10.19)

Single Person				Married Person			
If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:		If the wage in excess of allowance amount divided by the number of days in the pay period is:		The income tax to be withheld multiplied by the number of days in such period is:	
Over—	But not over—	Such wage—	Times	Over—	But not over—	Such wage—	Times
\$0	—\$10.20	0	0	\$0	—\$24.80	0	0
\$10.20	—\$100.60	minus \$10.20	15%	\$24.80	—\$174.80	minus \$24.80	15%
\$100.60	—\$213.50	minus \$52.17	28%	\$174.80	—\$357.10	minus \$94.44	28%
\$213.50	—\$485.20	minus \$67.79	31%	\$357.10	—\$600.00	minus \$119.87	31%
\$485.20	—\$1,048.30	minus \$125.76	36%	\$600.00	—\$1,058.80	minus \$186.56	36%
\$1,048.30	—	minus \$209.61	39.6%	\$1,058.80	—	minus \$265.85	39.6%

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

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

Wage Bracket Percentage Method Tables (for Automated Payroll Systems)

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

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

The difference between the two kinds of tables is the reduction factor subtracted from wages before multiplying by the applicable percentage withholding rate. In the tables for **Computing Income Tax Withholding From Gross Wages**, the reduction factor includes both the amount for withholding allowances claimed and a rate

adjustment factor as shown in the **Alternative 2—Tables for Percentage Method Withholding Computations**. In the tables for **Computing Income Tax Withholding From Wages Exceeding Allowance Amount**, the reduction factor does not include an amount for the number of allowances claimed.

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

When employers use the **Wage Bracket Percentage Method Tables**, the tax for the period may be rounded to the nearest dollar. If rounding is used, it must be used consistently. Withheld tax amounts should be rounded to the nearest whole dollar by (1) dropping amounts under 50 cents and (2) increasing amounts from 50 to 99 cents to the next higher dollar. Such rounding will be deemed to meet the tolerances under section 3402(h)(4).

(For Wages Paid in 1997)

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

Weekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$503.00	subtract \$51.00	15%	\$0.00	\$874.00	subtract \$124.00	15%
	\$503.00	\$1,067.00	subtract \$260.86	28%	\$874.00	\$1,786.00	subtract \$472.21	28%
	\$1,067.00	\$2,426.00	subtract \$338.87	31%	\$1,786.00	\$3,000.00	subtract \$599.35	31%
	\$2,426.00	\$5,241.00	subtract \$628.75	36%	\$3,000.00	\$5,294.00	subtract \$932.78	36%
	\$5,241.00	.....	subtract \$1,048.05	39.6%	\$5,294.00	.....	subtract \$1,329.25	39.6%
1	\$0.00	\$553.96	subtract \$101.98	15%	\$0.00	\$924.96	subtract \$174.96	15%
	\$553.96	\$1,117.96	subtract \$311.82	28%	\$924.96	\$1,836.96	subtract \$523.17	28%
	\$1,117.96	\$2,476.96	subtract \$388.83	31%	\$1,836.96	\$3,050.96	subtract \$650.31	31%
	\$2,476.96	\$5,291.96	subtract \$679.71	36%	\$3,050.96	\$5,344.96	subtract \$983.74	36%
	\$5,291.96	.....	subtract \$1,099.01	39.6%	\$5,344.96	.....	subtract \$1,380.21	39.6%
2	\$0.00	\$604.92	subtract \$152.82	15%	\$0.00	\$975.92	subtract \$225.92	15%
	\$604.92	\$1,168.92	subtract \$362.78	28%	\$975.92	\$1,887.92	subtract \$574.13	28%
	\$1,168.92	\$2,527.92	subtract \$440.79	31%	\$1,887.92	\$3,101.92	subtract \$701.27	31%
	\$2,527.92	\$5,342.92	subtract \$730.57	36%	\$3,101.92	\$5,395.92	subtract \$1,034.70	36%
	\$5,342.92	.....	subtract \$1,149.97	39.6%	\$5,395.92	.....	subtract \$1,431.17	39.6%
3	\$0.00	\$655.88	subtract \$203.88	15%	\$0.00	\$1,026.88	subtract \$276.88	15%
	\$655.88	\$1,219.88	subtract \$413.74	28%	\$1,026.88	\$1,938.88	subtract \$625.09	28%
	\$1,219.88	\$2,578.88	subtract \$491.75	31%	\$1,938.88	\$3,152.88	subtract \$752.23	31%
	\$2,578.88	\$5,393.88	subtract \$781.63	36%	\$3,152.88	\$5,446.88	subtract \$1,085.66	36%
	\$5,393.88	.....	subtract \$1,200.93	39.6%	\$5,446.88	.....	subtract \$1,482.13	39.6%
4	\$0.00	\$706.84	subtract \$254.84	15%	\$0.00	\$1,077.84	subtract \$327.84	15%
	\$706.84	\$1,270.84	subtract \$464.70	28%	\$1,077.84	\$1,989.84	subtract \$676.05	28%
	\$1,270.84	\$2,629.84	subtract \$542.71	31%	\$1,989.84	\$3,203.84	subtract \$803.19	31%
	\$2,629.84	\$5,444.84	subtract \$832.59	36%	\$3,203.84	\$5,497.84	subtract \$1,136.62	36%
	\$5,444.84	.....	subtract \$1,251.89	39.6%	\$5,497.84	.....	subtract \$1,533.09	39.6%
5	\$0.00	\$757.80	subtract \$305.80	15%	\$0.00	\$1,128.80	subtract \$378.80	15%
	\$757.80	\$1,321.80	subtract \$515.66	28%	\$1,128.80	\$2,040.80	subtract \$727.01	28%
	\$1,321.80	\$2,680.80	subtract \$593.67	31%	\$2,040.80	\$3,254.80	subtract \$854.15	31%
	\$2,680.80	\$5,495.80	subtract \$883.55	36%	\$3,254.80	\$5,548.80	subtract \$1,187.58	36%
	\$5,495.80	.....	subtract \$1,302.85	39.6%	\$5,548.80	.....	subtract \$1,584.05	39.6%
6	\$0.00	\$808.76	subtract \$356.76	15%	\$0.00	\$1,179.76	subtract \$429.76	15%
	\$808.76	\$1,372.76	subtract \$566.62	28%	\$1,179.76	\$2,091.76	subtract \$777.97	28%
	\$1,372.76	\$2,731.76	subtract \$644.63	31%	\$2,091.76	\$3,305.76	subtract \$905.11	31%
	\$2,731.76	\$5,546.76	subtract \$934.51	36%	\$3,305.76	\$5,599.76	subtract \$1,238.54	36%
	\$5,546.76	.....	subtract \$1,353.81	39.6%	\$5,599.76	.....	subtract \$1,635.01	39.6%
7	\$0.00	\$859.72	subtract \$407.72	15%	\$0.00	\$1,230.72	subtract \$480.72	15%
	\$859.72	\$1,423.72	subtract \$617.58	28%	\$1,230.72	\$2,142.72	subtract \$828.93	28%
	\$1,423.72	\$2,782.72	subtract \$695.59	31%	\$2,142.72	\$3,356.72	subtract \$956.07	31%
	\$2,782.72	\$5,597.72	subtract \$985.47	36%	\$3,356.72	\$5,650.72	subtract \$1,289.50	36%
	\$5,597.72	.....	subtract \$1,404.77	39.6%	\$5,650.72	.....	subtract \$1,685.97	39.6%
8	\$0.00	\$910.68	subtract \$458.68	15%	\$0.00	\$1,281.68	subtract \$531.68	15%
	\$910.68	\$1,474.68	subtract \$668.54	28%	\$1,281.68	\$2,193.68	subtract \$879.89	28%
	\$1,474.68	\$2,833.68	subtract \$746.55	31%	\$2,193.68	\$3,407.68	subtract \$1,007.03	31%
	\$2,833.68	\$5,648.68	subtract \$1,036.43	36%	\$3,407.68	\$5,701.68	subtract \$1,340.46	36%
	\$5,648.68	.....	subtract \$1,455.73	39.6%	\$5,701.68	.....	subtract \$1,736.93	39.6%
9 ²	\$0.00	\$961.64	subtract \$509.64	15%	\$0.00	\$1,332.64	subtract \$582.64	15%
	\$961.64	\$1,525.64	subtract \$719.50	28%	\$1,332.64	\$2,244.64	subtract \$930.85	28%
	\$1,525.64	\$2,884.64	subtract \$797.51	31%	\$2,244.64	\$3,458.64	subtract \$1,057.99	31%
	\$2,884.64	\$5,699.64	subtract \$1,087.39	36%	\$3,458.64	\$5,752.64	subtract \$1,391.42	36%
	\$5,699.64	.....	subtract \$1,506.69	39.6%	\$5,752.64	.....	subtract \$1,787.89	39.6%

Instructions

- For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
- Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
- Subtract the amount shown in column C from the employee's gross wages.
- Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

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

² You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by \$50.96 for each additional allowance claimed.

(For Wages Paid in 1997)

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

Biweekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$1,006.00	subtract \$102.00	15%	\$0.00	\$1,748.00	subtract \$248.00	15%
	\$1,006.00	\$2,135.00	subtract \$521.71	28%	\$1,748.00	\$3,571.00	subtract \$944.43	28%
	\$2,135.00	\$4,852.00	subtract \$677.84	31%	\$3,571.00	\$6,000.00	subtract \$1,198.61	31%
	\$4,852.00	\$10,483.00	subtract \$1,257.58	36%	\$6,000.00	\$10,588.00	subtract \$1,885.47	36%
	\$10,483.00	-----	subtract \$2,096.26	39.6%	\$10,588.00	-----	subtract \$2,658.43	39.6%
1	\$0.00	\$1,107.92	subtract \$203.92	15%	\$0.00	\$1,849.92	subtract \$349.92	15%
	\$1,107.92	\$2,236.92	subtract \$623.63	28%	\$1,849.92	\$3,672.92	subtract \$1,046.35	28%
	\$2,236.92	\$4,953.92	subtract \$779.76	31%	\$3,672.92	\$6,101.92	subtract \$1,300.53	31%
	\$4,953.92	\$10,584.92	subtract \$1,359.50	36%	\$6,101.92	\$10,689.92	subtract \$1,967.39	36%
	\$10,584.92	-----	subtract \$2,198.18	39.6%	\$10,689.92	-----	subtract \$2,760.35	39.6%
2	\$0.00	\$1,209.84	subtract \$305.84	15%	\$0.00	\$1,951.84	subtract \$451.84	15%
	\$1,209.84	\$2,338.84	subtract \$725.55	28%	\$1,951.84	\$3,774.84	subtract \$1,148.27	28%
	\$2,338.84	\$5,055.84	subtract \$881.68	31%	\$3,774.84	\$6,203.84	subtract \$1,402.45	31%
	\$5,055.84	\$10,686.84	subtract \$1,461.42	36%	\$6,203.84	\$10,791.84	subtract \$2,069.31	36%
	\$10,686.84	-----	subtract \$2,300.10	39.6%	\$10,791.84	-----	subtract \$2,862.27	39.6%
3	\$0.00	\$1,311.76	subtract \$407.76	15%	\$0.00	\$2,053.76	subtract \$553.76	15%
	\$1,311.76	\$2,440.76	subtract \$827.47	28%	\$2,053.76	\$3,876.76	subtract \$1,250.19	28%
	\$2,440.76	\$5,157.76	subtract \$983.60	31%	\$3,876.76	\$6,305.76	subtract \$1,504.37	31%
	\$5,157.76	\$10,788.76	subtract \$1,563.34	36%	\$6,305.76	\$10,893.76	subtract \$2,171.23	36%
	\$10,788.76	-----	subtract \$2,402.02	39.6%	\$10,893.76	-----	subtract \$2,964.19	39.6%
4	\$0.00	\$1,413.68	subtract \$509.68	15%	\$0.00	\$2,155.68	subtract \$655.68	15%
	\$1,413.68	\$2,542.68	subtract \$929.39	28%	\$2,155.68	\$3,978.68	subtract \$1,352.11	28%
	\$2,542.68	\$5,259.68	subtract \$1,085.52	31%	\$3,978.68	\$6,407.68	subtract \$1,606.29	31%
	\$5,259.68	\$10,890.68	subtract \$1,665.26	36%	\$6,407.68	\$10,995.68	subtract \$2,273.15	36%
	\$10,890.68	-----	subtract \$2,503.94	39.6%	\$10,995.68	-----	subtract \$3,066.11	39.6%
5	\$0.00	\$1,515.60	subtract \$611.60	15%	\$0.00	\$2,257.60	subtract \$757.60	15%
	\$1,515.60	\$2,644.60	subtract \$1,031.31	28%	\$2,257.60	\$4,080.60	subtract \$1,454.03	28%
	\$2,644.60	\$5,361.60	subtract \$1,187.44	31%	\$4,080.60	\$6,509.60	subtract \$1,708.21	31%
	\$5,361.60	\$10,992.60	subtract \$1,767.18	36%	\$6,509.60	\$11,097.60	subtract \$2,375.07	36%
	\$10,992.60	-----	subtract \$2,605.86	39.6%	\$11,097.60	-----	subtract \$3,168.03	39.6%
6	\$0.00	\$1,617.52	subtract \$713.52	15%	\$0.00	\$2,359.52	subtract \$859.52	15%
	\$1,617.52	\$2,746.52	subtract \$1,133.23	28%	\$2,359.52	\$4,182.52	subtract \$1,555.95	28%
	\$2,746.52	\$5,463.52	subtract \$1,289.36	31%	\$4,182.52	\$6,611.52	subtract \$1,810.13	31%
	\$5,463.52	\$11,094.52	subtract \$1,869.10	36%	\$6,611.52	\$11,199.52	subtract \$2,476.99	36%
	\$11,094.52	-----	subtract \$2,707.78	39.6%	\$11,199.52	-----	subtract \$3,269.95	39.6%
7	\$0.00	\$1,719.44	subtract \$815.44	15%	\$0.00	\$2,461.44	subtract \$961.44	15%
	\$1,719.44	\$2,848.44	subtract \$1,235.15	28%	\$2,461.44	\$4,284.44	subtract \$1,657.87	28%
	\$2,848.44	\$5,565.44	subtract \$1,391.28	31%	\$4,284.44	\$6,713.44	subtract \$1,912.05	31%
	\$5,565.44	\$11,196.44	subtract \$1,971.02	36%	\$6,713.44	\$11,301.44	subtract \$2,578.91	36%
	\$11,196.44	-----	subtract \$2,809.70	39.6%	\$11,301.44	-----	subtract \$3,371.87	39.6%
8	\$0.00	\$1,821.36	subtract \$917.36	15%	\$0.00	\$2,563.36	subtract \$1,063.36	15%
	\$1,821.36	\$2,950.36	subtract \$1,337.07	28%	\$2,563.36	\$4,386.36	subtract \$1,759.79	28%
	\$2,950.36	\$5,667.36	subtract \$1,493.20	31%	\$4,386.36	\$6,815.36	subtract \$2,013.97	31%
	\$5,667.36	\$11,298.36	subtract \$2,072.94	36%	\$6,815.36	\$11,403.36	subtract \$2,680.83	36%
	\$11,298.36	-----	subtract \$2,911.62	39.6%	\$11,403.36	-----	subtract \$3,473.79	39.6%
9²	\$0.00	\$1,923.28	subtract \$1,019.28	15%	\$0.00	\$2,665.28	subtract \$1,165.28	15%
	\$1,923.28	\$3,052.28	subtract \$1,438.99	28%	\$2,665.28	\$4,488.28	subtract \$1,861.71	28%
	\$3,052.28	\$5,769.28	subtract \$1,595.12	31%	\$4,488.28	\$6,917.28	subtract \$2,115.89	31%
	\$5,769.28	\$11,400.28	subtract \$2,174.86	36%	\$6,917.28	\$11,505.28	subtract \$2,782.75	36%
	\$11,400.28	-----	subtract \$3,013.54	39.6%	\$11,505.28	-----	subtract \$3,575.71	39.6%

Instructions

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

B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.C. Subtract the amount shown in column C from the employee's gross wages.

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

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

² You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by \$101.92 for each additional allowance claimed.

(For Wages Paid in 1997)

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

Semimonthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$1,090.00	subtract \$110.00	15%	\$0.00	\$1,894.00	subtract \$269.00	15%
	\$1,090.00	\$2,313.00	subtract \$565.00	28%	\$1,894.00	\$3,869.00	subtract \$1,023.46	28%
	\$2,313.00	\$5,256.00	subtract \$1,341.16	31%	\$3,869.00	\$6,500.00	subtract \$1,298.84	31%
	\$5,256.00	\$11,356.00	subtract \$1,362.19	36%	\$6,500.00	\$11,471.00	subtract \$2,021.22	36%
	\$11,356.00	.....	subtract \$2,270.72	39.6%	\$11,471.00	.....	subtract \$2,880.29	39.6%
1	\$0.00	\$1,200.42	subtract \$220.42	15%	\$0.00	\$2,004.42	subtract \$379.42	15%
	\$1,200.42	\$2,423.42	subtract \$675.42	28%	\$2,004.42	\$3,979.42	subtract \$1,133.88	28%
	\$2,423.42	\$5,366.42	subtract \$844.58	31%	\$3,979.42	\$6,610.42	subtract \$1,409.26	31%
	\$5,366.42	\$11,466.42	subtract \$1,472.61	36%	\$6,610.42	\$11,581.42	subtract \$2,131.64	36%
	\$11,466.42	.....	subtract \$2,381.14	39.6%	\$11,581.42	.....	subtract \$2,990.71	39.6%
2	\$0.00	\$1,310.84	subtract \$330.84	15%	\$0.00	\$2,114.84	subtract \$489.84	15%
	\$1,310.84	\$2,533.84	subtract \$785.84	28%	\$2,114.84	\$4,089.84	subtract \$1,244.30	28%
	\$2,533.84	\$5,476.84	subtract \$955.00	31%	\$4,089.84	\$6,720.84	subtract \$1,519.68	31%
	\$5,476.84	\$11,576.84	subtract \$1,583.03	36%	\$6,720.84	\$11,691.84	subtract \$2,242.06	36%
	\$11,576.84	.....	subtract \$2,491.56	39.6%	\$11,691.84	.....	subtract \$3,101.13	39.6%
3	\$0.00	\$1,421.26	subtract \$441.26	15%	\$0.00	\$2,225.26	subtract \$600.26	15%
	\$1,421.26	\$2,644.26	subtract \$896.26	28%	\$2,225.26	\$4,200.26	subtract \$1,354.72	28%
	\$2,644.26	\$5,587.26	subtract \$1,065.42	31%	\$4,200.26	\$6,831.26	subtract \$1,630.10	31%
	\$5,587.26	\$11,687.26	subtract \$1,693.45	36%	\$6,831.26	\$11,802.26	subtract \$2,352.48	36%
	\$11,687.26	.....	subtract \$2,601.98	39.6%	\$11,802.26	.....	subtract \$3,211.55	39.6%
4	\$0.00	\$1,531.68	subtract \$551.68	15%	\$0.00	\$2,335.68	subtract \$710.68	15%
	\$1,531.68	\$2,754.68	subtract \$1,006.68	28%	\$2,335.68	\$4,310.68	subtract \$1,465.14	28%
	\$2,754.68	\$5,697.68	subtract \$1,175.84	31%	\$4,310.68	\$6,941.68	subtract \$1,740.52	31%
	\$5,697.68	\$11,797.68	subtract \$1,803.87	36%	\$6,941.68	\$11,912.68	subtract \$2,462.90	36%
	\$11,797.68	.....	subtract \$2,712.40	39.6%	\$11,912.68	.....	subtract \$3,321.97	39.6%
5	\$0.00	\$1,642.10	subtract \$662.10	15%	\$0.00	\$2,446.10	subtract \$821.10	15%
	\$1,642.10	\$2,865.10	subtract \$1,117.10	28%	\$2,446.10	\$4,421.10	subtract \$1,575.56	28%
	\$2,865.10	\$5,808.10	subtract \$1,286.26	31%	\$4,421.10	\$7,052.10	subtract \$1,850.94	31%
	\$5,808.10	\$11,908.10	subtract \$1,914.29	36%	\$7,052.10	\$12,023.10	subtract \$2,573.32	36%
	\$11,908.10	.....	subtract \$2,822.82	39.6%	\$12,023.10	.....	subtract \$3,432.39	39.6%
6	\$0.00	\$1,752.52	subtract \$772.52	15%	\$0.00	\$2,556.52	subtract \$931.52	15%
	\$1,752.52	\$2,975.52	subtract \$1,227.52	28%	\$2,556.52	\$4,531.52	subtract \$1,685.98	28%
	\$2,975.52	\$5,918.52	subtract \$1,396.68	31%	\$4,531.52	\$7,162.52	subtract \$1,961.36	31%
	\$5,918.52	\$12,018.52	subtract \$2,024.71	36%	\$7,162.52	\$12,133.52	subtract \$2,683.74	36%
	\$12,018.52	.....	subtract \$2,933.24	39.6%	\$12,133.52	.....	subtract \$3,542.81	39.6%
7	\$0.00	\$1,862.94	subtract \$882.94	15%	\$0.00	\$2,666.94	subtract \$1,041.94	15%
	\$1,862.94	\$3,085.94	subtract \$1,337.94	28%	\$2,666.94	\$4,641.94	subtract \$1,796.40	28%
	\$3,085.94	\$6,028.94	subtract \$1,507.10	31%	\$4,641.94	\$7,272.94	subtract \$2,071.78	31%
	\$6,028.94	\$12,128.94	subtract \$2,135.13	36%	\$7,272.94	\$12,243.94	subtract \$2,794.16	36%
	\$12,128.94	.....	subtract \$3,043.66	39.6%	\$12,243.94	.....	subtract \$3,653.23	39.6%
8	\$0.00	\$1,973.36	subtract \$993.36	15%	\$0.00	\$2,777.36	subtract \$1,152.36	15%
	\$1,973.36	\$3,196.36	subtract \$1,448.36	28%	\$2,777.36	\$4,752.36	subtract \$1,906.82	28%
	\$3,196.36	\$6,139.36	subtract \$1,617.52	31%	\$4,752.36	\$7,383.36	subtract \$2,182.20	31%
	\$6,139.36	\$12,239.36	subtract \$2,245.55	36%	\$7,383.36	\$12,354.36	subtract \$2,904.58	36%
	\$12,239.36	.....	subtract \$3,154.08	39.6%	\$12,354.36	.....	subtract \$3,763.65	39.6%
9 ²	\$0.00	\$2,083.78	subtract \$1,103.78	15%	\$0.00	\$2,887.78	subtract \$1,262.78	15%
	\$2,083.78	\$3,306.78	subtract \$1,558.78	28%	\$2,887.78	\$4,862.78	subtract \$2,017.24	28%
	\$3,306.78	\$6,249.78	subtract \$1,727.94	31%	\$4,862.78	\$7,493.78	subtract \$2,292.62	31%
	\$6,249.78	\$12,349.78	subtract \$2,355.97	36%	\$7,493.78	\$12,464.78	subtract \$3,015.00	36%
	\$12,349.78	.....	subtract \$3,264.50	39.6%	\$12,464.78	.....	subtract \$3,874.07	39.6%

Instructions

- A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
- B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
- C. Subtract the amount shown in column C from the employee's gross wages.
- D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

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

² You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by \$110.42 for each additional allowance claimed.

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

Monthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from gross wages ¹	Multiply result by—	And gross wages are—		from gross wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0.00	\$2,179.00	subtract \$221.00	15%	\$0.00	\$3,788.00	subtract \$538.00	15%
	\$2,179.00	\$4,625.00	subtract \$1,130.07	28%	\$3,788.00	\$7,738.00	subtract \$2,046.93	28%
	\$4,625.00	\$10,513.00	subtract \$1,468.29	31%	\$7,738.00	\$13,000.00	subtract \$2,597.68	31%
	\$10,513.00	\$22,713.00	subtract \$2,724.50	36%	\$13,000.00	\$22,942.00	subtract \$4,042.44	36%
	\$22,713.00	.....	subtract \$4,541.64	39.6%	\$22,942.00	.....	subtract \$5,760.59	39.6%
1	\$0.00	\$2,399.83	subtract \$441.83	15%	\$0.00	\$4,008.83	subtract \$758.83	15%
	\$2,399.83	\$4,845.83	subtract \$1,350.90	28%	\$4,008.83	\$7,958.83	subtract \$2,267.76	28%
	\$4,845.83	\$10,733.83	subtract \$1,689.12	31%	\$7,958.83	\$13,220.83	subtract \$2,818.51	31%
	\$10,733.83	\$22,933.83	subtract \$2,945.33	36%	\$13,220.83	\$23,162.83	subtract \$4,263.27	36%
	\$22,933.83	.....	subtract \$4,762.47	39.6%	\$23,162.83	.....	subtract \$5,981.42	39.6%
2	\$0.00	\$2,620.66	subtract \$662.66	15%	\$0.00	\$4,229.66	subtract \$979.66	15%
	\$2,620.66	\$5,066.66	subtract \$1,571.73	28%	\$4,229.66	\$8,179.66	subtract \$2,488.59	28%
	\$5,066.66	\$10,954.66	subtract \$1,909.95	31%	\$8,179.66	\$13,441.66	subtract \$3,039.34	31%
	\$10,954.66	\$23,154.66	subtract \$3,166.16	36%	\$13,441.66	\$23,383.66	subtract \$4,484.10	36%
	\$23,154.66	.....	subtract \$4,983.30	39.6%	\$23,383.66	.....	subtract \$6,202.25	39.6%
3	\$0.00	\$2,841.49	subtract \$883.49	15%	\$0.00	\$4,450.49	subtract \$1,200.49	15%
	\$2,841.49	\$5,287.49	subtract \$1,792.56	28%	\$4,450.49	\$8,400.49	subtract \$2,709.42	28%
	\$5,287.49	\$11,175.49	subtract \$2,130.78	31%	\$8,400.49	\$13,662.49	subtract \$3,260.17	31%
	\$11,175.49	\$23,375.49	subtract \$3,386.99	36%	\$13,662.49	\$23,604.49	subtract \$4,704.93	36%
	\$23,375.49	.....	subtract \$5,204.13	39.6%	\$23,604.49	.....	subtract \$6,423.08	39.6%
4	\$0.00	\$3,062.32	subtract \$1,104.32	15%	\$0.00	\$4,671.32	subtract \$1,421.32	15%
	\$3,062.32	\$5,508.32	subtract \$2,013.39	28%	\$4,671.32	\$8,621.32	subtract \$2,930.25	28%
	\$5,508.32	\$11,396.32	subtract \$2,351.61	31%	\$8,621.32	\$13,883.32	subtract \$3,481.00	31%
	\$11,396.32	\$23,596.32	subtract \$3,607.82	36%	\$13,883.32	\$23,825.32	subtract \$4,925.76	36%
	\$23,596.32	.....	subtract \$5,424.96	39.6%	\$23,825.32	.....	subtract \$6,643.91	39.6%
5	\$0.00	\$3,283.15	subtract \$1,325.15	15%	\$0.00	\$4,892.15	subtract \$1,642.15	15%
	\$3,283.15	\$5,729.15	subtract \$2,234.22	28%	\$4,892.15	\$8,842.15	subtract \$3,151.08	28%
	\$5,729.15	\$11,617.15	subtract \$2,572.44	31%	\$8,842.15	\$14,104.15	subtract \$3,701.83	31%
	\$11,617.15	\$23,817.15	subtract \$3,828.65	36%	\$14,104.15	\$24,048.15	subtract \$5,146.59	36%
	\$23,817.15	.....	subtract \$5,645.79	39.6%	\$24,048.15	.....	subtract \$6,864.74	39.6%
6	\$0.00	\$3,503.98	subtract \$1,545.98	15%	\$0.00	\$5,112.98	subtract \$1,862.98	15%
	\$3,503.98	\$5,949.98	subtract \$2,455.05	28%	\$5,112.98	\$9,062.98	subtract \$3,371.91	28%
	\$5,949.98	\$11,837.98	subtract \$2,793.27	31%	\$9,062.98	\$14,324.98	subtract \$3,922.66	31%
	\$11,837.98	\$24,037.98	subtract \$4,049.48	36%	\$14,324.98	\$24,266.98	subtract \$5,367.42	36%
	\$24,037.98	.....	subtract \$5,866.62	39.6%	\$24,266.98	.....	subtract \$7,085.57	39.6%
7	\$0.00	\$3,724.81	subtract \$1,766.81	15%	\$0.00	\$5,333.81	subtract \$2,083.81	15%
	\$3,724.81	\$6,170.81	subtract \$2,675.88	28%	\$5,333.81	\$9,283.81	subtract \$3,592.74	28%
	\$6,170.81	\$12,058.81	subtract \$3,014.10	31%	\$9,283.81	\$14,545.81	subtract \$4,143.49	31%
	\$12,058.81	\$24,258.81	subtract \$4,270.31	36%	\$14,545.81	\$24,487.81	subtract \$5,588.25	36%
	\$24,258.81	.....	subtract \$6,087.45	39.6%	\$24,487.81	.....	subtract \$7,306.40	39.6%
8	\$0.00	\$3,945.64	subtract \$1,987.64	15%	\$0.00	\$5,554.64	subtract \$2,304.64	15%
	\$3,945.64	\$6,391.64	subtract \$2,896.71	28%	\$5,554.64	\$9,504.64	subtract \$3,813.57	28%
	\$6,391.64	\$12,279.64	subtract \$3,234.93	31%	\$9,504.64	\$14,766.64	subtract \$4,364.32	31%
	\$12,279.64	\$24,479.64	subtract \$4,491.14	36%	\$14,766.64	\$24,708.64	subtract \$5,809.08	36%
	\$24,479.64	.....	subtract \$6,308.28	39.6%	\$24,708.64	.....	subtract \$7,527.23	39.6%
9²	\$0.00	\$4,166.47	subtract \$2,208.47	15%	\$0.00	\$5,775.47	subtract \$2,525.47	15%
	\$4,166.47	\$6,612.47	subtract \$3,117.54	28%	\$5,775.47	\$9,725.47	subtract \$4,034.40	28%
	\$6,612.47	\$12,500.47	subtract \$3,455.76	31%	\$9,725.47	\$14,987.47	subtract \$4,585.15	31%
	\$12,500.47	\$24,700.47	subtract \$4,711.97	36%	\$14,987.47	\$24,929.47	subtract \$6,029.91	36%
	\$24,700.47	.....	subtract \$6,529.11	39.6%	\$24,929.47	.....	subtract \$7,748.06	39.6%

Instructions

- A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
- B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
- C. Subtract the amount shown in column C from the employee's gross wages.
- D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.

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

² You can expand these tables for additional allowances. To do this, increase the amounts in this subsection by \$220.83 for each additional allowance claimed.

(For Wages Paid in 1997)

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

Weekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages ¹	Multiply result by—	And gross wages are—		from excess wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0	\$503.00	subtract \$51.00	15%	\$0	\$874.00	subtract \$124.00	15%
	\$503.00	\$1,067.00	subtract \$260.86	28%	\$874.00	\$1,786.00	subtract \$472.21	28%
	\$1,067.00	\$2,426.00	subtract \$338.87	31%	\$1,786.00	\$3,000.00	subtract \$599.35	31%
	\$2,426.00	\$5,241.00	subtract \$628.75	36%	\$3,000.00	\$5,294.00	subtract \$932.78	36%
	\$5,241.00	.....	subtract \$1,048.05	39.6%	\$5,294.00	.....	subtract \$1,329.25	39.6%
1	\$0.00	\$553.96	subtract \$51.00	15%	\$0.00	\$924.96	subtract \$124.00	15%
	\$553.96	\$1,117.96	subtract \$260.86	28%	\$924.96	\$1,836.96	subtract \$472.21	28%
	\$1,117.96	\$2,476.96	subtract \$338.87	31%	\$1,836.96	\$3,050.96	subtract \$599.35	31%
	\$2,476.96	\$5,291.96	subtract \$628.75	36%	\$3,050.96	\$5,344.96	subtract \$932.78	36%
	\$5,291.96	.....	subtract \$1,048.05	39.6%	\$5,344.96	.....	subtract \$1,329.25	39.6%
2	\$0.00	\$604.92	subtract \$51.00	15%	\$0.00	\$975.92	subtract \$124.00	15%
	\$604.92	\$1,168.92	subtract \$260.86	28%	\$975.92	\$1,887.92	subtract \$472.21	28%
	\$1,168.92	\$2,527.92	subtract \$338.87	31%	\$1,887.92	\$3,101.92	subtract \$599.35	31%
	\$2,527.92	\$5,342.92	subtract \$628.75	36%	\$3,101.92	\$5,395.92	subtract \$932.78	36%
	\$5,342.92	.....	subtract \$1,048.05	39.6%	\$5,395.92	.....	subtract \$1,329.25	39.6%
3	\$0.00	\$655.88	subtract \$51.00	15%	\$0.00	\$1,026.88	subtract \$124.00	15%
	\$655.88	\$1,219.88	subtract \$260.86	28%	\$1,026.88	\$1,938.88	subtract \$472.21	28%
	\$1,219.88	\$2,578.88	subtract \$338.87	31%	\$1,938.88	\$3,152.88	subtract \$599.35	31%
	\$2,578.88	\$5,393.88	subtract \$628.75	36%	\$3,152.88	\$5,446.88	subtract \$932.78	36%
	\$5,393.88	.....	subtract \$1,048.05	39.6%	\$5,446.88	.....	subtract \$1,329.25	39.6%
4	\$0.00	\$706.84	subtract \$51.00	15%	\$0.00	\$1,077.84	subtract \$124.00	15%
	\$706.84	\$1,270.84	subtract \$260.86	28%	\$1,077.84	\$1,989.84	subtract \$472.21	28%
	\$1,270.84	\$2,629.84	subtract \$338.87	31%	\$1,989.84	\$3,203.84	subtract \$599.35	31%
	\$2,629.84	\$5,444.84	subtract \$628.75	36%	\$3,203.84	\$5,497.84	subtract \$932.78	36%
	\$5,444.84	.....	subtract \$1,048.05	39.6%	\$5,497.84	.....	subtract \$1,329.25	39.6%
5	\$0.00	\$757.80	subtract \$51.00	15%	\$0.00	\$1,128.80	subtract \$124.00	15%
	\$757.80	\$1,321.80	subtract \$260.86	28%	\$1,128.80	\$2,040.80	subtract \$472.21	28%
	\$1,321.80	\$2,680.80	subtract \$338.87	31%	\$2,040.80	\$3,254.80	subtract \$599.35	31%
	\$2,680.80	\$5,495.80	subtract \$628.75	36%	\$3,254.80	\$5,548.80	subtract \$932.78	36%
	\$5,495.80	.....	subtract \$1,048.05	39.6%	\$5,548.80	.....	subtract \$1,329.25	39.6%
6	\$0.00	\$808.76	subtract \$51.00	15%	\$0.00	\$1,179.76	subtract \$124.00	15%
	\$808.76	\$1,372.76	subtract \$260.86	28%	\$1,179.76	\$2,091.76	subtract \$472.21	28%
	\$1,372.76	\$2,731.76	subtract \$338.87	31%	\$2,091.76	\$3,305.76	subtract \$599.35	31%
	\$2,731.76	\$5,546.76	subtract \$628.75	36%	\$3,305.76	\$5,599.76	subtract \$932.78	36%
	\$5,546.76	.....	subtract \$1,048.05	39.6%	\$5,599.76	.....	subtract \$1,329.25	39.6%
7	\$0.00	\$859.72	subtract \$51.00	15%	\$0.00	\$1,230.72	subtract \$124.00	15%
	\$859.72	\$1,423.72	subtract \$260.86	28%	\$1,230.72	\$2,142.72	subtract \$472.21	28%
	\$1,423.72	\$2,782.72	subtract \$338.87	31%	\$2,142.72	\$3,356.72	subtract \$599.35	31%
	\$2,782.72	\$5,597.72	subtract \$628.75	36%	\$3,356.72	\$5,650.72	subtract \$932.78	36%
	\$5,597.72	.....	subtract \$1,048.05	39.6%	\$5,650.72	.....	subtract \$1,329.25	39.6%
8	\$0.00	\$910.68	subtract \$51.00	15%	\$0.00	\$1,281.68	subtract \$124.00	15%
	\$910.68	\$1,474.68	subtract \$260.86	28%	\$1,281.68	\$2,193.68	subtract \$472.21	28%
	\$1,474.68	\$2,833.68	subtract \$338.87	31%	\$2,193.68	\$3,407.68	subtract \$599.35	31%
	\$2,833.68	\$5,648.68	subtract \$628.75	36%	\$3,407.68	\$5,701.68	subtract \$932.78	36%
	\$5,648.68	.....	subtract \$1,048.05	39.6%	\$5,701.68	.....	subtract \$1,329.25	39.6%
9 ²	\$0.00	\$961.64	subtract \$51.00	15%	\$0.00	\$1,332.64	subtract \$124.00	15%
	\$961.64	\$1,525.64	subtract \$260.86	28%	\$1,332.64	\$2,244.64	subtract \$472.21	28%
	\$1,525.64	\$2,884.64	subtract \$338.87	31%	\$2,244.64	\$3,458.64	subtract \$599.35	31%
	\$2,884.64	\$5,699.64	subtract \$628.75	36%	\$3,458.64	\$5,752.64	subtract \$932.78	36%
	\$5,699.64	.....	subtract \$1,048.05	39.6%	\$5,752.64	.....	subtract \$1,329.25	39.6%

Instructions

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

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

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

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

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

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

² You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by \$50.96 for each additional allowance claimed.

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

Biweekly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages ¹	Multiply result by—	And gross wages are—		from excess wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0	\$1,006.00	subtract \$102.00	15%	\$0	\$1,748.00	subtract \$248.00	15%
	\$1,006.00	\$2,135.00	subtract \$521.71	28%	\$1,748.00	\$3,571.00	subtract \$944.43	28%
	\$2,135.00	\$4,852.00	subtract \$677.84	31%	\$3,571.00	\$6,000.00	subtract \$1,198.61	31%
	\$4,852.00	\$10,483.00	subtract \$1,257.58	36%	\$6,000.00	\$10,588.00	subtract \$1,865.47	36%
	\$10,483.00	.....	subtract \$2,096.26	39.6%	\$10,588.00	.....	subtract \$2,658.43	39.6%
1	\$0.00	\$1,107.92	subtract \$102.00	15%	\$0.00	\$1,849.92	subtract \$248.00	15%
	\$1,107.92	\$2,236.92	subtract \$521.71	28%	\$1,849.92	\$3,672.92	subtract \$944.43	28%
	\$2,236.92	\$4,953.92	subtract \$677.84	31%	\$3,672.92	\$6,101.92	subtract \$1,198.61	31%
	\$4,953.92	\$10,584.92	subtract \$1,257.58	36%	\$6,101.92	\$10,689.92	subtract \$1,865.47	36%
	\$10,584.92	.....	subtract \$2,096.26	39.6%	\$10,689.92	.....	subtract \$2,658.43	39.6%
2	\$0.00	\$1,209.84	subtract \$102.00	15%	\$0.00	\$1,951.84	subtract \$248.00	15%
	\$1,209.84	\$2,338.84	subtract \$521.71	28%	\$1,951.84	\$3,774.84	subtract \$944.43	28%
	\$2,338.84	\$5,055.84	subtract \$677.84	31%	\$3,774.84	\$6,203.84	subtract \$1,198.61	31%
	\$5,055.84	\$10,686.84	subtract \$1,257.58	36%	\$6,203.84	\$10,791.84	subtract \$1,865.47	36%
	\$10,686.84	.....	subtract \$2,096.26	39.6%	\$10,791.84	.....	subtract \$2,658.43	39.6%
3	\$0.00	\$1,311.76	subtract \$102.00	15%	\$0.00	\$2,053.76	subtract \$248.00	15%
	\$1,311.76	\$2,440.76	subtract \$521.71	28%	\$2,053.76	\$3,876.76	subtract \$944.43	28%
	\$2,440.76	\$5,157.76	subtract \$677.84	31%	\$3,876.76	\$6,305.76	subtract \$1,198.61	31%
	\$5,157.76	\$10,788.76	subtract \$1,257.58	36%	\$6,305.76	\$10,893.76	subtract \$1,865.47	36%
	\$10,788.76	.....	subtract \$2,096.26	39.6%	\$10,893.76	.....	subtract \$2,658.43	39.6%
4	\$0.00	\$1,413.68	subtract \$102.00	15%	\$0.00	\$2,155.68	subtract \$248.00	15%
	\$1,413.68	\$2,542.68	subtract \$521.71	28%	\$2,155.68	\$3,978.68	subtract \$944.43	28%
	\$2,542.68	\$5,259.68	subtract \$677.84	31%	\$3,978.68	\$6,407.68	subtract \$1,198.61	31%
	\$5,259.68	\$10,890.68	subtract \$1,257.58	36%	\$6,407.68	\$10,995.68	subtract \$1,865.47	36%
	\$10,890.68	.....	subtract \$2,096.26	39.6%	\$10,995.68	.....	subtract \$2,658.43	39.6%
5	\$0.00	\$1,515.60	subtract \$102.00	15%	\$0.00	\$2,257.60	subtract \$248.00	15%
	\$1,515.60	\$2,644.60	subtract \$521.71	28%	\$2,257.60	\$4,080.60	subtract \$944.43	28%
	\$2,644.60	\$5,361.60	subtract \$677.84	31%	\$4,080.60	\$6,509.60	subtract \$1,198.61	31%
	\$5,361.60	\$10,992.60	subtract \$1,257.58	36%	\$6,509.60	\$11,097.60	subtract \$1,865.47	36%
	\$10,992.60	.....	subtract \$2,096.26	39.6%	\$11,097.60	.....	subtract \$2,658.43	39.6%
6	\$0.00	\$1,617.52	subtract \$102.00	15%	\$0.00	\$2,359.52	subtract \$248.00	15%
	\$1,617.52	\$2,746.52	subtract \$521.71	28%	\$2,359.52	\$4,182.52	subtract \$944.43	28%
	\$2,746.52	\$5,463.52	subtract \$677.84	31%	\$4,182.52	\$6,611.52	subtract \$1,198.61	31%
	\$5,463.52	\$11,094.52	subtract \$1,257.58	36%	\$6,611.52	\$11,199.52	subtract \$1,865.47	36%
	\$11,094.52	.....	subtract \$2,096.26	39.6%	\$11,199.52	.....	subtract \$2,658.43	39.6%
7	\$0.00	\$1,719.44	subtract \$102.00	15%	\$0.00	\$2,461.44	subtract \$248.00	15%
	\$1,719.44	\$2,848.44	subtract \$521.71	28%	\$2,461.44	\$4,284.44	subtract \$944.43	28%
	\$2,848.44	\$5,565.44	subtract \$677.84	31%	\$4,284.44	\$6,713.44	subtract \$1,198.61	31%
	\$5,565.44	\$11,196.44	subtract \$1,257.58	36%	\$6,713.44	\$11,301.44	subtract \$1,865.47	36%
	\$11,196.44	.....	subtract \$2,096.26	39.6%	\$11,301.44	.....	subtract \$2,658.43	39.6%
8	\$0.00	\$1,821.36	subtract \$102.00	15%	\$0.00	\$2,563.36	subtract \$248.00	15%
	\$1,821.36	\$2,950.36	subtract \$521.71	28%	\$2,563.36	\$4,386.36	subtract \$944.43	28%
	\$2,950.36	\$5,667.36	subtract \$677.84	31%	\$4,386.36	\$6,815.36	subtract \$1,198.61	31%
	\$5,667.36	\$11,298.36	subtract \$1,257.58	36%	\$6,815.36	\$11,403.36	subtract \$1,865.47	36%
	\$11,298.36	.....	subtract \$2,096.26	39.6%	\$11,403.36	.....	subtract \$2,658.43	39.6%
9²	\$0.00	\$1,923.28	subtract \$102.00	15%	\$0.00	\$2,665.28	subtract \$248.00	15%
	\$1,923.28	\$3,052.28	subtract \$521.71	28%	\$2,665.28	\$4,488.28	subtract \$944.43	28%
	\$3,052.28	\$5,769.28	subtract \$677.84	31%	\$4,488.28	\$6,917.28	subtract \$1,198.61	31%
	\$5,769.28	\$11,400.28	subtract \$1,257.58	36%	\$6,917.28	\$11,505.28	subtract \$1,865.47	36%
	\$11,400.28	.....	subtract \$2,096.26	39.6%	\$11,505.28	.....	subtract \$2,658.43	39.6%

Instructions

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

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

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

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

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

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

² You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by \$101.92 for each additional allowance claimed.

(For Wages Paid in 1997)

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

Semimonthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages ¹	Multiply result by—	And gross wages are—		from excess wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0	\$1,090.00	subtract \$110.00	15%	\$0	\$1,894.00	subtract \$269.00	15%
	\$1,090.00	\$2,313.00	subtract \$565.00	28%	\$1,894.00	\$3,869.00	subtract \$1,023.46	28%
	\$2,313.00	\$5,256.00	subtract \$734.16	31%	\$3,869.00	\$6,500.00	subtract \$1,298.84	31%
	\$5,256.00	\$11,356.00	subtract \$1,362.19	36%	\$6,500.00	\$11,471.00	subtract \$2,021.22	36%
	\$11,356.00	.....	subtract \$2,270.72	39.6%	\$11,471.00	.....	subtract \$2,880.29	39.6%
1	\$0.00	\$1,200.42	subtract \$110.00	15%	\$0.00	\$2,004.42	subtract \$269.00	15%
	\$1,200.42	\$2,423.42	subtract \$565.00	28%	\$2,004.42	\$3,979.42	subtract \$1,023.46	28%
	\$2,423.42	\$5,366.42	subtract \$734.16	31%	\$3,979.42	\$6,610.42	subtract \$1,298.84	31%
	\$5,366.42	\$11,466.42	subtract \$1,362.19	36%	\$6,610.42	\$11,581.42	subtract \$2,021.22	36%
	\$11,466.42	.....	subtract \$2,270.72	39.6%	\$11,581.42	.....	subtract \$2,880.29	39.6%
2	\$0.00	\$1,310.84	subtract \$110.00	15%	\$0.00	\$2,114.84	subtract \$269.00	15%
	\$1,310.84	\$2,533.84	subtract \$565.00	28%	\$2,114.84	\$4,089.84	subtract \$1,023.46	28%
	\$2,533.84	\$5,476.84	subtract \$734.16	31%	\$4,089.84	\$6,720.84	subtract \$1,298.84	31%
	\$5,476.84	\$11,576.84	subtract \$1,362.19	36%	\$6,720.84	\$11,691.84	subtract \$2,021.22	36%
	\$11,576.84	.....	subtract \$2,270.72	39.6%	\$11,691.84	.....	subtract \$2,880.29	39.6%
3	\$0.00	\$1,421.26	subtract \$110.00	15%	\$0.00	\$2,225.26	subtract \$269.00	15%
	\$1,421.26	\$2,644.26	subtract \$565.00	28%	\$2,225.26	\$4,200.26	subtract \$1,023.46	28%
	\$2,644.26	\$5,587.26	subtract \$734.16	31%	\$4,200.26	\$6,831.26	subtract \$1,298.84	31%
	\$5,587.26	\$11,687.26	subtract \$1,362.19	36%	\$6,831.26	\$11,802.26	subtract \$2,021.22	36%
	\$11,687.26	.....	subtract \$2,270.72	39.6%	\$11,802.26	.....	subtract \$2,880.29	39.6%
4	\$0.00	\$1,531.68	subtract \$110.00	15%	\$0.00	\$2,335.68	subtract \$269.00	15%
	\$1,531.68	\$2,754.68	subtract \$565.00	28%	\$2,335.68	\$4,310.68	subtract \$1,023.46	28%
	\$2,754.68	\$5,697.68	subtract \$734.16	31%	\$4,310.68	\$6,941.68	subtract \$1,298.84	31%
	\$5,697.68	\$11,797.68	subtract \$1,362.19	36%	\$6,941.68	\$11,912.68	subtract \$2,021.22	36%
	\$11,797.68	.....	subtract \$2,270.72	39.6%	\$11,912.68	.....	subtract \$2,880.29	39.6%
5	\$0.00	\$1,642.10	subtract \$110.00	15%	\$0.00	\$2,446.10	subtract \$269.00	15%
	\$1,642.10	\$2,865.10	subtract \$565.00	28%	\$2,446.10	\$4,421.10	subtract \$1,023.46	28%
	\$2,865.10	\$5,808.10	subtract \$734.16	31%	\$4,421.10	\$7,052.10	subtract \$1,298.84	31%
	\$5,808.10	\$11,908.10	subtract \$1,362.19	36%	\$7,052.10	\$12,023.10	subtract \$2,021.22	36%
	\$11,908.10	.....	subtract \$2,270.72	39.6%	\$12,023.10	.....	subtract \$2,880.29	39.6%
6	\$0.00	\$1,752.52	subtract \$110.00	15%	\$0.00	\$2,556.52	subtract \$269.00	15%
	\$1,752.52	\$2,975.52	subtract \$565.00	28%	\$2,556.52	\$4,531.52	subtract \$1,023.46	28%
	\$2,975.52	\$5,918.52	subtract \$734.16	31%	\$4,531.52	\$7,162.52	subtract \$1,298.84	31%
	\$5,918.52	\$12,018.52	subtract \$1,362.19	36%	\$7,162.52	\$12,133.52	subtract \$2,021.22	36%
	\$12,018.52	.....	subtract \$2,270.72	39.6%	\$12,133.52	.....	subtract \$2,880.29	39.6%
7	\$0.00	\$1,862.94	subtract \$110.00	15%	\$0.00	\$2,666.94	subtract \$269.00	15%
	\$1,862.94	\$3,085.94	subtract \$565.00	28%	\$2,666.94	\$4,641.94	subtract \$1,023.46	28%
	\$3,085.94	\$6,028.94	subtract \$734.16	31%	\$4,641.94	\$7,272.94	subtract \$1,298.84	31%
	\$6,028.94	\$12,128.94	subtract \$1,362.19	36%	\$7,272.94	\$12,243.94	subtract \$2,021.22	36%
	\$12,128.94	.....	subtract \$2,270.72	39.6%	\$12,243.94	.....	subtract \$2,880.29	39.6%
8	\$0.00	\$1,973.36	subtract \$110.00	15%	\$0.00	\$2,777.36	subtract \$269.00	15%
	\$1,973.36	\$3,196.36	subtract \$565.00	28%	\$2,777.36	\$4,752.36	subtract \$1,023.46	28%
	\$3,196.36	\$6,139.36	subtract \$734.16	31%	\$4,752.36	\$7,383.36	subtract \$1,298.84	31%
	\$6,139.36	\$12,239.36	subtract \$1,362.19	36%	\$7,383.36	\$12,354.36	subtract \$2,021.22	36%
	\$12,239.36	.....	subtract \$2,270.72	39.6%	\$12,354.36	.....	subtract \$2,880.29	39.6%
9²	\$0.00	\$2,083.78	subtract \$110.00	15%	\$0.00	\$2,887.78	subtract \$269.00	15%
	\$2,083.78	\$3,306.78	subtract \$565.00	28%	\$2,887.78	\$4,862.78	subtract \$1,023.46	28%
	\$3,306.78	\$6,249.78	subtract \$734.16	31%	\$4,862.78	\$7,493.78	subtract \$1,298.84	31%
	\$6,249.78	\$12,349.78	subtract \$1,362.19	36%	\$7,493.78	\$12,464.78	subtract \$2,021.22	36%
	\$12,349.78	.....	subtract \$2,270.72	39.6%	\$12,464.78	.....	subtract \$2,880.29	39.6%

Instructions

- A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
 - B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
 - C. Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).
 - D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.
- Caution.**— The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

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

² You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by \$110.42 for each additional allowance claimed.

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

Monthly Payroll Period

If the number of allowances is—	Single Persons				Married Persons			
	And gross wages are—		from excess wages ¹	Multiply result by—	And gross wages are—		from excess wages ¹	Multiply result by—
	Over	But not over			Over	But not over		
	A	B	C	D	A	B	C	D
0	\$0	\$2,179.00	subtract \$221.00	15%	\$0	\$3,788.00	subtract \$538.00	15%
	\$2,179.00	\$4,625.00	subtract \$1,130.07	28%	\$3,788.00	\$7,738.00	subtract \$2,046.93	28%
	\$4,625.00	\$10,513.00	subtract \$1,468.29	31%	\$7,738.00	\$13,000.00	subtract \$2,597.68	31%
	\$10,513.00	\$22,713.00	subtract \$2,724.50	36%	\$13,000.00	\$22,942.00	subtract \$4,042.44	36%
	\$22,713.00	.....	subtract \$4,541.64	39.6%	\$22,942.00	.....	subtract \$5,760.59	39.6%
1	\$0.00	\$2,399.83	subtract \$221.00	15%	\$0.00	\$4,008.83	subtract \$538.00	15%
	\$2,399.83	\$4,845.83	subtract \$1,130.07	28%	\$4,008.83	\$7,958.83	subtract \$2,046.93	28%
	\$4,845.83	\$10,733.83	subtract \$1,468.29	31%	\$7,958.83	\$13,220.83	subtract \$2,597.68	31%
	\$10,733.83	\$22,933.83	subtract \$2,724.50	36%	\$13,220.83	\$23,162.83	subtract \$4,042.44	36%
	\$22,933.83	.....	subtract \$4,541.64	39.6%	\$23,162.83	.....	subtract \$5,760.59	39.6%
2	\$0.00	\$2,620.66	subtract \$221.00	15%	\$0.00	\$4,229.66	subtract \$538.00	15%
	\$2,620.66	\$5,066.66	subtract \$1,130.07	28%	\$4,229.66	\$8,179.66	subtract \$2,046.93	28%
	\$5,066.66	\$10,954.66	subtract \$1,468.29	31%	\$8,179.66	\$13,441.66	subtract \$2,597.68	31%
	\$10,954.66	\$23,154.66	subtract \$2,724.50	36%	\$13,441.66	\$23,383.66	subtract \$4,042.44	36%
	\$23,154.66	.....	subtract \$4,541.64	39.6%	\$23,383.66	.....	subtract \$5,760.59	39.6%
3	\$0.00	\$2,841.49	subtract \$221.00	15%	\$0.00	\$4,450.49	subtract \$538.00	15%
	\$2,841.49	\$5,287.49	subtract \$1,130.07	28%	\$4,450.49	\$8,400.49	subtract \$2,046.93	28%
	\$5,287.49	\$11,175.49	subtract \$1,468.29	31%	\$8,400.49	\$13,662.49	subtract \$2,597.68	31%
	\$11,175.49	\$23,375.49	subtract \$2,724.50	36%	\$13,662.49	\$23,604.49	subtract \$4,042.44	36%
	\$23,375.49	.....	subtract \$4,541.64	39.6%	\$23,604.49	.....	subtract \$5,760.59	39.6%
4	\$0.00	\$3,062.32	subtract \$221.00	15%	\$0.00	\$4,671.32	subtract \$538.00	15%
	\$3,062.32	\$5,508.32	subtract \$1,130.07	28%	\$4,671.32	\$8,621.32	subtract \$2,046.93	28%
	\$5,508.32	\$11,396.32	subtract \$1,468.29	31%	\$8,621.32	\$13,883.32	subtract \$2,597.68	31%
	\$11,396.32	\$23,596.32	subtract \$2,724.50	36%	\$13,883.32	\$23,825.32	subtract \$4,042.44	36%
	\$23,596.32	.....	subtract \$4,541.64	39.6%	\$23,825.32	.....	subtract \$5,760.59	39.6%
5	\$0.00	\$3,283.15	subtract \$221.00	15%	\$0.00	\$4,892.15	subtract \$538.00	15%
	\$3,283.15	\$5,729.15	subtract \$1,130.07	28%	\$4,892.15	\$8,842.15	subtract \$2,046.93	28%
	\$5,729.15	\$11,617.15	subtract \$1,468.29	31%	\$8,842.15	\$14,104.15	subtract \$2,597.68	31%
	\$11,617.15	\$23,817.15	subtract \$2,724.50	36%	\$14,104.15	\$24,046.15	subtract \$4,042.44	36%
	\$23,817.15	.....	subtract \$4,541.64	39.6%	\$24,046.15	.....	subtract \$5,760.59	39.6%
6	\$0.00	\$3,503.98	subtract \$221.00	15%	\$0.00	\$5,112.98	subtract \$538.00	15%
	\$3,503.98	\$5,949.98	subtract \$1,130.07	28%	\$5,112.98	\$9,062.98	subtract \$2,046.93	28%
	\$5,949.98	\$11,837.98	subtract \$1,468.29	31%	\$9,062.98	\$14,324.98	subtract \$2,597.68	31%
	\$11,837.98	\$24,037.98	subtract \$2,724.50	36%	\$14,324.98	\$24,266.98	subtract \$4,042.44	36%
	\$24,037.98	.....	subtract \$4,541.64	39.6%	\$24,266.98	.....	subtract \$5,760.59	39.6%
7	\$0.00	\$3,724.81	subtract \$221.00	15%	\$0.00	\$5,333.81	subtract \$538.00	15%
	\$3,724.81	\$6,170.81	subtract \$1,130.07	28%	\$5,333.81	\$9,283.81	subtract \$2,046.93	28%
	\$6,170.81	\$12,058.81	subtract \$1,468.29	31%	\$9,283.81	\$14,545.81	subtract \$2,597.68	31%
	\$12,058.81	\$24,258.81	subtract \$2,724.50	36%	\$14,545.81	\$24,487.81	subtract \$4,042.44	36%
	\$24,258.81	.....	subtract \$4,541.64	39.6%	\$24,487.81	.....	subtract \$5,760.59	39.6%
8	\$0.00	\$3,945.64	subtract \$221.00	15%	\$0.00	\$5,554.64	subtract \$538.00	15%
	\$3,945.64	\$8,391.64	subtract \$1,130.07	28%	\$5,554.64	\$9,504.64	subtract \$2,046.93	28%
	\$8,391.64	\$12,279.64	subtract \$1,468.29	31%	\$9,504.64	\$14,766.64	subtract \$2,597.68	31%
	\$12,279.64	\$24,479.64	subtract \$2,724.50	36%	\$14,766.64	\$24,708.64	subtract \$4,042.44	36%
	\$24,479.64	.....	subtract \$4,541.64	39.6%	\$24,708.64	.....	subtract \$5,760.59	39.6%
9 ²	\$0.00	\$4,166.47	subtract \$221.00	15%	\$0.00	\$5,775.47	subtract \$538.00	15%
	\$4,166.47	\$6,612.47	subtract \$1,130.07	28%	\$5,775.47	\$9,725.47	subtract \$2,046.93	28%
	\$6,612.47	\$12,500.47	subtract \$1,468.29	31%	\$9,725.47	\$14,987.47	subtract \$2,597.68	31%
	\$12,500.47	\$24,700.47	subtract \$2,724.50	36%	\$14,987.47	\$24,929.47	subtract \$4,042.44	36%
	\$24,700.47	.....	subtract \$4,541.64	39.6%	\$24,929.47	.....	subtract \$5,760.59	39.6%

Instructions

- A. For each employee, use the appropriate payroll period table and marital status section, and select the subsection showing the number of allowances claimed.
 - B. Read across the selected subsection and locate the bracket applicable to the employee's gross wages in columns A and B.
 - C. Subtract the amount shown in column C from the employee's excess wages (gross wages less amount for allowances claimed).
 - D. Multiply the result by the withholding percentage rate shown in column D to obtain the amount of tax to be withheld.
- Caution.**—The adjustment (subtraction) factors shown in this table (instruction C) do not include an amount for the number of allowances claimed by the employee on Form W-4. The amount for allowances claimed must be deducted from gross wages before withholding tax is computed.

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

² You can expand these tables for additional allowances. To do this, increase the wage bracket amounts in this subsection by \$220.83 for each additional allowance claimed.

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

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

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

If the wages are greater than the highest wage bracket in the applicable table, you will have to use one of the other methods for figuring income tax withholding described in this publication or in Circular E. For wages that do not exceed \$65,400, the combined social security tax rate and Medicare tax rate is 7.65% each for both the employee and the employer for wages paid in 1997.

You can figure the employee social security tax by multiplying the wages by 6.2%, and you can figure the employee Medicare tax by multiplying the wages by 1.45%.

The combined tables give the correct total withholding only if wages for income tax withholding, social security, and Medicare are the same. When you have paid more than the maximum amount of wages subject to social security tax (\$65,400 in 1997) in a calendar year, you may no longer use the combined tables. Also, do not use the combined tables in other cases when the wages are not the same.

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

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

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

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid in 1997)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$0	\$55	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
55	60	\$5.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40	\$4.40
60	65	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78	4.78
65	70	7.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16
70	75	8.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55	5.55
75	80	9.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93
80	85	11.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31	6.31
85	90	11.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69	6.69
90	95	13.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08	7.08
95	100	14.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46	7.46
100	105	15.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84	7.84
105	110	16.22	9.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22	8.22
110	115	17.61	10.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61
115	120	18.99	10.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99
120	125	20.37	12.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	130	20.75	13.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	22.14	15.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	23.52	15.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	24.90	16.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	25.28	18.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	26.67	19.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	28.05	20.05	13.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	29.43	21.43	13.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	29.81	22.81	14.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	31.20	24.20	16.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	32.58	24.58	17.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	33.96	25.96	17.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	34.34	27.34	19.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	35.73	28.73	20.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	37.11	29.11	22.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	210	38.49	30.49	23.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49
210	220	41.45	33.45	25.45	18.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45
220	230	43.21	35.21	28.21	20.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21
230	240	45.98	37.98	29.98	22.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	47.74	39.74	32.74	24.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	50.51	42.51	34.51	27.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	52.27	44.27	37.27	22.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	55.04	47.04	39.04	32.04	24.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	56.80	48.80	41.80	33.80	26.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	59.57	51.57	43.57	36.57	28.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	61.33	53.33	46.33	38.33	31.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	64.10	56.10	48.10	41.10	33.10	25.10	24.10	24.10	24.10	24.10	24.10
320	330	65.86	57.86	50.86	42.86	35.86	27.86	24.86	24.86	24.86	24.86	24.86
330	340	68.63	60.63	52.63	45.63	37.63	29.63	25.63	25.63	25.63	25.63	25.63
340	350	70.39	62.39	55.39	47.39	40.39	32.39	26.39	26.39	26.39	26.39	26.39
350	360	73.16	65.16	57.16	50.16	42.16	34.16	27.16	27.16	27.16	27.16	27.16
360	370	74.92	66.92	59.92	51.92	44.92	36.92	28.92	27.92	27.92	27.92	27.92
370	380	77.69	69.69	61.69	54.69	46.69	38.69	31.69	28.69	28.69	28.69	28.69
380	390	79.45	71.45	64.45	56.45	49.45	41.45	33.45	29.45	29.45	29.45	29.45
390	400	82.22	74.22	68.22	59.22	51.22	43.22	35.22	30.22	30.22	30.22	30.22
400	410	83.98	75.98	68.98	60.98	53.98	45.98	37.98	30.98	30.98	30.98	30.98
410	420	86.75	78.75	70.75	63.75	55.75	47.75	40.75	32.75	31.75	31.75	31.75
420	430	88.51	80.51	73.51	65.51	58.51	50.51	42.51	35.51	32.51	32.51	32.51
430	440	91.28	83.28	75.28	68.28	60.28	52.28	45.28	37.28	33.28	33.28	33.28
440	450	93.04	85.04	78.04	70.04	63.04	55.04	47.04	40.04	34.04	34.04	34.04
450	460	95.81	87.81	79.81	72.81	64.81	56.81	49.81	41.81	34.81	34.81	34.81
460	470	97.57	89.57	82.57	74.57	67.57	59.57	51.57	44.57	36.57	35.57	35.57
470	480	100.34	92.34	84.34	77.34	69.34	61.34	54.34	46.34	38.34	36.34	36.34
480	490	102.10	94.10	87.10	79.10	72.10	64.10	56.10	49.10	41.10	37.10	37.10
490	500	104.87	96.87	88.87	81.87	73.87	65.87	58.87	50.87	42.87	37.87	37.87
500	510	106.63	98.63	91.63	83.63	76.63	68.63	60.63	53.63	45.63	38.63	38.63
510	520	110.40	101.40	93.40	86.40	78.40	70.40	63.40	55.40	47.40	40.40	39.40
520	530	114.16	103.16	96.16	88.16	81.16	73.16	65.16	58.16	50.16	42.16	40.16
530	540	117.93	105.93	97.93	90.93	82.93	74.93	67.93	59.93	51.93	44.93	40.93
540	550	121.69	107.69	100.69	92.69	85.69	77.69	69.69	62.69	54.69	46.69	41.69
550	560	124.46	110.46	102.46	95.46	87.46	79.46	72.46	64.46	56.46	49.46	42.46
560	570	128.22	114.22	105.22	97.22	90.22	82.22	74.22	67.22	59.22	51.22	44.22
570	580	131.99	117.99	106.99	99.99	91.99	83.99	76.99	68.99	60.99	53.99	45.99
580	590	135.75	121.75	109.75	101.75	94.75	86.75	78.75	71.75	63.75	55.75	48.75
590	600	139.52	124.52	111.52	104.52	96.52	88.52	81.52	73.52	65.52	58.52	50.52

(Continued on next page)

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid in 1997)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$0	\$125	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
125	130	\$10.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75	\$9.75
130	135	11.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	12.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	13.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	15.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	15.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	17.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	18.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	19.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	20.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	21.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	22.96	14.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	24.34	16.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	24.73	17.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	26.11	18.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	210	27.68	20.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68	15.68
210	220	30.45	22.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45	16.45
220	230	32.21	25.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21	17.21
230	240	34.98	26.98	18.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	36.74	29.74	21.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	39.51	31.51	23.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	41.27	34.27	26.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	44.04	36.04	28.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	45.80	38.80	30.80	22.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	48.57	40.57	32.57	25.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	50.33	43.33	35.33	27.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	53.10	45.10	37.10	30.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	54.86	47.86	39.86	31.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	57.63	49.63	41.63	34.63	26.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	59.39	52.39	44.39	36.39	28.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	62.16	54.16	46.16	39.16	31.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	63.92	56.92	48.92	40.92	33.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	66.69	58.69	50.69	43.69	35.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	68.45	61.45	53.45	45.45	38.45	30.45	29.45	29.45	29.45	29.45	29.45
390	400	71.22	63.22	55.22	48.22	40.22	32.22	30.22	30.22	30.22	30.22	30.22
400	410	72.98	65.98	57.98	49.98	42.98	34.98	30.98	30.98	30.98	30.98	30.98
410	420	75.75	67.75	59.75	52.75	44.75	36.75	31.75	31.75	31.75	31.75	31.75
420	430	77.51	70.51	62.51	54.51	47.51	39.51	32.51	32.51	32.51	32.51	32.51
430	440	80.28	72.28	64.28	57.28	49.28	41.28	34.28	33.28	33.28	33.28	33.28
440	450	82.04	75.04	67.04	59.04	52.04	44.04	36.04	34.04	34.04	34.04	34.04
450	460	84.81	76.81	68.81	61.81	53.81	45.81	38.81	34.81	34.81	34.81	34.81
460	470	86.57	79.57	71.57	63.57	56.57	48.57	40.57	35.57	35.57	35.57	35.57
470	480	89.34	81.34	73.34	66.34	58.34	50.34	43.34	38.34	36.34	36.34	36.34
480	490	91.10	84.10	76.10	68.10	61.10	53.10	45.10	38.10	37.10	37.10	37.10
490	500	93.87	85.87	77.87	70.87	62.87	54.87	47.87	39.87	37.87	37.87	37.87
500	510	95.63	88.63	80.63	72.63	65.63	57.63	49.63	42.63	38.63	38.63	38.63
510	520	98.40	90.40	82.40	75.40	67.40	59.40	52.40	44.40	39.40	39.40	39.40
520	530	100.16	93.16	85.16	77.16	70.16	62.16	54.16	47.16	40.16	40.16	40.16
530	540	102.93	94.93	88.93	79.93	71.93	63.93	56.93	48.93	40.93	40.93	40.93
540	550	104.69	97.69	89.69	81.69	74.69	66.69	58.69	51.69	43.69	41.69	41.69
550	560	107.46	99.46	91.46	84.46	76.46	68.46	61.46	53.46	45.46	42.46	42.46
560	570	109.22	102.22	94.22	86.22	79.22	71.22	63.22	56.22	48.22	43.22	43.22
570	580	111.99	103.99	95.99	88.99	80.99	72.99	65.99	57.99	49.99	43.99	43.99
580	590	113.75	106.75	98.75	90.75	83.75	75.75	67.75	60.75	52.75	44.75	44.75
590	600	116.52	108.52	100.52	93.52	85.52	77.52	70.52	62.52	54.52	47.52	45.52
600	610	118.28	111.28	103.28	95.28	88.28	80.28	72.28	65.28	57.28	49.28	46.28
610	620	121.05	113.05	105.05	98.05	90.05	82.05	75.05	67.05	59.05	52.05	47.05
620	630	122.81	115.81	107.81	99.81	92.81	84.81	76.81	69.81	61.81	53.81	47.81
630	640	125.58	117.58	109.58	102.58	94.58	86.58	79.58	71.58	63.58	56.58	48.58
640	650	127.34	120.34	112.34	104.34	97.34	89.34	81.34	74.34	66.34	58.34	51.34
650	660	130.11	122.11	114.11	107.11	99.11	91.11	84.11	76.11	68.11	61.11	53.11
660	670	131.87	124.87	116.87	109.87	101.87	93.87	85.87	78.87	70.87	62.87	55.87
670	680	134.64	126.64	118.64	111.64	103.64	95.64	88.64	80.64	72.64	65.64	57.64
680	690	136.40	129.40	121.40	113.40	106.40	98.40	90.40	83.40	75.40	67.40	60.40
690	700	139.17	131.17	123.17	116.17	108.17	100.17	93.17	85.17	77.17	70.17	62.17
700	710	140.93	133.93	125.93	117.93	110.93	102.93	94.93	87.93	79.93	71.93	64.93
710	720	143.70	135.70	127.70	120.70	112.70	104.70	97.70	89.70	81.70	74.70	66.70
720	730	145.46	138.46	130.46	122.46	115.46	107.46	99.46	92.46	84.46	76.46	69.46
730	740	148.23	140.23	132.23	125.23	117.23	109.23	102.23	94.23	86.23	79.23	71.23

(Continued on next page)

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid in 1997)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$740	\$750	\$149.99	\$142.99	\$134.99	\$126.99	\$119.99	\$111.99	\$103.99	\$96.99	\$88.99	\$80.99	\$73.99
750	760	152.76	144.76	136.76	129.76	121.76	113.76	106.76	98.76	90.76	83.76	75.76
760	770	154.52	147.52	139.52	131.52	124.52	116.52	108.52	101.52	93.52	85.52	78.52
770	780	157.29	149.29	141.29	134.29	126.29	118.29	111.29	103.29	95.29	88.29	80.29
780	790	159.05	152.05	144.05	136.05	129.05	121.05	113.05	106.05	98.05	90.05	83.05
790	800	161.82	153.82	145.82	138.82	130.82	122.82	115.82	107.82	99.82	92.82	84.82
800	810	163.58	156.58	148.58	140.58	133.58	125.58	117.58	110.58	102.58	94.58	87.58
810	820	166.35	158.35	150.35	143.35	135.35	127.35	120.35	112.35	104.35	97.35	89.35
820	830	168.11	161.11	153.11	145.11	138.11	130.11	122.11	115.11	107.11	99.11	92.11
830	840	170.88	162.88	154.88	147.88	139.88	131.88	124.88	116.88	108.88	101.88	93.88
840	850	172.64	165.64	157.64	149.64	142.64	134.64	126.64	119.64	111.64	103.64	96.64
850	860	175.41	167.41	159.41	152.41	144.41	136.41	129.41	121.41	113.41	106.41	98.41
860	870	177.17	170.17	162.17	154.17	147.17	139.17	131.17	124.17	116.17	108.17	101.17
870	880	179.94	171.94	163.94	156.94	148.94	140.94	133.94	125.94	117.94	110.94	102.94
880	890	183.70	174.70	166.70	158.70	151.70	143.70	135.70	128.70	120.70	112.70	105.70
890	900	186.47	176.47	168.47	161.47	153.47	145.47	138.47	130.47	122.47	115.47	107.47
900	910	190.23	179.23	171.23	163.23	156.23	148.23	140.23	133.23	125.23	117.23	110.23
910	920	194.00	181.00	173.00	166.00	158.00	150.00	143.00	135.00	127.00	120.00	112.00
920	930	197.76	183.76	175.76	167.76	160.76	152.76	144.76	137.76	129.76	121.76	114.76
930	940	201.53	186.53	177.53	170.53	162.53	154.53	147.53	139.53	131.53	124.53	116.53
940	950	204.29	190.29	180.29	172.29	165.29	157.29	149.29	142.29	134.29	126.29	119.29
950	960	208.06	194.06	182.06	175.06	167.06	159.06	152.06	144.06	136.06	128.06	121.06
960	970	211.82	197.82	184.82	176.82	169.82	161.82	153.82	146.82	138.82	130.82	123.82
970	980	215.59	201.59	186.59	179.59	171.59	163.59	156.59	148.59	140.59	133.59	125.59
980	990	219.35	204.35	190.35	181.35	174.35	166.35	158.35	151.35	143.35	135.35	128.35
990	1,000	222.12	208.12	194.12	184.12	176.12	168.12	161.12	153.12	145.12	138.12	130.12
1,000	1,010	225.88	211.88	197.88	185.88	178.88	170.88	162.88	155.88	147.88	139.88	132.88
1,010	1,020	229.65	215.65	200.65	188.65	180.65	172.65	165.65	157.65	149.65	142.65	134.65
1,020	1,030	233.41	219.41	204.41	190.41	183.41	175.41	167.41	160.41	152.41	144.41	137.41
1,030	1,040	237.18	222.18	208.18	194.18	185.18	177.18	170.18	162.18	154.18	147.18	139.18
1,040	1,050	239.94	225.94	211.94	197.94	187.94	179.94	171.94	164.94	156.94	148.94	141.94
1,050	1,060	243.71	229.71	215.71	200.71	189.71	181.71	174.71	166.71	158.71	151.71	143.71
1,060	1,070	247.47	233.47	218.47	204.47	192.47	184.47	176.47	169.47	161.47	153.47	146.47
1,070	1,080	251.24	237.24	222.24	208.24	194.24	186.24	179.24	171.24	163.24	156.24	148.24
1,080	1,090	255.00	240.00	226.00	212.00	197.00	189.00	181.00	174.00	166.00	158.00	151.00
1,090	1,100	257.77	243.77	229.77	215.77	200.77	190.77	183.77	175.77	167.77	160.77	152.77
1,100	1,110	261.53	247.53	233.53	218.53	204.53	193.53	185.53	178.53	170.53	162.53	155.53
1,110	1,120	265.30	251.30	236.30	222.30	208.30	195.30	188.30	180.30	172.30	165.30	157.30
1,120	1,130	269.06	255.06	240.06	226.06	212.06	198.06	190.06	183.06	175.06	167.06	160.06
1,130	1,140	272.83	257.83	243.83	229.83	214.83	200.83	192.83	184.83	176.83	169.83	161.83
1,140	1,150	275.59	261.59	247.59	233.59	218.59	204.59	194.59	187.59	179.59	171.59	164.59
1,150	1,160	279.36	265.36	251.36	236.36	222.36	208.36	197.36	189.36	181.36	174.36	166.36
1,160	1,170	283.12	269.12	254.12	240.12	226.12	212.12	199.12	192.12	184.12	176.12	169.12
1,170	1,180	286.89	272.89	257.89	243.89	229.89	214.89	201.89	193.89	185.89	178.89	170.89
1,180	1,190	290.65	275.65	261.65	247.65	232.65	218.65	204.65	196.65	188.65	180.65	173.65
1,190	1,200	293.42	279.42	265.42	251.42	236.42	222.42	208.42	198.42	190.42	183.42	175.42
1,200	1,210	297.18	283.18	269.18	254.18	240.18	226.18	212.18	201.18	193.18	185.18	178.18
1,210	1,220	300.95	286.95	271.95	257.95	243.95	229.95	214.95	202.95	194.95	187.95	179.95
1,220	1,230	304.71	290.71	275.71	261.71	247.71	232.71	218.71	205.71	197.71	189.71	182.71
1,230	1,240	308.48	293.48	279.48	265.48	250.48	236.48	222.48	208.48	199.48	192.48	184.48
1,240	1,250	311.24	297.24	283.24	269.24	254.24	240.24	226.24	211.24	202.24	194.24	187.24
1,250	1,260	315.01	301.01	287.01	272.01	258.01	244.01	230.01	215.01	204.01	197.01	189.01
1,260	1,270	318.77	304.77	289.77	275.77	261.77	247.77	232.77	218.77	206.77	198.77	191.77
1,270	1,280	322.54	308.54	293.54	279.54	265.54	250.54	236.54	222.54	208.54	201.54	193.54
1,280	1,290	326.30	311.30	297.30	283.30	268.30	254.30	240.30	226.30	211.30	203.30	196.30
1,290	1,300	329.07	315.07	301.07	287.07	272.07	258.07	244.07	229.07	215.07	206.07	198.07
1,300	1,310	332.83	318.83	304.83	289.83	275.83	261.83	247.83	232.83	218.83	207.83	200.83
1,310	1,320	336.60	322.60	307.60	293.60	279.60	265.60	250.60	236.60	222.60	210.60	202.60
1,320	1,330	340.36	326.36	311.36	297.36	283.36	268.36	254.36	240.36	226.36	212.36	205.36
1,330	1,340	344.13	329.13	315.13	301.13	286.13	272.13	258.13	244.13	229.13	215.13	207.13
1,340	1,350	346.89	332.89	318.89	304.89	289.89	275.89	261.89	246.89	232.89	218.89	209.89
1,350	1,360	350.66	336.66	322.66	307.66	293.66	279.66	265.66	250.66	236.66	222.66	211.66
1,360	1,370	354.42	340.42	325.42	311.42	297.42	283.42	268.42	254.42	240.42	226.42	214.42
1,370	1,380	358.19	344.19	329.19	315.19	301.19	286.19	272.19	258.19	244.19	229.19	216.19
1,380	1,390	361.95	346.95	332.95	318.95	303.95	289.95	275.95	261.95	246.95	232.95	218.95

\$1,390 and over

Do not use this table. See page 37 for instructions.

SINGLE Persons—BIWEEKLY Payroll Period
 (For Wages Paid in 1997)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$0	\$105	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
105	110	\$9.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22	\$8.22
110	115	10.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61	8.61
115	120	10.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99	8.99
120	125	12.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	130	13.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	15.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	15.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	16.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	18.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	19.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	20.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	21.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	22.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	24.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	24.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	25.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	27.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	28.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	29.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	205	30.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49
205	210	31.87	16.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87
210	215	33.26	17.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26
215	220	33.64	18.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64
220	225	35.02	20.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02
225	230	35.40	21.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
230	235	37.79	21.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79
235	240	38.17	23.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17
240	245	39.55	24.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55
245	250	40.93	25.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93
250	260	42.51	27.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	44.27	29.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	47.04	32.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	48.80	33.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	51.57	36.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	53.33	38.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	56.10	41.10	25.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	57.86	42.86	27.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	60.63	45.63	29.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	62.39	47.39	32.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	65.16	50.16	34.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	66.92	51.92	36.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	69.69	54.69	38.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	71.45	56.45	41.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	74.22	59.22	43.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	75.98	60.98	45.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	78.75	63.75	47.75	32.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	80.51	65.51	50.51	35.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	83.28	68.28	52.28	37.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	85.04	70.04	55.04	40.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	87.81	72.81	56.81	41.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	89.57	74.57	59.57	44.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	92.34	77.34	61.34	46.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	94.10	79.10	64.10	49.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	96.87	81.87	65.87	50.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	100.02	85.02	70.02	54.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	104.55	89.55	74.55	58.55	43.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	109.08	94.08	79.08	63.08	48.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	113.61	98.61	83.61	67.61	52.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	118.14	103.14	88.14	72.14	57.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	122.67	107.67	92.67	76.67	61.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	127.20	112.20	97.20	81.20	66.20	51.20	48.20	48.20	48.20	48.20	48.20
640	660	131.73	116.73	101.73	85.73	70.73	55.73	49.73	49.73	49.73	49.73	49.73
660	680	136.26	121.26	106.26	90.26	75.26	60.26	51.26	51.26	51.26	51.26	51.26
680	700	140.79	125.79	110.79	94.79	79.79	64.79	52.79	52.79	52.79	52.79	52.79
700	720	145.32	130.32	115.32	99.32	84.32	69.32	54.32	54.32	54.32	54.32	54.32
720	740	149.85	134.85	119.85	103.85	88.85	73.85	57.85	55.85	55.85	55.85	55.85
740	760	154.38	139.38	124.38	108.38	93.38	78.38	62.38	57.38	57.38	57.38	57.38
760	780	158.91	143.91	128.91	112.91	97.91	82.91	66.91	58.91	58.91	58.91	58.91
780	800	163.44	148.44	133.44	117.44	102.44	87.44	71.44	60.44	60.44	60.44	60.44

(Continued on next page)

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid in 1997)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$800	\$820	\$167.97	\$152.97	\$137.97	\$121.97	\$106.97	\$91.97	\$75.97	\$61.97	\$61.97	\$61.97	\$61.97
820	840	172.50	157.50	142.50	126.50	111.50	96.50	80.50	65.50	63.50	63.50	63.50
840	860	177.03	162.03	147.03	131.03	116.03	101.03	85.03	70.03	65.03	65.03	65.03
860	880	181.56	166.56	151.56	135.56	120.56	105.56	89.56	74.56	66.56	66.56	66.56
880	900	186.09	171.09	156.09	140.09	125.09	110.09	94.09	79.09	68.09	68.09	68.09
900	920	190.62	175.62	160.62	144.62	129.62	114.62	98.62	83.62	69.62	69.62	69.62
920	940	195.15	180.15	165.15	149.15	134.15	119.15	103.15	88.15	73.15	71.15	71.15
940	960	199.68	184.68	169.68	153.68	138.68	123.68	107.68	92.68	77.68	72.68	72.68
960	980	204.21	189.21	174.21	158.21	143.21	128.21	112.21	97.21	82.21	74.21	74.21
980	1,000	208.74	193.74	178.74	162.74	147.74	132.74	116.74	101.74	86.74	75.74	75.74
1,000	1,020	214.27	198.27	183.27	167.27	152.27	137.27	121.27	106.27	91.27	77.27	77.27
1,020	1,040	220.80	202.80	187.80	171.80	156.80	141.80	125.80	110.80	95.80	80.80	78.80
1,040	1,060	228.33	207.33	192.33	176.33	161.33	146.33	130.33	115.33	100.33	85.33	80.33
1,060	1,080	235.86	211.86	196.86	180.86	165.86	150.86	134.86	119.86	104.86	89.86	81.86
1,080	1,100	242.39	216.39	201.39	185.39	170.39	155.39	139.39	124.39	109.39	94.39	83.39
1,100	1,120	249.92	220.92	205.92	189.92	174.92	159.92	143.92	128.92	113.92	98.92	84.92
1,120	1,140	256.45	228.45	210.45	194.45	179.45	164.45	148.45	133.45	118.45	103.45	87.45
1,140	1,160	263.98	234.98	214.98	198.98	183.98	168.98	152.98	137.98	122.98	107.98	91.98
1,160	1,180	271.51	242.51	219.51	203.51	188.51	173.51	157.51	142.51	127.51	112.51	96.51
1,180	1,200	278.04	250.04	224.04	208.04	193.04	178.04	162.04	147.04	132.04	117.04	101.04
1,200	1,220	285.57	256.57	228.57	212.57	197.57	182.57	166.57	151.57	136.57	121.57	105.57
1,220	1,240	292.10	264.10	235.10	217.10	202.10	187.10	171.10	156.10	141.10	126.10	110.10
1,240	1,260	299.63	270.63	242.63	221.63	206.63	191.63	175.63	160.63	145.63	130.63	114.63
1,260	1,280	307.16	278.16	249.16	226.16	211.16	196.16	180.16	165.16	150.16	135.16	119.16
1,280	1,300	313.69	285.69	256.69	230.69	215.69	200.69	184.69	169.69	154.69	139.69	123.69
1,300	1,320	321.22	292.22	264.22	235.22	220.22	205.22	189.22	174.22	159.22	144.22	128.22
1,320	1,340	327.75	299.75	270.75	242.75	224.75	209.75	193.75	178.75	163.75	148.75	132.75
1,340	1,360	335.28	306.28	278.28	249.28	229.28	214.28	198.28	183.28	168.28	153.28	137.28
1,360	1,380	342.81	313.81	284.81	256.81	233.81	218.81	202.81	187.81	172.81	157.81	141.81
1,380	1,400	349.34	321.34	292.34	264.34	238.34	223.34	207.34	192.34	177.34	162.34	146.34
1,400	1,420	356.87	327.87	299.87	270.87	242.87	227.87	211.87	196.87	181.87	166.87	150.87
1,420	1,440	363.40	335.40	306.40	278.40	249.40	232.40	216.40	201.40	186.40	171.40	155.40
1,440	1,460	370.93	341.93	313.93	284.93	256.93	236.93	220.93	205.93	190.93	175.93	159.93
1,460	1,480	378.46	349.46	320.46	292.46	263.46	241.46	225.46	210.46	195.46	180.46	164.46
1,480	1,500	384.99	356.99	327.99	299.99	270.99	245.99	229.99	214.99	199.99	184.99	168.99
1,500	1,520	392.52	363.52	335.52	306.52	278.52	250.52	234.52	219.52	204.52	189.52	173.52
1,520	1,540	399.05	371.05	342.05	314.05	285.05	257.05	239.05	224.05	209.05	194.05	178.05
1,540	1,560	406.58	377.58	349.58	320.58	292.58	263.58	243.58	228.58	213.58	198.58	182.58
1,560	1,580	414.11	385.11	356.11	328.11	299.11	271.11	248.11	233.11	218.11	203.11	187.11
1,580	1,600	420.64	392.64	363.64	335.64	306.64	277.64	252.64	237.64	222.64	207.64	191.64
1,600	1,620	428.17	399.17	371.17	342.17	314.17	285.17	257.17	242.17	227.17	212.17	196.17
1,620	1,640	434.70	406.70	377.70	349.70	320.70	292.70	263.70	246.70	231.70	216.70	200.70
1,640	1,660	442.23	413.23	385.23	356.23	328.23	299.23	271.23	251.23	236.23	221.23	205.23
1,660	1,680	449.76	420.76	391.76	363.76	334.76	306.76	277.76	255.76	240.76	225.76	209.76
1,680	1,700	456.29	428.29	399.29	371.29	342.29	313.29	285.29	260.29	245.29	230.29	214.29
1,700	1,720	463.82	434.82	406.82	377.82	349.82	320.82	292.82	264.82	249.82	234.82	218.82
1,720	1,740	470.35	442.35	413.35	385.35	356.35	328.35	299.35	271.35	254.35	239.35	223.35
1,740	1,760	477.88	448.88	420.88	391.88	363.88	334.88	306.88	277.88	258.88	243.88	227.88
1,760	1,780	485.41	456.41	427.41	399.41	370.41	342.41	313.41	285.41	263.41	248.41	232.41
1,780	1,800	491.94	463.94	434.94	406.94	377.94	348.94	320.94	291.94	267.94	252.94	236.94
1,800	1,820	499.47	470.47	442.47	413.47	385.47	356.47	328.47	299.47	272.47	257.47	241.47
1,820	1,840	506.00	478.00	449.00	421.00	392.00	364.00	335.00	307.00	278.00	262.00	246.00
1,840	1,860	513.53	484.53	456.53	427.53	399.53	370.53	342.53	313.53	285.53	266.53	250.53
1,860	1,880	521.06	492.06	463.06	435.06	406.06	378.06	349.06	321.06	292.06	271.06	255.06
1,880	1,900	527.59	499.59	470.59	442.59	413.59	384.59	356.59	327.59	299.59	275.59	259.59
1,900	1,920	535.12	506.12	478.12	449.12	421.12	392.12	364.12	335.12	306.12	280.12	264.12
1,920	1,940	541.65	513.65	484.65	456.65	427.65	399.65	370.65	342.65	313.65	285.65	268.65
1,940	1,960	549.18	520.18	492.18	463.18	435.18	406.18	378.18	349.18	321.18	292.18	273.18
1,960	1,980	556.71	527.71	498.71	470.71	441.71	413.71	384.71	356.71	327.71	299.71	277.71
1,980	2,000	563.24	535.24	506.24	478.24	449.24	420.24	392.24	363.24	335.24	306.24	282.24
2,000	2,020	570.77	541.77	513.77	484.77	456.77	427.77	399.77	370.77	341.77	313.77	286.77
2,020	2,040	577.30	549.30	520.30	492.30	463.30	435.30	406.30	378.30	349.30	321.30	292.30
2,040	2,060	584.83	555.83	527.83	498.83	470.83	441.83	413.83	384.83	356.83	327.83	299.83
2,060	2,080	592.36	563.36	534.36	506.36	477.36	449.36	420.36	392.36	363.36	335.36	306.36
2,080	2,100	598.89	570.89	541.89	513.89	484.89	455.89	427.89	398.89	370.89	341.89	313.89

\$2,100 and over

Do not use this table. See page 37 for instructions.

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid in 1997)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$0	\$250	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
250	260	\$20.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51	\$19.51
260	270	23.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	25.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	27.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	29.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	32.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	34.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	36.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	38.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	41.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	43.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	45.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	47.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	50.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	52.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	54.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	56.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	59.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	61.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	64.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	65.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	68.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	70.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	73.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	74.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	78.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	82.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	87.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	91.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	96.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	100.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	105.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	109.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	114.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	118.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	123.32	54.32	54.32	54.32	54.32	54.32	54.32	54.32	54.32	54.32	54.32
720	740	127.85	55.85	55.85	55.85	55.85	55.85	55.85	55.85	55.85	55.85	55.85
740	760	132.38	57.38	57.38	57.38	57.38	57.38	57.38	57.38	57.38	57.38	57.38
760	780	136.91	58.91	58.91	58.91	58.91	58.91	58.91	58.91	58.91	58.91	58.91
780	800	141.44	60.44	60.44	60.44	60.44	60.44	60.44	60.44	60.44	60.44	60.44
800	820	145.97	61.97	61.97	61.97	61.97	61.97	61.97	61.97	61.97	61.97	61.97
820	840	150.50	63.50	63.50	63.50	63.50	63.50	63.50	63.50	63.50	63.50	63.50
840	860	155.03	65.03	65.03	65.03	65.03	65.03	65.03	65.03	65.03	65.03	65.03
860	880	159.56	66.56	66.56	66.56	66.56	66.56	66.56	66.56	66.56	66.56	66.56
880	900	164.09	68.09	68.09	68.09	68.09	68.09	68.09	68.09	68.09	68.09	68.09
900	920	168.62	69.62	69.62	69.62	69.62	69.62	69.62	69.62	69.62	69.62	69.62
920	940	173.15	71.15	71.15	71.15	71.15	71.15	71.15	71.15	71.15	71.15	71.15
940	960	177.68	72.68	72.68	72.68	72.68	72.68	72.68	72.68	72.68	72.68	72.68
960	980	182.21	74.21	74.21	74.21	74.21	74.21	74.21	74.21	74.21	74.21	74.21
980	1,000	186.74	75.74	75.74	75.74	75.74	75.74	75.74	75.74	75.74	75.74	75.74
1,000	1,020	191.27	77.27	77.27	77.27	77.27	77.27	77.27	77.27	77.27	77.27	77.27
1,020	1,040	195.80	78.80	78.80	78.80	78.80	78.80	78.80	78.80	78.80	78.80	78.80
1,040	1,060	200.33	80.33	80.33	80.33	80.33	80.33	80.33	80.33	80.33	80.33	80.33
1,060	1,080	204.86	81.86	81.86	81.86	81.86	81.86	81.86	81.86	81.86	81.86	81.86
1,080	1,100	209.39	83.39	83.39	83.39	83.39	83.39	83.39	83.39	83.39	83.39	83.39
1,100	1,120	213.92	84.92	84.92	84.92	84.92	84.92	84.92	84.92	84.92	84.92	84.92
1,120	1,140	218.45	86.45	86.45	86.45	86.45	86.45	86.45	86.45	86.45	86.45	86.45
1,140	1,160	222.98	87.98	87.98	87.98	87.98	87.98	87.98	87.98	87.98	87.98	87.98
1,160	1,180	227.51	89.51	89.51	89.51	89.51	89.51	89.51	89.51	89.51	89.51	89.51
1,180	1,200	232.04	91.04	91.04	91.04	91.04	91.04	91.04	91.04	91.04	91.04	91.04
1,200	1,220	236.57	92.57	92.57	92.57	92.57	92.57	92.57	92.57	92.57	92.57	92.57
1,220	1,240	241.10	94.10	94.10	94.10	94.10	94.10	94.10	94.10	94.10	94.10	94.10
1,240	1,260	245.63	95.63	95.63	95.63	95.63	95.63	95.63	95.63	95.63	95.63	95.63
1,260	1,280	250.16	97.16	97.16	97.16	97.16	97.16	97.16	97.16	97.16	97.16	97.16
1,280	1,300	254.69	98.69	98.69	98.69	98.69	98.69	98.69	98.69	98.69	98.69	98.69
1,300	1,320	259.22	100.22	100.22	100.22	100.22	100.22	100.22	100.22	100.22	100.22	100.22
1,320	1,340	263.75	101.75	101.75	101.75	101.75	101.75	101.75	101.75	101.75	101.75	101.75
1,340	1,360	268.28	103.28	103.28	103.28	103.28	103.28	103.28	103.28	103.28	103.28	103.28
1,360	1,380	272.81	104.81	104.81	104.81	104.81	104.81	104.81	104.81	104.81	104.81	104.81

(Continued on next page)

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid in 1997)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$1,380	\$1,400	\$277.34	\$262.34	\$247.34	\$231.34	\$216.34	\$201.34	\$186.34	\$170.34	\$155.34	\$140.34	\$124.34
1,400	1,420	281.87	266.87	251.87	235.87	220.87	205.87	190.87	174.87	159.87	144.87	128.87
1,420	1,440	286.40	271.40	256.40	240.40	225.40	210.40	195.40	179.40	164.40	149.40	133.40
1,440	1,460	290.93	275.93	260.93	244.93	229.93	214.93	199.93	183.93	168.93	153.93	137.93
1,460	1,480	295.46	280.46	265.46	249.46	234.46	219.46	204.46	188.46	173.46	158.46	142.46
1,480	1,500	299.99	284.99	269.99	253.99	238.99	223.99	208.99	192.99	177.99	162.99	146.99
1,500	1,520	304.52	289.52	274.52	258.52	243.52	228.52	213.52	197.52	182.52	167.52	151.52
1,520	1,540	309.05	294.05	279.05	263.05	248.05	233.05	218.05	202.05	187.05	172.05	156.05
1,540	1,560	313.58	298.58	283.58	267.58	252.58	237.58	222.58	206.58	191.58	176.58	160.58
1,560	1,580	318.11	303.11	288.11	272.11	257.11	242.11	227.11	211.11	196.11	181.11	165.11
1,580	1,600	322.64	307.64	292.64	276.64	261.64	246.64	231.64	215.64	200.64	185.64	169.64
1,600	1,620	327.17	312.17	297.17	281.17	266.17	251.17	236.17	220.17	205.17	190.17	174.17
1,620	1,640	331.70	316.70	301.70	285.70	270.70	255.70	240.70	224.70	209.70	194.70	178.70
1,640	1,660	336.23	321.23	306.23	290.23	275.23	260.23	245.23	229.23	214.23	199.23	183.23
1,660	1,680	340.76	325.76	310.76	294.76	279.76	264.76	249.76	233.76	218.76	203.76	187.76
1,680	1,700	345.29	330.29	315.29	299.29	284.29	269.29	254.29	238.29	223.29	208.29	192.29
1,700	1,720	349.82	334.82	319.82	303.82	288.82	273.82	258.82	242.82	227.82	212.82	196.82
1,720	1,740	354.35	339.35	324.35	308.35	293.35	278.35	263.35	247.35	232.35	217.35	201.35
1,740	1,760	359.88	343.88	328.88	312.88	297.88	282.88	267.88	251.88	236.88	221.88	205.88
1,760	1,780	364.41	348.41	333.41	317.41	302.41	287.41	272.41	256.41	241.41	226.41	210.41
1,780	1,800	373.94	352.94	337.94	321.94	306.94	291.94	276.94	260.94	245.94	230.94	214.94
1,800	1,820	380.47	357.47	342.47	326.47	311.47	296.47	281.47	265.47	250.47	235.47	219.47
1,820	1,840	388.00	362.00	347.00	331.00	316.00	301.00	286.00	270.00	255.00	240.00	224.00
1,840	1,860	395.53	366.53	351.53	335.53	320.53	305.53	290.53	274.53	259.53	244.53	228.53
1,860	1,880	402.06	374.06	356.06	340.06	325.06	310.06	295.06	279.06	264.06	249.06	233.06
1,880	1,900	409.59	380.59	360.59	344.59	329.59	314.59	299.59	283.59	268.59	253.59	237.59
1,900	1,920	416.12	388.12	365.12	349.12	334.12	319.12	304.12	288.12	273.12	258.12	242.12
1,920	1,940	423.65	394.65	369.65	353.65	338.65	323.65	308.65	292.65	277.65	262.65	246.65
1,940	1,960	431.18	402.18	374.18	358.18	343.18	328.18	313.18	297.18	282.18	267.18	251.18
1,960	1,980	437.71	409.71	380.71	362.71	347.71	332.71	317.71	301.71	286.71	271.71	255.71
1,980	2,000	445.24	415.24	388.24	367.24	352.24	337.24	322.24	306.24	291.24	276.24	260.24
2,000	2,020	451.77	423.77	394.77	371.77	356.77	341.77	326.77	310.77	295.77	280.77	264.77
2,020	2,040	459.30	430.30	402.30	376.30	361.30	346.30	331.30	315.30	300.30	285.30	269.30
2,040	2,060	466.83	437.83	408.83	380.83	365.83	350.83	335.83	319.83	304.83	289.83	273.83
2,060	2,080	473.36	445.36	416.36	388.36	373.36	358.36	343.36	327.36	312.36	297.36	281.36
2,080	2,100	480.89	451.89	423.89	394.89	374.89	359.89	344.89	328.89	313.89	298.89	282.89
2,100	2,120	487.42	459.42	430.42	402.42	379.42	364.42	349.42	333.42	318.42	303.42	287.42
2,120	2,140	494.95	465.95	437.95	408.95	383.95	368.95	353.95	337.95	322.95	307.95	291.95
2,140	2,160	502.48	473.48	444.48	416.48	388.48	373.48	358.48	342.48	327.48	312.48	296.48
2,160	2,180	509.01	481.01	452.01	424.01	395.01	378.01	363.01	347.01	332.01	317.01	301.01
2,180	2,200	516.54	487.54	459.54	430.54	402.54	382.54	367.54	351.54	336.54	321.54	305.54
2,200	2,220	523.07	495.07	466.07	438.07	409.07	387.07	372.07	356.07	341.07	326.07	310.07
2,220	2,240	530.60	501.60	473.60	444.60	416.60	391.60	376.60	360.60	345.60	330.60	314.60
2,240	2,260	538.13	509.13	480.13	452.13	423.13	396.13	381.13	365.13	350.13	335.13	319.13
2,260	2,280	544.66	516.66	487.66	459.66	430.66	401.66	385.66	369.66	354.66	339.66	323.66
2,280	2,300	552.19	523.19	495.19	466.19	438.19	409.19	390.19	374.19	359.19	344.19	328.19
2,300	2,320	558.72	530.72	501.72	473.72	444.72	416.72	394.72	378.72	363.72	348.72	332.72
2,320	2,340	566.25	537.25	509.25	480.25	452.25	423.25	399.25	383.25	368.25	353.25	337.25
2,340	2,360	573.78	544.78	515.78	487.78	458.78	430.78	403.78	387.78	372.78	357.78	341.78
2,360	2,380	580.31	552.31	523.31	495.31	466.31	437.31	409.31	392.31	377.31	362.31	346.31
2,380	2,400	587.84	558.84	530.84	501.84	473.84	444.84	416.84	396.84	381.84	366.84	350.84
2,400	2,420	594.37	566.37	537.37	509.37	480.37	452.37	423.37	401.37	386.37	371.37	355.37
2,420	2,440	601.90	572.90	544.90	515.90	487.90	458.90	430.90	405.90	390.90	375.90	359.90
2,440	2,460	609.43	580.43	551.43	523.43	494.43	466.43	437.43	410.43	395.43	380.43	364.43
2,460	2,480	615.96	587.96	558.96	530.96	501.96	472.96	444.96	415.96	399.96	384.96	368.96
2,480	2,500	623.49	594.49	566.49	537.49	509.49	480.49	452.49	423.49	404.49	389.49	373.49
2,500	2,520	630.02	602.02	573.02	545.02	516.02	488.02	459.02	431.02	409.02	394.02	378.02
2,520	2,540	637.55	608.55	580.55	551.55	523.55	494.55	466.55	437.55	413.55	398.55	382.55
2,540	2,560	645.08	616.08	587.08	559.08	530.08	502.08	473.08	445.08	418.08	403.08	387.08
2,560	2,580	651.61	623.61	594.61	566.61	537.61	508.61	480.61	451.61	423.61	407.61	391.61
2,580	2,600	659.14	630.14	602.14	573.14	545.14	516.14	488.14	459.14	430.14	412.14	396.14
2,600	2,620	665.67	637.67	608.67	580.67	551.67	523.67	494.67	466.67	437.67	416.67	400.67
2,620	2,640	673.20	644.20	616.20	587.20	559.20	530.20	502.20	473.20	445.20	421.20	405.20
2,640	2,660	680.73	651.73	622.73	594.73	565.73	537.73	508.73	480.73	451.73	425.73	409.73
2,660	2,680	687.26	659.26	630.26	602.26	573.26	544.26	516.26	487.26	459.26	430.26	414.26

\$2,680 and over

Do not use this table. See page 37 for instructions.

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 1997)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$0	\$115	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
115	120	\$9.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99	\$8.99
120	125	11.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37	9.37
125	130	12.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75	9.75
130	135	13.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14	10.14
135	140	14.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52	10.52
140	145	15.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90	10.90
145	150	17.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28	11.28
150	155	17.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67	11.67
155	160	19.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05	12.05
160	165	20.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43	12.43
165	170	21.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81	12.81
170	175	22.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20	13.20
175	180	23.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58	13.58
180	185	24.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96	13.96
185	190	26.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34	14.34
190	195	26.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73	14.73
195	200	28.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11	15.11
200	205	29.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49	15.49
205	210	30.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87	15.87
210	215	31.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26	16.26
215	220	32.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64	16.64
220	225	34.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02	17.02
225	230	35.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40	17.40
230	235	35.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79	17.79
235	240	37.17	21.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17	18.17
240	245	38.55	21.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55	18.55
245	250	39.93	22.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93	18.93
250	260	41.51	24.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	43.27	27.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	46.04	29.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	47.80	31.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	50.57	33.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	52.33	36.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	55.10	38.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	56.86	40.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	59.63	42.63	26.63	26.63	26.63	26.63	26.63	26.63	26.63	26.63	26.63
340	350	61.39	45.39	28.39	28.39	28.39	28.39	28.39	28.39	28.39	28.39	28.39
350	360	64.16	47.16	31.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	65.92	49.92	32.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	68.69	51.69	35.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	70.45	54.45	37.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	73.22	56.22	40.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	74.98	58.98	41.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	77.75	60.75	44.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	79.51	63.51	48.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	82.28	65.28	49.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	84.04	68.04	51.04	35.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	86.81	69.81	53.81	36.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	88.57	72.57	55.57	38.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	91.34	74.34	58.34	41.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	93.10	77.10	60.10	44.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	95.87	78.87	62.87	45.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	99.02	82.02	66.02	49.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	103.55	86.55	70.55	53.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	580	108.08	91.08	75.08	58.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	112.61	95.61	79.61	62.61	46.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	117.14	100.14	84.14	67.14	51.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	121.67	104.67	88.67	71.67	55.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	126.20	109.20	93.20	76.20	60.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	130.73	113.73	97.73	80.73	64.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	135.26	118.26	102.26	85.26	69.26	52.26	51.26	51.26	51.26	51.26	51.26
680	700	139.79	122.79	106.79	89.79	73.79	56.79	52.79	52.79	52.79	52.79	52.79
700	720	144.32	127.32	111.32	94.32	78.32	61.32	54.32	54.32	54.32	54.32	54.32
720	740	148.85	131.85	115.85	98.85	82.85	65.85	55.85	55.85	55.85	55.85	55.85
740	760	153.38	136.38	120.38	103.38	87.38	70.38	57.38	57.38	57.38	57.38	57.38
760	780	157.91	140.91	124.91	107.91	91.91	74.91	58.91	58.91	58.91	58.91	58.91
780	800	162.44	145.44	129.44	112.44	96.44	79.44	63.44	60.44	60.44	60.44	60.44
800	820	166.97	149.97	133.97	116.97	100.97	83.97	67.97	61.97	61.97	61.97	61.97
820	840	171.50	154.50	138.50	121.50	105.50	88.50	72.50	63.50	63.50	63.50	63.50

(Continued on next page)

SINGLE Persons—SEMIMONTHLY Payroll Period
 (For Wages Paid in 1997)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$840	\$880	\$176.03	\$159.03	\$143.03	\$126.03	\$110.03	\$93.03	\$77.03	\$65.03	\$65.03	\$65.03	\$65.03
880	880	180.56	163.56	147.56	130.56	114.56	97.56	81.56	66.56	66.56	66.56	66.56
890	900	185.09	168.09	152.09	135.09	119.09	102.09	86.09	69.09	68.09	68.09	68.09
900	920	189.62	172.62	156.62	139.62	123.62	106.62	90.62	73.62	69.62	69.62	69.62
920	940	194.15	177.15	161.15	144.15	128.15	111.15	95.15	78.15	71.15	71.15	71.15
940	960	198.68	181.68	165.68	148.68	132.68	115.68	99.68	82.68	72.68	72.68	72.68
960	980	203.21	186.21	170.21	153.21	137.21	120.21	104.21	87.21	74.21	74.21	74.21
980	1,000	207.74	190.74	174.74	157.74	141.74	124.74	108.74	91.74	75.74	75.74	75.74
1,000	1,020	212.27	195.27	179.27	162.27	146.27	129.27	113.27	96.27	79.27	77.27	77.27
1,020	1,040	216.80	199.80	183.80	166.80	150.80	133.80	117.80	100.80	83.80	78.80	78.80
1,040	1,060	221.33	204.33	188.33	171.33	155.33	138.33	122.33	105.33	88.33	80.33	80.33
1,060	1,080	225.86	208.86	192.86	175.86	159.86	142.86	126.86	109.86	92.86	81.86	81.86
1,080	1,100	230.39	213.39	197.39	180.39	164.39	147.39	131.39	114.39	97.39	83.39	83.39
1,100	1,120	234.92	217.92	201.92	184.92	168.92	151.92	135.92	118.92	101.92	85.92	84.92
1,120	1,140	239.45	222.45	206.45	189.45	173.45	156.45	140.45	123.45	106.45	90.45	86.45
1,140	1,160	243.98	226.98	210.98	193.98	177.98	160.98	144.98	127.98	110.98	94.98	87.98
1,160	1,180	248.51	231.51	215.51	198.51	182.51	165.51	149.51	132.51	115.51	99.51	89.51
1,180	1,200	253.04	236.04	220.04	203.04	187.04	170.04	154.04	137.04	120.04	104.04	91.04
1,200	1,220	257.57	240.57	224.57	207.57	191.57	174.57	158.57	141.57	124.57	108.57	92.57
1,220	1,240	262.10	245.10	229.10	212.10	196.10	179.10	163.10	146.10	129.10	113.10	95.10
1,240	1,260	266.63	249.63	233.63	216.63	200.63	183.63	167.63	150.63	133.63	117.63	100.63
1,260	1,280	271.16	254.16	238.16	221.16	205.16	188.16	172.16	155.16	138.16	122.16	105.16
1,280	1,300	275.69	258.69	242.69	225.69	209.69	192.69	176.69	159.69	142.69	126.69	109.69
1,300	1,320	280.22	263.22	247.22	230.22	214.22	197.22	181.22	164.22	147.22	131.22	114.22
1,320	1,340	284.75	267.75	251.75	234.75	218.75	201.75	185.75	168.75	151.75	135.75	118.75
1,340	1,360	289.28	272.28	256.28	239.28	223.28	206.28	190.28	173.28	156.28	140.28	123.28
1,360	1,380	293.81	276.81	260.81	243.81	227.81	210.81	194.81	177.81	160.81	144.81	127.81
1,380	1,400	298.34	281.34	265.34	248.34	232.34	215.34	199.34	182.34	165.34	149.34	132.34
1,400	1,420	302.87	285.87	269.87	252.87	236.87	219.87	203.87	186.87	169.87	153.87	136.87
1,420	1,440	307.40	290.40	273.40	256.40	240.40	224.40	208.40	191.40	174.40	158.40	141.40
1,440	1,460	311.93	294.93	277.93	260.93	244.93	228.93	212.93	195.93	178.93	162.93	145.93
1,460	1,480	316.46	299.46	281.46	264.46	248.46	232.46	216.46	200.46	183.46	167.46	150.46
1,480	1,500	320.99	303.99	285.99	268.99	252.99	236.99	220.99	204.99	187.99	171.99	154.99
1,500	1,520	325.52	308.52	290.52	273.52	257.52	241.52	225.52	209.52	192.52	176.52	159.52
1,520	1,540	330.05	313.05	295.05	278.05	262.05	246.05	230.05	214.05	197.05	181.05	164.05
1,540	1,560	334.58	317.58	299.58	282.58	266.58	250.58	234.58	218.58	201.58	185.58	168.58
1,560	1,580	339.11	322.11	304.11	287.11	271.11	255.11	239.11	223.11	206.11	190.11	173.11
1,580	1,600	343.64	326.64	308.64	291.64	275.64	259.64	243.64	227.64	210.64	194.64	177.64
1,600	1,620	348.17	331.17	313.17	296.17	280.17	264.17	248.17	232.17	215.17	199.17	182.17
1,620	1,640	352.70	335.70	317.70	300.70	284.70	268.70	252.70	236.70	219.70	203.70	186.70
1,640	1,660	357.23	340.23	322.23	305.23	289.23	273.23	257.23	241.23	224.23	208.23	191.23
1,660	1,680	361.76	344.76	326.76	309.76	293.76	277.76	261.76	245.76	228.76	212.76	195.76
1,680	1,700	366.29	349.29	331.29	314.29	298.29	282.29	266.29	250.29	233.29	217.29	200.29
1,700	1,720	370.82	353.82	335.82	318.82	302.82	286.82	270.82	254.82	237.82	221.82	204.82
1,720	1,740	375.35	358.35	340.35	323.35	307.35	291.35	275.35	259.35	242.35	226.35	209.35
1,740	1,760	379.88	362.88	344.88	327.88	311.88	295.88	279.88	263.88	246.88	230.88	213.88
1,760	1,780	384.41	367.41	349.41	332.41	316.41	300.41	284.41	268.41	251.41	235.41	218.41
1,780	1,800	388.94	371.94	353.94	336.94	320.94	304.94	288.94	272.94	255.94	239.94	222.94
1,800	1,820	393.47	376.47	358.47	341.47	325.47	309.47	293.47	277.47	260.47	244.47	227.47
1,820	1,840	398.00	381.00	363.00	346.00	330.00	314.00	298.00	282.00	265.00	249.00	232.00
1,840	1,860	402.53	385.53	367.53	350.53	334.53	318.53	302.53	286.53	269.53	253.53	236.53
1,860	1,880	407.06	390.06	372.06	355.06	339.06	323.06	307.06	291.06	274.06	258.06	241.06
1,880	1,900	411.59	394.59	376.59	359.59	343.59	327.59	311.59	295.59	278.59	262.59	245.59
1,900	1,920	416.12	399.12	381.12	364.12	348.12	332.12	316.12	300.12	283.12	267.12	250.12
1,920	1,940	420.65	403.65	385.65	368.65	352.65	336.65	320.65	304.65	287.65	271.65	254.65
1,940	1,960	425.18	408.18	390.18	373.18	357.18	341.18	325.18	309.18	291.18	275.18	258.18
1,960	1,980	429.71	412.71	394.71	377.71	361.71	345.71	329.71	313.71	295.71	279.71	262.71
1,980	2,000	434.24	417.24	399.24	382.24	366.24	350.24	334.24	318.24	300.24	284.24	267.24
2,000	2,020	438.77	421.77	403.77	386.77	370.77	354.77	338.77	322.77	304.77	288.77	271.77
2,020	2,040	443.30	426.30	408.30	391.30	375.30	359.30	343.30	327.30	310.30	293.30	275.30
2,040	2,060	447.83	430.83	412.83	395.83	379.83	363.83	347.83	331.83	313.83	297.83	280.83
2,060	2,080	452.36	435.36	417.36	400.36	384.36	368.36	352.36	336.36	318.36	302.36	285.36
2,080	2,100	456.89	439.89	421.89	404.89	388.89	372.89	356.89	340.89	322.89	306.89	289.89
2,100	2,120	461.42	444.42	426.42	409.42	393.42	377.42	361.42	345.42	327.42	311.42	294.42
2,120	2,140	465.95	448.95	430.95	413.95	397.95	381.95	365.95	349.95	331.95	315.95	298.95

\$2,120 and over

Do not use this table. See page 37 for instructions.

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 1997)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$0	\$270	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
270	280	\$22.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04	\$21.04
280	290	23.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	26.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	310	28.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33	23.33
310	320	31.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10	24.10
320	330	32.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86	24.86
330	340	35.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63	25.63
340	350	37.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39	26.39
350	360	40.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16	27.16
360	370	41.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92	27.92
370	380	44.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69	28.69
380	390	48.45	30.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45	29.45
390	400	49.22	32.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22	30.22
400	410	50.98	34.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98	30.98
410	420	53.75	36.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75	31.75
420	430	55.51	39.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51	32.51
430	440	58.28	41.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28	33.28
440	450	60.04	44.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04	34.04
450	460	62.81	45.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81	34.81
460	470	64.57	48.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57	35.57
470	480	67.34	50.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34	36.34
480	490	69.10	53.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10	37.10
490	500	71.87	54.87	38.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87	37.87
500	520	75.02	59.02	42.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	79.55	63.55	46.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	84.08	68.08	51.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	88.61	72.61	55.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	93.14	77.14	60.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	620	97.67	81.67	64.67	48.67	46.67	46.67	46.67	46.67	46.67	46.67	46.67
620	640	102.20	86.20	69.20	53.20	48.20	48.20	48.20	48.20	48.20	48.20	48.20
640	660	106.73	90.73	73.73	57.73	49.73	49.73	49.73	49.73	49.73	49.73	49.73
660	680	111.26	95.26	78.26	62.26	51.26	51.26	51.26	51.26	51.26	51.26	51.26
680	700	115.79	99.79	82.79	66.79	52.79	52.79	52.79	52.79	52.79	52.79	52.79
700	720	120.32	104.32	87.32	71.32	54.32	54.32	54.32	54.32	54.32	54.32	54.32
720	740	124.85	108.85	91.85	75.85	58.85	55.85	55.85	55.85	55.85	55.85	55.85
740	760	129.38	113.38	96.38	80.38	63.38	57.38	57.38	57.38	57.38	57.38	57.38
760	780	133.91	117.91	100.91	84.91	67.91	58.91	58.91	58.91	58.91	58.91	58.91
780	800	138.44	122.44	105.44	89.44	72.44	60.44	60.44	60.44	60.44	60.44	60.44
800	820	142.97	126.97	109.97	93.97	76.97	61.97	61.97	61.97	61.97	61.97	61.97
820	840	147.50	131.50	114.50	98.50	81.50	64.50	63.50	63.50	63.50	63.50	63.50
840	860	152.03	136.03	119.03	103.03	86.03	69.03	65.03	65.03	65.03	65.03	65.03
860	880	156.56	140.56	123.56	107.56	90.56	73.56	66.56	66.56	66.56	66.56	66.56
880	900	161.09	145.09	128.09	112.09	95.09	78.09	68.09	68.09	68.09	68.09	68.09
900	920	165.62	149.62	132.62	116.62	99.62	82.62	69.62	69.62	69.62	69.62	69.62
920	940	170.15	154.15	137.15	121.15	104.15	87.15	71.15	71.15	71.15	71.15	71.15
940	960	174.68	158.68	141.68	125.68	108.68	91.68	75.68	72.68	72.68	72.68	72.68
960	980	179.21	163.21	146.21	130.21	113.21	96.21	80.21	74.21	74.21	74.21	74.21
980	1,000	183.74	167.74	150.74	134.74	117.74	100.74	84.74	75.74	75.74	75.74	75.74
1,000	1,020	188.27	172.27	155.27	139.27	122.27	105.27	89.27	77.27	77.27	77.27	77.27
1,020	1,040	192.80	176.80	159.80	143.80	126.80	109.80	93.80	78.80	78.80	78.80	78.80
1,040	1,060	197.33	181.33	164.33	148.33	131.33	114.33	98.33	81.33	80.33	80.33	80.33
1,060	1,080	201.86	185.86	168.86	152.86	135.86	118.86	102.86	85.86	81.86	81.86	81.86
1,080	1,100	206.39	190.39	173.39	157.39	140.39	123.39	107.39	90.39	83.39	83.39	83.39
1,100	1,120	210.92	194.92	177.92	161.92	144.92	127.92	111.92	94.92	84.92	84.92	84.92
1,120	1,140	215.45	199.45	182.45	166.45	149.45	132.45	116.45	99.45	86.45	86.45	86.45
1,140	1,160	219.98	203.98	186.98	170.98	153.98	136.98	120.98	103.98	87.98	87.98	87.98
1,160	1,180	224.51	208.51	191.51	175.51	158.51	141.51	125.51	108.51	92.51	89.51	89.51
1,180	1,200	229.04	213.04	196.04	180.04	163.04	146.04	130.04	113.04	97.04	91.04	91.04
1,200	1,220	233.57	217.57	200.57	184.57	167.57	150.57	134.57	117.57	101.57	92.57	92.57
1,220	1,240	238.10	222.10	205.10	189.10	172.10	155.10	139.10	122.10	106.10	94.10	94.10
1,240	1,260	242.63	226.63	209.63	193.63	176.63	159.63	143.63	126.63	110.63	95.63	95.63
1,260	1,280	247.16	231.16	214.16	198.16	181.16	164.16	148.16	131.16	115.16	98.16	97.16
1,280	1,300	251.69	235.69	218.69	202.69	185.69	168.69	152.69	135.69	119.69	102.69	98.69
1,300	1,320	256.22	240.22	223.22	207.22	190.22	173.22	157.22	140.22	124.22	107.22	100.22
1,320	1,340	260.75	244.75	227.75	211.75	194.75	177.75	161.75	144.75	128.75	111.75	101.75
1,340	1,360	265.28	249.28	232.28	216.28	199.28	182.28	166.28	149.28	133.28	116.28	103.28
1,360	1,380	269.81	253.81	236.81	220.81	203.81	186.81	170.81	153.81	137.81	120.81	104.81
1,380	1,400	274.34	258.34	241.34	225.34	208.34	191.34	175.34	158.34	142.34	125.34	109.34
1,400	1,420	278.87	262.87	245.87	229.87	212.87	195.87	179.87	162.87	146.87	129.87	113.87

(Continued on next page)

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 1997)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$1,420	\$1,440	\$283.40	\$267.40	\$250.40	\$234.40	\$217.40	\$200.40	\$184.40	\$167.40	\$151.40	\$134.40	\$118.40
1,440	1,460	287.93	271.93	254.93	238.93	221.93	204.93	188.93	171.93	155.93	138.93	122.93
1,460	1,480	292.46	276.46	259.46	243.46	226.46	209.46	193.46	176.46	160.46	143.46	127.46
1,480	1,500	296.99	280.99	263.99	247.99	230.99	213.99	197.99	180.99	164.99	147.99	131.99
1,500	1,520	301.52	285.52	268.52	252.52	235.52	218.52	202.52	185.52	169.52	152.52	136.52
1,520	1,540	306.05	290.05	273.05	257.05	240.05	223.05	207.05	190.05	174.05	157.05	141.05
1,540	1,560	310.58	294.58	277.58	261.58	244.58	227.58	211.58	194.58	178.58	161.58	145.58
1,560	1,580	315.11	299.11	282.11	266.11	249.11	232.11	216.11	199.11	183.11	166.11	150.11
1,580	1,600	319.64	303.64	286.64	270.64	253.64	236.64	220.64	203.64	187.64	170.64	154.64
1,600	1,620	324.17	308.17	291.17	275.17	258.17	241.17	225.17	208.17	192.17	175.17	159.17
1,620	1,640	328.70	312.70	295.70	279.70	262.70	245.70	229.70	212.70	196.70	179.70	163.70
1,640	1,660	333.23	317.23	300.23	284.23	267.23	250.23	234.23	217.23	201.23	184.23	168.23
1,660	1,680	337.76	321.76	304.76	288.76	271.76	254.76	238.76	221.76	205.76	188.76	172.76
1,680	1,700	342.29	326.29	309.29	293.29	276.29	259.29	243.29	226.29	210.29	193.29	177.29
1,700	1,720	346.82	330.82	313.82	297.82	280.82	263.82	247.82	230.82	214.82	197.82	181.82
1,720	1,740	351.35	335.35	318.35	302.35	285.35	268.35	252.35	235.35	219.35	202.35	186.35
1,740	1,760	355.88	339.88	322.88	306.88	289.88	272.88	256.88	239.88	223.88	206.88	190.88
1,760	1,780	360.41	344.41	327.41	311.41	294.41	277.41	261.41	244.41	228.41	211.41	195.41
1,780	1,800	364.94	348.94	331.94	315.94	298.94	281.94	265.94	248.94	232.94	215.94	199.94
1,800	1,820	369.47	353.47	336.47	320.47	303.47	286.47	270.47	253.47	237.47	220.47	204.47
1,820	1,840	374.00	358.00	341.00	325.00	308.00	291.00	275.00	258.00	242.00	225.00	209.00
1,840	1,860	378.53	362.53	345.53	329.53	312.53	295.53	279.53	262.53	246.53	229.53	213.53
1,860	1,880	383.06	367.06	350.06	334.06	317.06	300.06	284.06	267.06	251.06	234.06	218.06
1,880	1,900	387.59	371.59	354.59	338.59	321.59	304.59	288.59	271.59	255.59	238.59	222.59
1,900	1,920	394.12	376.12	359.12	343.12	326.12	309.12	293.12	276.12	260.12	243.12	227.12
1,920	1,940	401.65	380.65	363.65	347.65	330.65	313.65	297.65	280.65	264.65	247.65	231.65
1,940	1,960	409.18	385.18	368.18	352.18	335.18	318.18	302.18	285.18	269.18	252.18	236.18
1,960	1,980	415.71	389.71	372.71	356.71	339.71	322.71	306.71	289.71	273.71	256.71	240.71
1,980	2,000	423.24	394.24	377.24	361.24	344.24	327.24	311.24	294.24	278.24	261.24	245.24
2,000	2,020	429.77	398.77	381.77	365.77	348.77	331.77	315.77	298.77	282.77	265.77	249.77
2,020	2,040	437.30	406.30	386.30	370.30	353.30	336.30	320.30	303.30	287.30	270.30	254.30
2,040	2,060	444.83	413.83	390.83	374.83	357.83	340.83	324.83	307.83	291.83	274.83	258.83
2,060	2,080	451.36	420.36	395.36	379.36	362.36	345.36	329.36	312.36	296.36	279.36	263.36
2,080	2,100	458.89	427.89	399.89	383.89	366.89	349.89	333.89	316.89	300.89	283.89	267.89
2,100	2,120	465.42	434.42	404.42	388.42	371.42	354.42	338.42	321.42	305.42	288.42	272.42
2,120	2,140	472.95	441.95	410.95	392.95	375.95	358.95	342.95	325.95	309.95	292.95	276.95
2,140	2,160	480.48	449.48	418.48	397.48	380.48	363.48	347.48	330.48	314.48	297.48	281.48
2,160	2,180	487.01	456.01	425.01	402.01	385.01	368.01	352.01	335.01	319.01	302.01	286.01
2,180	2,200	494.54	463.54	432.54	406.54	389.54	372.54	356.54	339.54	323.54	306.54	290.54
2,200	2,220	501.07	470.07	439.07	411.07	394.07	377.07	361.07	344.07	328.07	311.07	295.07
2,220	2,240	508.60	477.60	446.60	415.60	398.60	381.60	365.60	348.60	332.60	315.60	299.60
2,240	2,260	516.13	485.13	454.13	423.13	403.13	386.13	370.13	353.13	337.13	320.13	304.13
2,260	2,280	522.66	491.66	460.66	429.66	407.66	390.66	374.66	357.66	341.66	324.66	308.66
2,280	2,300	530.19	499.19	468.19	437.19	416.19	395.19	379.19	362.19	346.19	329.19	313.19
2,300	2,320	536.72	505.72	474.72	444.72	412.72	399.72	383.72	366.72	350.72	333.72	317.72
2,320	2,340	544.25	513.25	482.25	451.25	421.25	404.25	388.25	371.25	355.25	338.25	322.25
2,340	2,360	551.78	520.78	489.78	458.78	427.78	408.78	392.78	375.78	359.78	342.78	326.78
2,360	2,380	558.31	527.31	496.31	465.31	434.31	413.31	397.31	380.31	364.31	347.31	331.31
2,380	2,400	565.84	534.84	503.84	472.84	441.84	417.84	401.84	384.84	368.84	351.84	335.84
2,400	2,420	572.37	541.37	510.37	480.37	449.37	422.37	406.37	389.37	373.37	356.37	340.37
2,420	2,440	579.90	548.90	517.90	486.90	455.90	426.90	410.90	393.90	377.90	360.90	344.90
2,440	2,460	587.43	556.43	525.43	494.43	463.43	432.43	415.43	398.43	382.43	365.43	349.43
2,460	2,480	593.96	562.96	531.96	500.96	469.96	439.96	419.96	402.96	386.96	369.96	353.96
2,480	2,500	601.49	570.49	539.49	508.49	477.49	446.49	424.49	407.49	391.49	374.49	358.49
2,500	2,520	608.02	577.02	546.02	516.02	485.02	454.02	429.02	412.02	396.02	379.02	363.02
2,520	2,540	615.55	584.55	553.55	522.55	491.55	460.55	433.55	416.55	400.55	383.55	367.55
2,540	2,560	623.08	592.08	561.08	530.08	499.08	468.08	438.08	421.08	405.08	388.08	372.08
2,560	2,580	629.61	598.61	567.61	536.61	505.61	475.61	444.61	425.61	409.61	392.61	376.61
2,580	2,600	637.14	606.14	575.14	544.14	513.14	482.14	451.14	430.14	414.14	397.14	381.14
2,600	2,620	643.67	612.67	581.67	551.67	520.67	489.67	458.67	434.67	418.67	401.67	385.67
2,620	2,640	651.20	620.20	589.20	558.20	527.20	496.20	465.20	439.20	423.20	406.20	390.20
2,640	2,660	658.73	627.73	596.73	565.73	534.73	503.73	472.73	443.73	427.73	410.73	394.73
2,660	2,680	665.26	634.26	603.26	572.26	541.26	511.26	480.26	449.26	432.26	415.26	399.26
2,680	2,700	672.79	641.79	610.79	579.79	548.79	517.79	486.79	455.79	436.79	419.79	403.79
2,700	2,720	679.32	648.32	617.32	587.32	556.32	525.32	494.32	463.32	441.32	424.32	408.32

\$2,720 and over

Do not use this table. See page 37 for instructions.

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid in 1997)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$0	\$220	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
220	230	\$18.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21	\$17.21
230	240	19.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98	17.98
240	250	22.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74	18.74
250	260	24.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51	19.51
260	270	27.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27	20.27
270	280	29.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04	21.04
280	290	31.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80	21.80
290	300	33.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57
300	320	36.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72	23.72
320	340	41.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25	25.25
340	360	45.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78	26.78
360	380	50.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31	28.31
380	400	54.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84	29.84
400	420	59.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37	31.37
420	440	63.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90	32.90
440	460	68.43	35.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43	34.43
460	480	72.96	39.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96	35.96
480	500	77.49	44.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49	37.49
500	520	82.02	49.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02	39.02
520	540	86.55	53.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55	40.55
540	560	91.08	58.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08	42.08
560	580	95.61	62.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	100.14	67.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	640	107.43	74.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43
640	680	116.49	83.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49
680	720	125.55	92.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55
720	760	134.61	101.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61
760	800	143.67	110.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67
800	840	152.73	119.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73
840	880	161.79	128.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79
880	920	170.85	137.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85
920	960	179.91	146.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91
960	1,000	188.97	155.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97
1,000	1,040	198.03	165.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03
1,040	1,080	207.09	174.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09
1,080	1,120	216.15	183.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15
1,120	1,160	225.21	192.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21
1,160	1,200	234.27	201.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27
1,200	1,240	243.33	210.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33
1,240	1,280	252.39	219.39	96.39	96.39	96.39	96.39	96.39	96.39	96.39	96.39	96.39
1,280	1,320	261.45	228.45	99.45	99.45	99.45	99.45	99.45	99.45	99.45	99.45	99.45
1,320	1,360	270.51	237.51	102.51	102.51	102.51	102.51	102.51	102.51	102.51	102.51	102.51
1,360	1,400	279.57	246.57	105.57	105.57	105.57	105.57	105.57	105.57	105.57	105.57	105.57
1,400	1,440	288.63	255.63	108.63	108.63	108.63	108.63	108.63	108.63	108.63	108.63	108.63
1,440	1,480	297.69	264.69	111.69	111.69	111.69	111.69	111.69	111.69	111.69	111.69	111.69
1,480	1,520	306.75	273.75	114.75	114.75	114.75	114.75	114.75	114.75	114.75	114.75	114.75
1,520	1,560	315.81	282.81	117.81	117.81	117.81	117.81	117.81	117.81	117.81	117.81	117.81
1,560	1,600	324.87	291.87	120.87	120.87	120.87	120.87	120.87	120.87	120.87	120.87	120.87
1,600	1,640	333.93	300.93	123.93	123.93	123.93	123.93	123.93	123.93	123.93	123.93	123.93
1,640	1,680	342.99	309.99	126.99	126.99	126.99	126.99	126.99	126.99	126.99	126.99	126.99
1,680	1,720	352.05	319.05	130.05	130.05	130.05	130.05	130.05	130.05	130.05	130.05	130.05
1,720	1,760	361.11	328.11	133.11	133.11	133.11	133.11	133.11	133.11	133.11	133.11	133.11
1,760	1,800	370.17	337.17	136.17	136.17	136.17	136.17	136.17	136.17	136.17	136.17	136.17
1,800	1,840	379.23	346.23	139.23	139.23	139.23	139.23	139.23	139.23	139.23	139.23	139.23
1,840	1,880	388.29	355.29	142.29	142.29	142.29	142.29	142.29	142.29	142.29	142.29	142.29
1,880	1,920	397.35	364.35	145.35	145.35	145.35	145.35	145.35	145.35	145.35	145.35	145.35
1,920	1,960	406.41	373.41	148.41	148.41	148.41	148.41	148.41	148.41	148.41	148.41	148.41
1,960	2,000	415.47	382.47	151.47	151.47	151.47	151.47	151.47	151.47	151.47	151.47	151.47
2,000	2,040	424.53	391.53	154.53	154.53	154.53	154.53	154.53	154.53	154.53	154.53	154.53
2,040	2,080	433.59	400.59	157.59	157.59	157.59	157.59	157.59	157.59	157.59	157.59	157.59
2,080	2,120	442.65	409.65	160.65	160.65	160.65	160.65	160.65	160.65	160.65	160.65	160.65
2,120	2,160	451.71	418.71	163.71	163.71	163.71	163.71	163.71	163.71	163.71	163.71	163.71
2,160	2,200	460.77	427.77	166.77	166.77	166.77	166.77	166.77	166.77	166.77	166.77	166.77
2,200	2,240	474.83	436.83	171.83	171.83	171.83	171.83	171.83	171.83	171.83	171.83	171.83
2,240	2,280	488.89	445.89	176.89	176.89	176.89	176.89	176.89	176.89	176.89	176.89	176.89
2,280	2,320	503.95	454.95	181.95	181.95	181.95	181.95	181.95	181.95	181.95	181.95	181.95
2,320	2,360	518.01	464.01	187.01	187.01	187.01	187.01	187.01	187.01	187.01	187.01	187.01
2,360	2,400	532.07	473.07	192.07	192.07	192.07	192.07	192.07	192.07	192.07	192.07	192.07
2,400	2,440	546.13	484.13	197.13	197.13	197.13	197.13	197.13	197.13	197.13	197.13	197.13

(Continued on next page)

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid in 1997)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$2,440	\$2,480	\$560.19	\$499.19	\$458.19	\$425.19	\$391.19	\$358.19	\$325.19	\$292.19	\$259.19	\$226.19	\$193.19
2,480	2,520	575.25	513.25	467.25	434.25	400.25	367.25	334.25	301.25	268.25	235.25	202.25
2,520	2,560	589.31	527.31	476.31	443.31	409.31	376.31	343.31	310.31	277.31	244.31	211.31
2,560	2,600	603.37	541.37	485.37	452.37	418.37	385.37	352.37	319.37	286.37	253.37	220.37
2,600	2,640	617.43	555.43	494.43	461.43	427.43	394.43	361.43	328.43	295.43	262.43	229.43
2,640	2,680	631.49	570.49	508.49	470.49	436.49	403.49	370.49	337.49	304.49	271.49	238.49
2,680	2,720	646.55	584.55	522.55	479.55	445.55	412.55	379.55	346.55	313.55	280.55	247.55
2,720	2,760	660.61	598.61	536.61	488.61	454.61	421.61	388.61	355.61	322.61	289.61	256.61
2,760	2,800	674.67	612.67	550.67	497.67	463.67	430.67	397.67	364.67	331.67	298.67	265.67
2,800	2,840	688.73	626.73	565.73	506.73	472.73	439.73	406.73	373.73	340.73	307.73	274.73
2,840	2,880	702.79	641.79	579.79	517.79	481.79	448.79	415.79	382.79	349.79	316.79	283.79
2,880	2,920	717.85	655.85	593.85	531.85	490.85	457.85	424.85	391.85	358.85	325.85	292.85
2,920	2,960	731.91	669.91	607.91	545.91	499.91	466.91	433.91	400.91	367.91	334.91	301.91
2,960	3,000	745.97	683.97	621.97	559.97	508.97	475.97	442.97	409.97	376.97	343.97	310.97
3,000	3,040	760.03	698.03	637.03	575.03	518.03	485.03	452.03	419.03	386.03	353.03	320.03
3,040	3,080	774.09	713.09	651.09	589.09	527.09	494.09	461.09	428.09	395.09	362.09	329.09
3,080	3,120	788.15	727.15	665.15	603.15	541.15	503.15	470.15	437.15	404.15	371.15	338.15
3,120	3,160	803.21	741.21	679.21	617.21	555.21	512.21	479.21	446.21	413.21	380.21	347.21
3,160	3,200	817.27	755.27	693.27	631.27	570.27	521.27	488.27	455.27	422.27	389.27	356.27
3,200	3,240	831.33	769.33	708.33	646.33	584.33	530.33	497.33	464.33	431.33	398.33	365.33
3,240	3,280	845.39	784.39	722.39	660.39	598.39	539.39	506.39	473.39	440.39	407.39	374.39
3,280	3,320	860.45	798.45	736.45	674.45	612.45	550.45	515.45	482.45	449.45	416.45	383.45
3,320	3,360	874.51	812.51	750.51	688.51	626.51	565.51	524.51	491.51	458.51	425.51	392.51
3,360	3,400	888.57	826.57	764.57	702.57	641.57	579.57	533.57	500.57	467.57	434.57	401.57
3,400	3,440	902.63	840.63	779.63	717.63	655.63	593.63	542.63	509.63	476.63	443.63	410.63
3,440	3,480	916.69	855.69	793.69	731.69	669.69	607.69	551.69	518.69	485.69	452.69	419.69
3,480	3,520	931.75	869.75	807.75	745.75	683.75	621.75	560.75	527.75	494.75	461.75	428.75
3,520	3,560	945.81	883.81	821.81	759.81	697.81	636.81	574.81	536.81	503.81	470.81	437.81
3,560	3,600	959.87	897.87	835.87	773.87	712.87	650.87	588.87	545.87	512.87	479.87	446.87
3,600	3,640	973.93	911.93	850.93	788.93	726.93	664.93	602.93	559.93	521.93	488.93	455.93
3,640	3,680	987.99	926.99	864.99	802.99	740.99	678.99	616.99	563.99	530.99	497.99	464.99
3,680	3,720	1,003.05	941.05	879.05	817.05	755.05	693.05	632.05	573.05	540.05	507.05	474.05
3,720	3,760	1,017.11	955.11	893.11	831.11	769.11	708.11	646.11	584.11	549.11	516.11	483.11
3,760	3,800	1,031.17	969.17	907.17	845.17	784.17	722.17	660.17	598.17	558.17	525.17	492.17
3,800	3,840	1,045.23	983.23	922.23	860.23	798.23	736.23	674.23	612.23	567.23	534.23	501.23
3,840	3,880	1,059.29	998.29	936.29	874.29	812.29	750.29	688.29	627.29	576.29	543.29	510.29
3,880	3,920	1,074.35	1,012.35	950.35	888.35	826.35	764.35	703.35	641.35	585.35	552.35	519.35
3,920	3,960	1,088.41	1,026.41	964.41	902.41	840.41	779.41	717.41	655.41	594.41	561.41	528.41
3,960	4,000	1,102.47	1,040.47	978.47	916.47	855.47	793.47	731.47	669.47	607.47	570.47	537.47
4,000	4,040	1,116.53	1,054.53	993.53	931.53	869.53	807.53	745.53	683.53	622.53	579.53	546.53
4,040	4,080	1,130.59	1,069.59	1,007.59	945.59	883.59	821.59	759.59	698.59	636.59	588.59	555.59
4,080	4,120	1,145.65	1,083.65	1,021.65	959.65	897.65	835.65	774.65	712.65	650.65	597.65	564.65
4,120	4,160	1,159.71	1,097.71	1,035.71	973.71	911.71	850.71	788.71	726.71	664.71	606.71	573.71
4,160	4,200	1,173.77	1,111.77	1,049.77	987.77	926.77	864.77	802.77	740.77	678.77	616.77	582.77
4,200	4,240	1,187.83	1,125.83	1,064.83	1,002.83	940.83	878.83	816.83	754.83	693.83	631.83	591.83
4,240	4,280	1,201.89	1,140.89	1,078.89	1,016.89	954.89	892.89	830.89	769.89	707.89	645.89	600.89
4,280	4,320	1,216.95	1,154.95	1,092.95	1,030.95	968.95	906.95	845.95	783.95	721.95	659.95	609.95
4,320	4,360	1,231.01	1,169.01	1,107.01	1,045.01	983.01	922.01	860.01	798.01	736.01	674.01	619.01
4,360	4,400	1,245.07	1,183.07	1,121.07	1,059.07	998.07	936.07	874.07	812.07	750.07	688.07	628.07
4,400	4,440	1,259.13	1,197.13	1,136.13	1,074.13	1,012.13	950.13	888.13	826.13	765.13	703.13	641.13
4,440	4,480	1,273.19	1,212.19	1,150.19	1,088.19	1,026.19	964.19	902.19	841.19	779.19	717.19	655.19
4,480	4,520	1,288.25	1,226.25	1,164.25	1,102.25	1,040.25	978.25	917.25	855.25	793.25	731.25	669.25
4,520	4,560	1,302.31	1,240.31	1,178.31	1,116.31	1,054.31	993.31	931.31	869.31	807.31	745.31	683.31
4,560	4,600	1,316.37	1,254.37	1,192.37	1,130.37	1,069.37	1,007.37	945.37	883.37	821.37	759.37	698.37
4,600	4,640	1,330.43	1,268.43	1,207.43	1,145.43	1,083.43	1,021.43	959.43	897.43	836.43	774.43	712.43
4,640	4,680	1,345.49	1,283.49	1,221.49	1,159.49	1,097.49	1,035.49	973.49	912.49	850.49	788.49	726.49
4,680	4,720	1,361.55	1,297.55	1,235.55	1,173.55	1,111.55	1,049.55	988.55	928.55	864.55	802.55	740.55
4,720	4,760	1,376.61	1,311.61	1,249.61	1,187.61	1,125.61	1,064.61	1,002.61	940.61	878.61	816.61	754.61
4,760	4,800	1,392.67	1,325.67	1,263.67	1,201.67	1,140.67	1,078.67	1,016.67	954.67	892.67	830.67	768.67
4,800	4,840	1,407.73	1,339.73	1,278.73	1,216.73	1,154.73	1,092.73	1,030.73	968.73	907.73	845.73	783.73
4,840	4,880	1,422.79	1,354.79	1,292.79	1,230.79	1,168.79	1,106.79	1,044.79	983.79	921.79	859.79	797.79
4,880	4,920	1,438.85	1,369.85	1,306.85	1,244.85	1,182.85	1,120.85	1,059.85	997.85	935.85	873.85	811.85
4,920	4,960	1,453.91	1,385.91	1,323.91	1,258.91	1,196.91	1,135.91	1,073.91	1,011.91	949.91	887.91	825.91
4,960	5,000	1,469.97	1,400.97	1,334.97	1,272.97	1,211.97	1,149.97	1,087.97	1,025.97	963.97	901.97	840.97
5,000	5,040	1,485.03	1,417.03	1,350.03	1,288.03	1,226.03	1,164.03	1,102.03	1,040.03	979.03	917.03	855.03

\$5,040 and over

Do not use this table. See page 37 for instructions.

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in 1997)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$0	\$540	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
540	560	\$44.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08	\$42.08
560	580	48.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61	43.61
580	600	53.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14	45.14
600	640	59.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43	47.43
640	680	68.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49	50.49
680	720	77.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55	53.55
720	760	86.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61	56.61
760	800	95.67	62.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67	59.67
800	840	104.73	71.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73	62.73
840	880	113.79	80.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79	65.79
880	920	122.85	89.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85	68.85
920	960	131.91	98.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91	71.91
960	1,000	140.97	107.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97	74.97
1,000	1,040	150.03	117.03	84.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03	78.03
1,040	1,080	159.09	126.09	93.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09	81.09
1,080	1,120	168.15	135.15	102.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15	84.15
1,120	1,160	177.21	144.21	111.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21	87.21
1,160	1,200	186.27	153.27	120.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27	90.27
1,200	1,240	195.33	162.33	129.33	96.33	93.33	93.33	93.33	93.33	93.33	93.33	93.33
1,240	1,280	204.39	171.39	138.39	105.39	96.39	96.39	96.39	96.39	96.39	96.39	96.39
1,280	1,320	213.45	180.45	147.45	114.45	99.45	99.45	99.45	99.45	99.45	99.45	99.45
1,320	1,360	222.51	189.51	156.51	123.51	102.51	102.51	102.51	102.51	102.51	102.51	102.51
1,360	1,400	231.57	198.57	165.57	132.57	105.57	105.57	105.57	105.57	105.57	105.57	105.57
1,400	1,440	240.63	207.63	174.63	141.63	108.63	108.63	108.63	108.63	108.63	108.63	108.63
1,440	1,480	249.69	216.69	183.69	150.69	117.69	111.69	111.69	111.69	111.69	111.69	111.69
1,480	1,520	258.75	225.75	192.75	159.75	126.75	114.75	114.75	114.75	114.75	114.75	114.75
1,520	1,560	267.81	234.81	201.81	168.81	135.81	117.81	117.81	117.81	117.81	117.81	117.81
1,560	1,600	276.87	243.87	210.87	177.87	144.87	120.87	120.87	120.87	120.87	120.87	120.87
1,600	1,640	285.93	252.93	219.93	186.93	153.93	123.93	123.93	123.93	123.93	123.93	123.93
1,640	1,680	294.99	261.99	228.99	195.99	162.99	129.99	126.99	126.99	126.99	126.99	126.99
1,680	1,720	304.05	271.05	238.05	205.05	172.05	139.05	130.05	130.05	130.05	130.05	130.05
1,720	1,760	313.11	280.11	247.11	214.11	181.11	148.11	133.11	133.11	133.11	133.11	133.11
1,760	1,800	322.17	289.17	256.17	223.17	190.17	157.17	136.17	136.17	136.17	136.17	136.17
1,800	1,840	331.23	298.23	265.23	232.23	199.23	166.23	139.23	139.23	139.23	139.23	139.23
1,840	1,880	340.29	307.29	274.29	241.29	208.29	175.29	142.29	142.29	142.29	142.29	142.29
1,880	1,920	349.35	316.35	283.35	250.35	217.35	184.35	151.35	145.35	145.35	145.35	145.35
1,920	1,960	358.41	325.41	292.41	259.41	226.41	193.41	160.41	148.41	148.41	148.41	148.41
1,960	2,000	367.47	334.47	301.47	268.47	235.47	202.47	169.47	151.47	151.47	151.47	151.47
2,000	2,040	376.53	343.53	310.53	277.53	244.53	211.53	178.53	154.53	154.53	154.53	154.53
2,040	2,080	385.59	352.59	319.59	286.59	253.59	220.59	187.59	157.59	157.59	157.59	157.59
2,080	2,120	394.65	361.65	328.65	295.65	262.65	229.65	196.65	163.65	160.65	160.65	160.65
2,120	2,160	403.71	370.71	337.71	304.71	271.71	238.71	205.71	172.71	163.71	163.71	163.71
2,160	2,200	412.77	379.77	346.77	313.77	280.77	247.77	214.77	181.77	166.77	166.77	166.77
2,200	2,240	421.83	388.83	355.83	322.83	289.83	256.83	223.83	190.83	169.83	169.83	169.83
2,240	2,280	430.89	397.89	364.89	331.89	298.89	265.89	232.89	199.89	172.89	172.89	172.89
2,280	2,320	439.95	406.95	373.95	340.95	307.95	274.95	241.95	208.95	175.95	175.95	175.95
2,320	2,360	449.01	416.01	383.01	350.01	317.01	284.01	251.01	218.01	184.01	179.01	179.01
2,360	2,400	458.07	425.07	392.07	359.07	326.07	293.07	260.07	227.07	193.07	182.07	182.07
2,400	2,440	467.13	434.13	401.13	368.13	335.13	302.13	269.13	236.13	202.13	185.13	185.13
2,440	2,480	476.19	443.19	410.19	377.19	344.19	311.19	278.19	245.19	211.19	188.19	188.19
2,480	2,520	485.25	452.25	419.25	386.25	353.25	320.25	287.25	254.25	220.25	191.25	191.25
2,520	2,560	494.31	461.31	428.31	395.31	362.31	329.31	296.31	263.31	229.31	196.31	194.31
2,560	2,600	503.37	470.37	437.37	404.37	371.37	338.37	305.37	272.37	238.37	205.37	197.37
2,600	2,640	512.43	479.43	446.43	413.43	380.43	347.43	314.43	281.43	247.43	214.43	200.43
2,640	2,680	521.49	488.49	455.49	422.49	389.49	356.49	323.49	290.49	256.49	223.49	203.49
2,680	2,720	530.55	497.55	464.55	431.55	398.55	365.55	332.55	299.55	265.55	232.55	206.55
2,720	2,760	539.61	506.61	473.61	440.61	407.61	374.61	341.61	308.61	274.61	241.61	209.61
2,760	2,800	548.67	515.67	482.67	449.67	416.67	383.67	350.67	317.67	283.67	250.67	217.67
2,800	2,840	557.73	524.73	491.73	458.73	425.73	392.73	359.73	326.73	293.73	259.73	226.73
2,840	2,880	566.79	533.79	500.79	467.79	434.79	401.79	368.79	335.79	301.79	268.79	235.79
2,880	2,920	575.85	542.85	509.85	476.85	443.85	410.85	377.85	344.85	310.85	277.85	244.85
2,920	2,960	584.91	551.91	518.91	485.91	452.91	419.91	386.91	353.91	319.91	286.91	253.91
2,960	3,000	593.97	560.97	527.97	494.97	461.97	428.97	395.97	362.97	328.97	295.97	262.97
3,000	3,040	603.03	570.03	537.03	504.03	471.03	438.03	405.03	372.03	338.03	305.03	272.03
3,040	3,080	612.09	579.09	546.09	513.09	480.09	447.09	414.09	381.09	347.09	314.09	281.09
3,080	3,120	621.15	588.15	555.15	522.15	489.15	456.15	423.15	390.15	356.15	323.15	290.15
3,120	3,160	630.21	597.21	564.21	531.21	498.21	465.21	432.21	399.21	365.21	332.21	299.21
3,160	3,200	639.27	606.27	573.27	540.27	507.27	474.27	441.27	408.27	374.27	341.27	308.27
3,200	3,240	648.33	615.33	582.33	549.33	516.33	483.33	450.33	417.33	383.33	350.33	317.33

(Continued on next page)

MARRIED Persons—MONTHLY Payroll Period (For Wages Paid in 1997)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$3,240	\$3,280	\$657.39	\$624.39	\$591.39	\$558.39	\$525.39	\$492.39	\$459.39	\$426.39	\$392.39	\$359.39	\$326.39
3,280	3,320	666.45	633.45	600.45	567.45	534.45	501.45	468.45	435.45	401.45	368.45	335.45
3,320	3,360	675.51	642.51	609.51	576.51	543.51	510.51	477.51	444.51	410.51	377.51	344.51
3,380	3,400	684.57	651.57	618.57	585.57	552.57	519.57	486.57	453.57	419.57	386.57	353.57
3,400	3,440	693.63	660.63	627.63	594.63	561.63	528.63	495.63	462.63	428.63	395.63	362.63
3,440	3,480	702.69	669.69	636.69	603.69	570.69	537.69	504.69	471.69	437.69	404.69	371.69
3,480	3,520	711.75	678.75	645.75	612.75	579.75	546.75	513.75	480.75	446.75	413.75	380.75
3,520	3,580	720.81	687.81	654.81	621.81	588.81	555.81	522.81	489.81	455.81	422.81	389.81
3,560	3,600	729.87	696.87	663.87	630.87	597.87	564.87	531.87	498.87	464.87	431.87	398.87
3,600	3,640	738.93	705.93	672.93	639.93	606.93	573.93	540.93	507.93	473.93	440.93	407.93
3,640	3,680	747.99	714.99	681.99	648.99	615.99	582.99	549.99	516.99	482.99	449.99	416.99
3,680	3,720	757.05	724.05	691.05	658.05	625.05	592.05	559.05	526.05	492.05	459.05	426.05
3,720	3,780	766.11	733.11	700.11	667.11	634.11	601.11	568.11	535.11	501.11	468.11	435.11
3,760	3,800	775.17	742.17	709.17	676.17	643.17	610.17	577.17	544.17	510.17	477.17	444.17
3,800	3,840	784.23	751.23	718.23	685.23	652.23	619.23	586.23	553.23	519.23	486.23	453.23
3,840	3,880	803.29	760.29	727.29	694.29	661.29	628.29	595.29	562.29	528.29	495.29	462.29
3,880	3,920	817.35	769.35	736.35	703.35	670.35	637.35	604.35	571.35	537.35	504.35	471.35
3,920	3,960	831.41	778.41	745.41	712.41	679.41	646.41	613.41	580.41	546.41	513.41	480.41
3,960	4,000	845.47	787.47	754.47	721.47	688.47	655.47	622.47	589.47	555.47	522.47	489.47
4,000	4,040	860.53	798.53	763.53	730.53	697.53	664.53	631.53	598.53	564.53	531.53	498.53
4,040	4,080	874.59	812.59	772.59	739.59	706.59	673.59	640.59	607.59	573.59	540.59	507.59
4,080	4,120	888.65	826.65	781.65	748.65	715.65	682.65	649.65	616.65	582.65	549.65	516.65
4,120	4,160	902.71	840.71	790.71	757.71	724.71	691.71	658.71	625.71	591.71	558.71	525.71
4,160	4,200	916.77	855.77	799.77	766.77	733.77	700.77	667.77	634.77	600.77	567.77	534.77
4,200	4,240	931.83	869.83	808.83	775.83	742.83	709.83	676.83	643.83	609.83	576.83	543.83
4,240	4,280	945.89	883.89	821.89	784.89	751.89	718.89	685.89	652.89	618.89	585.89	552.89
4,280	4,320	959.95	897.95	835.95	793.95	760.95	727.95	694.95	661.95	627.95	594.95	561.95
4,320	4,360	974.01	912.01	851.01	803.01	770.01	737.01	704.01	671.01	637.01	604.01	571.01
4,360	4,400	988.07	927.07	865.07	812.07	779.07	746.07	713.07	680.07	646.07	613.07	580.07
4,400	4,440	1,003.13	941.13	879.13	821.13	788.13	755.13	722.13	689.13	655.13	622.13	589.13
4,440	4,480	1,017.19	955.19	893.19	831.19	797.19	764.19	731.19	698.19	664.19	631.19	598.19
4,480	4,520	1,031.25	969.25	907.25	846.25	806.25	773.25	740.25	707.25	673.25	640.25	607.25
4,520	4,560	1,045.31	983.31	922.31	860.31	815.31	782.31	749.31	716.31	682.31	649.31	616.31
4,560	4,600	1,059.37	998.37	936.37	874.37	824.37	791.37	758.37	725.37	691.37	658.37	625.37
4,600	4,640	1,074.43	1,012.43	950.43	888.43	833.43	800.43	767.43	734.43	700.43	667.43	634.43
4,640	4,680	1,088.49	1,026.49	964.49	902.49	842.49	809.49	776.49	743.49	709.49	676.49	643.49
4,680	4,720	1,102.55	1,040.55	978.55	917.55	855.55	818.55	785.55	752.55	718.55	685.55	652.55
4,720	4,760	1,116.61	1,054.61	993.61	931.61	869.61	827.61	794.61	761.61	727.61	694.61	661.61
4,760	4,800	1,130.67	1,069.67	1,007.67	945.67	883.67	836.67	803.67	770.67	736.67	703.67	670.67
4,800	4,840	1,145.73	1,083.73	1,021.73	959.73	897.73	845.73	812.73	779.73	745.73	712.73	679.73
4,840	4,880	1,159.79	1,097.79	1,035.79	973.79	911.79	854.79	821.79	788.79	754.79	721.79	688.79
4,880	4,920	1,173.85	1,111.85	1,049.85	988.85	926.85	864.85	830.85	797.85	763.85	730.85	697.85
4,920	4,960	1,187.91	1,125.91	1,064.91	1,002.91	940.91	878.91	839.91	806.91	772.91	739.91	706.91
4,960	5,000	1,201.97	1,140.97	1,079.97	1,016.97	954.97	892.97	848.97	815.97	781.97	748.97	715.97
5,000	5,040	1,217.03	1,155.03	1,093.03	1,031.03	969.03	907.03	858.03	825.03	791.03	758.03	725.03
5,040	5,080	1,231.09	1,169.09	1,107.09	1,045.09	983.09	922.09	867.09	834.09	800.09	767.09	734.09
5,080	5,120	1,245.15	1,183.15	1,121.15	1,060.15	998.15	936.15	876.15	843.15	809.15	776.15	743.15
5,120	5,160	1,259.21	1,197.21	1,136.21	1,074.21	1,012.21	950.21	888.21	852.21	818.21	785.21	752.21
5,160	5,200	1,273.27	1,212.27	1,150.27	1,088.27	1,026.27	964.27	902.27	861.27	827.27	794.27	761.27
5,200	5,240	1,288.33	1,226.33	1,164.33	1,102.33	1,040.33	978.33	917.33	870.33	836.33	803.33	770.33
5,240	5,280	1,302.39	1,240.39	1,178.39	1,116.39	1,054.39	993.39	931.39	879.39	845.39	812.39	779.39
5,280	5,320	1,316.45	1,254.45	1,192.45	1,131.45	1,069.45	1,007.45	945.45	888.45	854.45	821.45	788.45
5,320	5,360	1,330.51	1,268.51	1,207.51	1,145.51	1,083.51	1,021.51	959.51	897.51	863.51	830.51	797.51
5,360	5,400	1,344.57	1,283.57	1,221.57	1,159.57	1,097.57	1,035.57	973.57	912.57	872.57	839.57	806.57
5,400	5,440	1,359.63	1,297.63	1,235.63	1,173.63	1,111.63	1,049.63	988.63	926.63	881.63	848.63	815.63
5,440	5,480	1,373.69	1,311.69	1,249.69	1,187.69	1,125.69	1,064.69	1,002.69	940.69	890.69	857.69	824.69
5,480	5,520	1,387.75	1,325.75	1,263.75	1,202.75	1,140.75	1,078.75	1,016.75	954.75	899.75	866.75	833.75
5,520	5,560	1,401.81	1,339.81	1,278.81	1,216.81	1,154.81	1,092.81	1,030.81	968.81	908.81	875.81	842.81
5,560	5,600	1,415.87	1,354.87	1,292.87	1,230.87	1,168.87	1,106.87	1,044.87	983.87	921.87	888.87	855.87
5,600	5,640	1,430.93	1,368.93	1,306.93	1,244.93	1,182.93	1,120.93	1,059.93	997.93	935.93	893.93	860.93
5,640	5,680	1,444.99	1,382.99	1,320.99	1,258.99	1,196.99	1,135.99	1,073.99	1,011.99	949.99	907.99	875.99
5,680	5,720	1,459.05	1,397.05	1,335.05	1,274.05	1,212.05	1,150.05	1,088.05	1,026.05	964.05	912.05	879.05
5,720	5,760	1,473.11	1,411.11	1,350.11	1,288.11	1,226.11	1,164.11	1,102.11	1,040.11	979.11	921.11	888.11
5,760	5,800	1,487.17	1,426.17	1,364.17	1,302.17	1,240.17	1,178.17	1,116.17	1,055.17	993.17	931.17	897.17
5,800	5,840	1,502.23	1,440.23	1,378.23	1,316.23	1,254.23	1,192.23	1,131.23	1,069.23	1,007.23	945.23	906.23

\$5,840 and over

Do not use this table. See page 37 for instructions.

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1997)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$0	\$12	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
12	15	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03	\$1.03
15	18	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26	1.26
18	21	2.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49
21	24	3.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72	1.72
24	27	3.95	2.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95	1.95
27	30	5.18	3.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18	2.18
30	33	5.41	4.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41
33	36	6.64	4.64	3.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64
36	39	6.87	5.87	3.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87
39	42	8.10	6.10	4.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
42	45	8.33	6.33	5.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33
45	48	8.56	7.56	5.56	4.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56
48	51	9.79	7.79	6.79	4.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79
51	54	10.02	9.02	7.02	6.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02
54	57	11.25	9.25	8.25	6.25	5.25	4.25	4.25	4.25	4.25	4.25	4.25
57	60	11.48	10.48	8.48	7.48	5.48	4.48	4.48	4.48	4.48	4.48	4.48
60	63	12.70	10.70	9.70	7.70	6.70	4.70	4.70	4.70	4.70	4.70	4.70
63	66	12.93	11.93	9.93	8.93	6.93	5.93	4.93	4.93	4.93	4.93	4.93
66	69	14.16	12.16	11.16	9.16	7.16	6.16	5.16	5.16	5.16	5.16	5.16
69	72	14.39	13.39	11.39	9.39	8.39	6.39	5.39	5.39	5.39	5.39	5.39
72	75	14.62	13.62	11.62	10.62	8.62	7.62	5.62	5.62	5.62	5.62	5.62
75	78	15.85	13.85	12.85	10.85	9.85	7.85	6.85	5.85	5.85	5.85	5.85
78	81	16.08	15.08	13.08	12.08	10.08	9.08	7.08	6.08	6.08	6.08	6.08
81	84	17.31	15.31	14.31	12.31	11.31	9.31	8.31	6.31	6.31	6.31	6.31
84	87	17.54	16.54	14.54	13.54	11.54	10.54	8.54	7.54	6.54	6.54	6.54
87	90	18.77	16.77	15.77	13.77	12.77	10.77	9.77	7.77	6.77	6.77	6.77
90	93	19.00	18.00	16.00	15.00	13.00	12.00	10.00	8.00	7.00	7.00	7.00
93	96	20.23	18.23	17.23	15.23	14.23	12.23	10.23	9.23	7.23	7.23	7.23
96	99	20.46	19.46	17.46	16.46	14.46	12.46	11.46	9.46	8.46	7.46	7.46
99	102	21.69	19.69	17.69	16.69	14.69	13.69	11.69	10.69	8.69	7.69	7.69
102	105	21.92	19.92	18.92	16.92	15.92	13.92	12.92	10.92	9.92	7.92	7.92
105	108	23.15	21.15	19.15	18.15	16.15	15.15	13.15	12.15	10.15	9.15	8.15
108	111	24.38	21.38	20.38	18.38	17.38	15.38	14.38	12.38	11.38	9.38	8.38
111	114	25.61	22.61	20.61	19.61	17.61	16.61	14.61	13.61	11.61	10.61	8.61
114	117	26.84	23.84	21.84	19.84	18.84	16.84	15.84	13.84	12.84	10.84	9.84
117	120	28.07	25.07	22.07	21.07	19.07	18.07	16.07	15.07	13.07	11.07	10.07
120	123	28.29	26.29	23.29	21.29	20.29	18.29	17.29	15.29	13.29	12.29	10.29
123	126	29.52	26.52	24.52	22.52	20.52	19.52	17.52	15.52	14.52	12.52	11.52
126	129	30.75	27.75	24.75	22.75	20.75	19.75	17.75	15.75	14.75	13.75	11.75
129	132	31.98	28.98	25.98	22.98	21.98	19.98	18.98	16.98	15.98	13.98	12.98
132	135	33.21	30.21	27.21	24.21	22.21	21.21	19.21	18.21	16.21	15.21	13.21
135	138	34.44	31.44	28.44	25.44	23.44	21.44	20.44	18.44	17.44	15.44	14.44
138	141	34.67	32.67	29.67	26.67	23.67	22.67	20.67	19.67	17.67	16.67	14.67
141	144	35.90	32.90	30.90	27.90	24.90	22.90	21.90	19.90	18.90	16.90	15.90
144	147	37.13	34.13	31.13	29.13	26.13	24.13	22.13	21.13	19.13	18.13	16.13
147	150	38.36	35.36	32.36	29.36	27.36	24.36	23.36	21.36	20.36	18.36	16.36
150	153	39.59	36.59	33.59	30.59	27.59	25.59	23.59	21.59	20.59	18.59	17.59
153	156	40.82	37.82	34.82	31.82	28.82	26.82	23.82	22.82	20.82	19.82	17.82
156	159	41.05	39.05	36.05	33.05	30.05	27.05	25.05	23.05	22.05	20.05	19.05
159	162	42.28	39.28	37.28	34.28	31.28	28.28	25.28	24.28	22.28	21.28	19.28
162	165	43.51	40.51	37.51	35.51	32.51	29.51	26.51	24.51	23.51	21.51	20.51
165	168	44.74	41.74	38.74	35.74	33.74	30.74	27.74	25.74	23.74	22.74	20.74
168	171	45.97	42.97	39.97	36.97	33.97	31.97	28.97	25.97	24.97	22.97	21.97
171	174	47.20	44.20	41.20	38.20	35.20	32.20	30.20	27.20	25.20	24.20	22.20
174	177	48.43	45.43	42.43	39.43	36.43	33.43	30.43	28.43	26.43	24.43	23.43
177	180	49.66	46.66	43.66	40.66	37.66	34.66	31.66	28.66	26.66	24.66	23.66
180	183	49.88	46.88	44.88	41.88	38.88	35.88	32.88	29.88	26.88	25.88	23.88
183	186	51.11	48.11	45.11	42.11	40.11	37.11	34.11	31.11	28.11	26.11	25.11
186	189	52.34	49.34	46.34	43.34	40.34	38.34	35.34	32.34	29.34	27.34	25.34
189	192	53.57	50.57	47.57	44.57	41.57	38.57	36.57	33.57	30.57	27.57	26.57
192	195	54.80	51.80	48.80	45.80	42.80	39.80	36.80	34.80	31.80	28.80	26.80
195	198	55.03	53.03	50.03	47.03	44.03	41.03	38.03	35.03	33.03	30.03	28.03
198	201	56.26	53.26	51.26	48.26	45.26	42.26	39.26	36.26	33.26	31.26	28.26
201	204	57.49	54.49	51.49	49.49	46.49	43.49	40.49	37.49	34.49	31.49	29.49
204	207	58.72	55.72	52.72	49.72	47.72	44.72	41.72	38.72	35.72	32.72	29.72
207	210	59.95	56.95	53.95	50.95	47.95	45.95	42.95	39.95	36.95	33.95	30.95
210	213	61.18	58.18	55.18	52.18	49.18	46.18	43.18	41.18	38.18	35.18	32.18
213	216	61.41	59.41	56.41	53.41	50.41	47.41	44.41	41.41	38.41	36.41	33.41
216	219	62.64	59.64	57.64	54.64	51.64	48.64	45.64	42.64	39.64	37.64	34.64

(Continued on next page)

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 1997)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$219	\$222	\$63.87	\$60.87	\$57.87	\$55.87	\$52.87	\$49.87	\$46.87	\$43.87	\$40.87	\$37.87	\$35.87
222	225	65.10	62.10	59.10	56.10	54.10	51.10	48.10	45.10	42.10	39.10	36.10
225	228	66.33	63.33	60.33	57.33	54.33	52.33	49.33	46.33	43.33	40.33	37.33
228	231	67.58	64.58	61.58	58.58	55.58	52.58	50.58	47.58	44.58	41.58	38.58
231	234	68.79	65.79	62.79	59.79	56.79	53.79	50.79	48.79	45.79	42.79	39.79
234	237	70.02	67.02	64.02	61.02	58.02	55.02	52.02	49.02	47.02	44.02	41.02
237	240	71.25	68.25	65.25	62.25	59.25	56.25	53.25	50.25	47.25	44.25	42.25
240	243	72.47	69.47	66.47	62.47	60.47	57.47	54.47	51.47	48.47	45.47	42.47
243	246	73.70	70.70	66.70	63.70	60.70	58.70	55.70	52.70	49.70	46.70	43.70
246	249	74.93	71.93	67.93	64.93	61.93	58.93	56.93	53.93	50.93	47.93	44.93
249	252	76.16	72.16	69.16	66.16	63.16	60.16	57.16	55.16	52.16	49.16	46.16
252	255	77.39	73.39	70.39	67.39	64.39	61.39	58.39	55.39	53.39	50.39	47.39
255	258	78.62	74.62	71.62	68.62	65.62	62.62	59.62	56.62	53.62	51.62	48.62
258	261	78.85	75.85	72.85	69.85	66.85	63.85	60.85	57.85	54.85	51.85	49.85
261	264	80.08	77.08	74.08	71.08	68.08	65.08	62.08	59.08	56.08	53.08	50.08
264	267	81.31	78.31	75.31	72.31	69.31	65.31	63.31	60.31	57.31	54.31	51.31
267	270	82.54	79.54	76.54	73.54	70.54	66.54	63.54	61.54	58.54	55.54	52.54
270	273	83.77	80.77	77.77	74.77	71.77	67.77	64.77	61.77	59.77	56.77	53.77
273	276	85.00	82.00	79.00	76.00	72.00	69.00	66.00	63.00	60.00	58.00	55.00
276	279	86.23	83.23	80.23	77.23	73.23	70.23	67.23	64.23	61.23	58.23	56.23
279	282	87.46	84.46	81.46	77.46	74.46	71.46	68.46	65.46	62.46	59.46	56.46
282	285	88.69	85.69	82.69	78.69	75.69	72.69	69.69	66.69	63.69	60.69	57.69
285	288	89.92	86.92	82.92	79.92	76.92	73.92	70.92	67.92	64.92	61.92	58.92
288	291	91.15	88.15	84.15	81.15	78.15	75.15	72.15	69.15	66.15	63.15	60.15
291	294	92.38	89.38	85.38	82.38	79.38	76.38	73.38	70.38	66.38	64.38	61.38
294	297	93.61	89.61	86.61	83.61	80.61	77.61	74.61	70.61	67.61	64.61	62.61
297	300	94.84	90.84	87.84	84.84	81.84	78.84	75.84	71.84	68.84	65.84	62.84
300	303	95.06	92.06	89.06	86.06	83.06	80.06	76.06	73.06	70.06	67.06	64.06
303	306	96.29	93.29	90.29	87.29	84.29	81.29	77.29	74.29	71.29	68.29	65.29
306	309	97.52	94.52	91.52	88.52	85.52	82.52	78.52	75.52	72.52	69.52	66.52
309	312	98.75	95.75	92.75	89.75	86.75	82.75	79.75	76.75	73.75	70.75	67.75
312	315	99.98	96.98	93.98	90.98	87.98	83.98	80.98	77.98	74.98	71.98	68.98
315	318	101.21	98.21	95.21	92.21	88.21	85.21	82.21	79.21	76.21	73.21	70.21
318	321	102.44	99.44	96.44	93.44	89.44	86.44	83.44	80.44	77.44	74.44	70.44
321	324	103.67	100.67	97.67	93.67	90.67	87.67	84.67	81.67	78.67	75.67	71.67
324	327	104.90	101.90	98.90	94.90	91.90	88.90	85.90	82.90	79.90	75.90	72.90
327	330	106.13	103.13	100.13	96.13	93.13	90.13	87.13	84.13	81.13	77.13	74.13
330	333	107.36	104.36	100.36	97.36	94.36	91.36	88.36	85.36	81.36	77.36	75.36
333	336	108.59	105.59	101.59	98.59	95.59	92.59	89.59	86.59	82.59	79.59	76.59
336	339	109.82	105.82	102.82	99.82	96.82	93.82	90.82	87.82	83.82	80.82	77.82
339	341	110.01	107.01	104.01	101.01	98.01	95.01	91.01	88.01	85.01	82.01	79.01
341	343	111.16	108.16	105.16	102.16	98.16	95.16	92.16	89.16	86.16	83.16	79.16
343	345	112.32	108.32	105.32	102.32	99.32	96.32	93.32	90.32	86.32	83.32	80.32
345	347	112.47	109.47	106.47	103.47	100.47	96.47	93.47	90.47	87.47	84.47	81.47
347	349	113.62	110.62	107.62	103.62	100.62	97.62	94.62	91.62	88.62	84.62	81.62
349	351	113.78	110.78	107.78	104.78	101.78	98.78	95.78	91.78	88.78	85.78	82.78
351	353	114.93	111.93	108.93	105.93	101.93	98.93	95.93	92.93	89.93	86.93	83.93
353	355	116.08	113.08	108.08	106.08	103.08	100.08	97.08	94.08	90.08	87.08	84.08
355	357	116.23	113.23	110.23	107.23	104.23	101.23	97.23	94.23	91.23	88.23	85.23
357	359	117.39	114.39	111.39	107.39	104.39	101.39	98.39	95.39	92.39	89.39	85.39
359	361	118.54	114.54	111.54	108.54	105.54	102.54	99.54	95.54	92.54	89.54	86.54
361	363	118.69	115.69	112.69	109.69	106.69	102.69	99.69	96.69	93.69	90.69	87.69
363	365	119.85	116.85	113.85	109.85	106.85	103.85	100.85	97.85	94.85	90.85	87.85
365	367	120.00	117.00	114.00	111.00	108.00	105.00	101.00	98.00	95.00	92.00	89.00
367	369	121.15	118.15	115.15	112.15	108.15	105.15	102.15	99.15	96.15	93.15	89.15
369	371	122.31	119.31	115.31	112.31	109.31	106.31	103.31	100.31	96.31	93.31	90.31
371	373	122.46	119.46	116.46	113.46	110.46	107.46	103.46	100.46	97.46	94.46	91.46
373	375	123.61	120.61	117.61	113.61	110.61	107.61	104.61	101.61	98.61	94.61	91.61
375	377	124.76	120.76	117.76	114.76	111.76	108.76	105.76	101.76	98.76	95.76	92.76
377	379	124.92	121.92	118.92	115.92	112.92	108.92	105.92	102.92	99.92	96.92	93.92
379	381	126.07	123.07	119.07	116.07	113.07	110.07	107.07	104.07	101.07	97.07	94.07
381	383	126.22	123.22	120.22	117.22	114.22	111.22	107.22	104.22	101.22	98.22	95.22
383	385	127.38	124.38	121.38	118.38	114.38	111.38	108.38	105.38	102.38	99.38	96.38
385	387	128.53	124.53	121.53	118.53	115.53	112.53	109.53	106.53	102.53	99.53	96.53
387	389	128.68	125.68	122.68	119.68	116.68	112.68	109.68	106.68	103.68	100.68	97.68

\$389 and over

Do not use this table. See page 37 for instructions.

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1997)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income, social security, and Medicare taxes to be withheld is—												
\$0	\$27	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
27	30	\$3.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18	\$2.18
30	33	3.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41	2.41
33	36	3.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64	2.64
36	39	4.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87	2.87
39	42	5.10	4.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
42	45	6.33	4.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33	3.33
45	48	6.56	5.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56	3.56
48	51	7.79	5.79	4.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79	3.79
51	54	8.02	7.02	5.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02	4.02
54	57	9.25	7.25	6.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25	4.25
57	60	9.48	8.48	6.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48	4.48
60	63	10.70	8.70	6.70	5.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
63	66	10.93	8.93	7.93	5.93	4.93	4.93	4.93	4.93	4.93	4.93	4.93
66	69	11.16	10.16	8.16	7.16	5.16	5.16	5.16	5.16	5.16	5.16	5.16
69	72	12.39	10.39	9.39	7.39	6.39	5.39	5.39	5.39	5.39	5.39	5.39
72	75	12.62	11.62	9.62	8.62	6.62	5.62	5.62	5.62	5.62	5.62	5.62
75	78	13.85	11.85	10.85	8.85	7.85	5.85	5.85	5.85	5.85	5.85	5.85
78	81	14.08	13.08	11.08	10.08	8.08	7.08	6.08	6.08	6.08	6.08	6.08
81	84	15.31	13.31	12.31	10.31	9.31	7.31	6.31	6.31	6.31	6.31	6.31
84	87	15.54	14.54	12.54	11.54	9.54	7.54	6.54	6.54	6.54	6.54	6.54
87	90	16.77	14.77	12.77	11.77	9.77	8.77	6.77	6.77	6.77	6.77	6.77
90	93	17.00	15.00	14.00	12.00	11.00	9.00	8.00	7.00	7.00	7.00	7.00
93	96	17.23	16.23	14.23	13.23	11.23	10.23	8.23	7.23	7.23	7.23	7.23
96	99	18.46	16.46	15.46	13.46	12.46	10.46	9.46	7.46	7.46	7.46	7.46
99	102	18.69	17.69	15.69	14.69	12.69	11.69	9.69	8.69	7.69	7.69	7.69
102	105	19.92	17.92	16.92	14.92	13.92	11.92	10.92	8.92	7.92	7.92	7.92
105	108	20.15	19.15	17.15	16.15	14.15	13.15	11.15	10.15	8.15	8.15	8.15
108	111	21.38	19.38	18.38	16.38	15.38	13.38	12.38	10.38	8.38	8.38	8.38
111	114	21.61	20.61	18.61	17.61	15.61	14.61	12.61	10.61	9.61	8.61	8.61
114	117	22.84	20.84	19.84	17.84	15.84	14.84	12.84	11.84	9.84	8.84	8.84
117	120	23.07	22.07	20.07	18.07	17.07	15.07	14.07	12.07	11.07	9.07	9.07
120	123	24.29	22.29	20.29	19.29	17.29	16.29	14.29	13.29	11.29	10.29	9.29
123	126	24.52	22.52	21.52	19.52	18.52	16.52	15.52	13.52	12.52	10.52	9.52
126	129	24.75	23.75	21.75	20.75	18.75	17.75	15.75	14.75	12.75	11.75	9.75
129	132	25.98	23.98	22.98	20.98	19.98	17.98	16.98	14.98	13.98	11.98	10.98
132	135	26.21	25.21	23.21	22.21	20.21	19.21	17.21	16.21	14.21	13.21	11.21
135	138	27.44	25.44	24.44	22.44	21.44	19.44	18.44	16.44	15.44	13.44	11.44
138	141	27.67	26.67	24.67	23.67	21.67	20.67	18.67	17.67	15.67	13.67	12.67
141	144	28.90	26.90	25.90	23.90	22.90	20.90	18.90	17.90	15.90	14.90	12.90
144	147	29.13	28.13	26.13	25.13	23.13	21.13	20.13	18.13	17.13	15.13	14.13
147	150	30.36	28.36	26.36	25.36	23.36	22.36	20.36	19.36	17.36	16.36	14.36
150	153	30.59	28.59	27.59	25.59	24.59	22.59	21.59	19.59	18.59	16.59	15.59
153	156	30.82	29.82	27.82	26.82	24.82	23.82	21.82	20.82	18.82	17.82	15.82
156	159	32.05	30.05	29.05	27.05	26.05	24.05	23.05	21.05	20.05	18.05	17.05
159	162	32.28	31.28	29.28	28.28	26.28	25.28	23.28	22.28	20.28	19.28	17.28
162	165	33.51	31.51	30.51	28.51	27.51	25.51	24.51	22.51	21.51	19.51	18.51
165	168	33.74	32.74	30.74	29.74	27.74	26.74	24.74	23.74	21.74	19.74	18.74
168	171	34.97	32.97	31.97	29.97	28.97	26.97	25.97	23.97	21.97	20.97	18.97
171	174	35.20	34.20	32.20	31.20	29.20	28.20	26.20	24.20	23.20	21.20	20.20
174	177	36.43	34.43	33.43	31.43	29.43	28.43	26.43	25.43	23.43	22.43	20.43
177	180	37.66	35.66	33.66	31.66	30.66	28.66	27.66	25.66	24.66	22.66	21.66
180	183	37.89	35.89	33.89	32.89	30.89	29.89	27.89	26.89	24.89	23.89	21.89
183	186	39.11	36.11	35.11	33.11	32.11	30.11	29.11	27.11	26.11	24.11	23.11
186	189	40.34	37.34	35.34	34.34	32.34	31.34	29.34	28.34	26.34	25.34	23.34
189	192	41.57	38.57	36.57	34.57	33.57	31.57	30.57	28.57	27.57	25.57	24.57
192	195	42.80	39.80	36.80	35.80	33.80	32.80	30.80	29.80	27.80	26.80	24.80
195	198	44.03	41.03	38.03	36.03	35.03	33.03	32.03	30.03	29.03	27.03	25.03
198	201	44.26	42.26	39.26	37.26	35.26	34.26	32.26	31.26	29.26	27.26	26.26
201	204	45.49	42.49	40.49	37.49	36.49	34.49	32.49	31.49	29.49	28.49	26.49
204	207	46.72	43.72	40.72	38.72	36.72	34.72	33.72	31.72	30.72	28.72	27.72
207	210	47.95	44.95	41.95	39.95	36.95	35.95	33.95	32.95	30.95	29.95	27.95
210	213	49.18	46.18	43.18	40.18	38.18	36.18	35.18	33.18	32.18	30.18	29.18
213	216	50.41	47.41	44.41	41.41	38.41	37.41	35.41	34.41	32.41	31.41	29.41
216	219	50.64	48.64	45.64	42.64	39.64	37.64	36.64	34.64	33.64	31.64	30.64
219	222	51.87	48.87	46.87	43.87	40.87	38.87	36.87	35.87	33.87	32.87	30.87
222	225	53.10	50.10	47.10	45.10	42.10	39.10	38.10	36.10	35.10	33.10	32.10
225	228	54.33	51.33	48.33	45.33	43.33	40.33	38.33	37.33	35.33	33.33	32.33
228	231	55.56	52.56	49.56	46.56	43.56	41.56	39.56	37.56	35.56	34.56	32.56
231	234	56.79	53.79	50.79	47.79	44.79	41.79	39.79	37.79	35.79	34.79	33.79

(Continued on next page)

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 1997)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income, social security, and Medicare taxes to be withheld is—										
\$234	\$237	\$57.02	\$55.02	\$52.02	\$49.02	\$46.02	\$43.02	\$40.02	\$39.02	\$37.02	\$36.02	\$34.02
237	240	58.25	55.25	53.25	50.25	47.25	44.25	41.25	39.25	38.25	36.25	35.25
240	243	59.47	56.47	53.47	51.47	48.47	45.47	42.47	40.47	38.47	37.47	35.47
243	246	60.70	57.70	54.70	51.70	49.70	46.70	43.70	40.70	39.70	37.70	36.70
246	249	61.93	58.93	55.93	52.93	49.93	47.93	44.93	41.93	39.93	38.93	36.93
249	252	63.16	60.16	57.16	54.16	51.16	48.16	46.16	43.16	41.16	39.16	38.16
252	255	64.39	61.39	58.39	55.39	52.39	49.39	46.39	44.39	41.39	40.39	38.39
255	258	64.62	62.62	59.62	56.62	53.62	50.62	47.62	44.62	42.62	40.62	38.62
258	261	65.85	62.85	60.85	57.85	54.85	51.85	48.85	45.85	42.85	40.85	39.85
261	264	67.08	64.08	61.08	58.08	56.08	53.08	50.08	47.08	44.08	42.08	40.08
264	267	68.31	65.31	62.31	59.31	56.31	54.31	51.31	48.31	45.31	42.31	41.31
267	270	69.54	66.54	63.54	60.54	57.54	54.54	52.54	49.54	46.54	43.54	41.54
270	273	70.77	67.77	64.77	61.77	58.77	55.77	52.77	50.77	47.77	44.77	42.77
273	276	71.00	68.00	66.00	63.00	60.00	57.00	54.00	51.00	49.00	46.00	43.00
276	279	72.23	69.23	67.23	64.23	61.23	58.23	55.23	52.23	49.23	47.23	44.23
279	282	73.46	70.46	67.46	65.46	62.46	59.46	56.46	53.46	50.46	47.46	45.46
282	285	74.69	71.69	68.69	65.69	63.69	60.69	57.69	54.69	51.69	48.69	45.69
285	288	75.92	72.92	69.92	66.92	63.92	61.92	58.92	55.92	52.92	49.92	46.92
288	291	77.15	74.15	71.15	68.15	65.15	62.15	59.15	57.15	54.15	51.15	48.15
291	294	77.38	75.38	72.38	69.38	66.38	63.38	60.38	57.38	55.38	52.38	49.38
294	297	78.61	75.61	73.61	70.61	67.61	64.61	61.61	58.61	55.61	53.61	50.61
297	300	79.84	76.84	73.84	71.84	68.84	65.84	62.84	59.84	56.84	53.84	51.84
300	303	81.06	78.06	75.06	72.06	70.06	67.06	64.06	61.06	58.06	55.06	52.06
303	306	82.29	79.29	76.29	73.29	70.29	68.29	65.29	62.29	59.29	56.29	53.29
306	309	83.52	80.52	77.52	74.52	71.52	68.52	66.52	63.52	60.52	57.52	54.52
309	312	83.75	81.75	78.75	75.75	72.75	69.75	66.75	64.75	61.75	58.75	55.75
312	315	84.98	81.98	79.98	76.98	73.98	70.98	67.98	64.98	62.98	59.98	56.98
315	318	86.21	83.21	80.21	78.21	75.21	72.21	69.21	66.21	63.21	60.21	58.21
318	321	87.44	84.44	81.44	78.44	76.44	73.44	70.44	67.44	64.44	61.44	58.44
321	324	88.67	85.67	82.67	79.67	76.67	74.67	71.67	68.67	65.67	62.67	59.67
324	327	89.90	86.90	83.90	80.90	77.90	74.90	72.90	69.90	66.90	63.90	60.90
327	330	91.13	88.13	85.13	82.13	79.13	76.13	73.13	71.13	68.13	65.13	62.13
330	333	91.36	89.36	86.36	83.36	80.36	77.36	74.36	71.36	69.36	66.36	63.36
333	336	92.59	89.59	87.59	84.59	81.59	78.59	75.59	72.59	69.59	67.59	64.59
336	339	93.82	90.82	87.82	84.82	82.82	79.82	76.82	73.82	70.82	67.82	65.82
339	341	95.01	92.01	89.01	86.01	83.01	80.01	78.01	75.01	72.01	69.01	66.01
341	343	95.16	92.16	89.16	87.16	84.16	81.16	78.16	75.16	72.16	70.16	67.16
343	345	96.32	93.32	90.32	87.32	84.32	82.32	79.32	76.32	73.32	70.32	67.32
345	347	95.47	94.47	91.47	88.47	85.47	82.47	79.47	76.47	74.47	71.47	68.47
347	349	97.62	94.62	91.62	88.62	86.62	83.62	80.62	77.62	74.62	71.62	68.62
349	351	98.78	95.78	92.78	89.78	86.78	83.78	80.78	78.78	75.78	72.78	69.78
351	353	98.93	95.93	92.93	90.93	87.93	84.93	81.93	78.93	75.93	72.93	70.93
353	355	100.08	97.08	94.08	91.08	88.08	85.08	83.08	80.08	77.08	74.08	71.08
355	357	100.23	97.23	95.23	92.23	89.23	86.23	83.23	80.23	77.23	75.23	72.23
357	359	101.39	98.39	95.39	92.39	89.39	87.39	84.39	81.39	78.39	75.39	72.39
359	361	101.54	99.54	96.54	93.54	90.54	87.54	84.54	81.54	78.54	76.54	73.54
361	363	102.69	99.69	96.69	93.69	90.69	88.69	85.69	82.69	79.69	76.69	73.69
363	365	103.85	100.85	97.85	94.85	91.85	88.85	85.85	82.85	80.85	77.85	74.85
365	367	104.00	101.00	98.00	95.00	93.00	90.00	87.00	84.00	81.00	78.00	75.00
367	369	105.15	102.15	99.15	96.15	93.15	90.15	87.15	85.15	82.15	79.15	76.15
369	371	106.31	102.31	99.31	97.31	94.31	91.31	88.31	85.31	82.31	79.31	77.31
371	373	106.46	103.46	100.46	97.46	94.46	91.46	89.46	86.46	83.46	80.46	77.46
373	375	107.61	104.61	101.61	98.61	95.61	92.61	89.61	86.61	83.61	81.61	78.61
375	377	107.76	104.76	101.76	98.76	95.76	93.76	90.76	87.76	84.76	81.76	78.76
377	379	108.92	105.92	102.92	99.92	96.92	93.92	90.92	87.92	85.92	82.92	79.92
379	381	110.07	106.07	103.07	100.07	98.07	95.07	92.07	89.07	86.07	83.07	80.07
381	383	110.22	107.22	104.22	101.22	98.22	95.22	92.22	90.22	87.22	84.22	81.22
383	385	111.38	108.38	105.38	102.38	99.38	96.38	93.38	90.38	87.38	84.38	82.38
385	387	112.53	108.53	105.53	102.53	99.53	96.53	94.53	91.53	88.53	85.53	82.53
387	389	112.68	109.68	106.68	103.68	100.68	97.68	94.68	91.68	88.68	86.68	83.68
389	391	113.84	110.84	106.84	103.84	100.84	97.84	95.84	92.84	89.84	86.84	83.84
391	393	113.99	110.99	107.99	104.99	101.99	98.99	95.99	92.99	89.99	87.99	84.99
393	395	115.14	112.14	109.14	106.14	102.14	100.14	97.14	94.14	91.14	88.14	85.14
395	397	116.29	112.29	109.29	106.29	102.29	100.29	97.29	94.29	92.29	89.29	86.29
397	399	118.45	113.45	110.45	107.45	104.45	101.45	98.45	95.45	92.45	89.45	86.45

\$399 and over

Do not use this table. See page 37 for instructions.

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

If you make certain payments to members of Indian tribes from gaming profits, you must withhold Federal income tax. You must withhold if (1) the total payment to a member for the year is over \$6,800 and (2) the payment is from the net revenues of class II or class III gaming activities (classified by the Indian Gaming Regulatory Act) conducted or licensed by the tribes.

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

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

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

Withholding Tables

To figure the amount of tax to withhold each time you make a payment, use the table on page 59 for the period for which you make payments. For example, if you make

payments weekly, use table 1; if you make payments monthly, use table 4. If the total payments to an individual for the year are \$6,800 or less, no withholding is required.

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

1. Payment	\$5,000.00
2. Tax to withhold from Table 4:	
a.	\$308.10
b. $\$5,000 - \$2,621 = \$2,379$	
$\$2,379 \times .28 =$	<u>666.12</u>
c. Total tax	<u>\$ 974.22</u>

Depositing and reporting withholding.— Combine the Indian gaming withholding with all other nonpayroll withholding (e.g., backup withholding and withholding on gambling winnings). Generally, you must deposit the amounts withheld by electronic funds transfer (see page 1) or at an authorized financial institution using **Form 8109**, Federal Tax Deposit Coupon. See **Circular E**, Employer's Tax Guide, for a detailed discussion of the deposit requirements.

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

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

Tables for All Individuals

(For Payments Made in 1997)

Table 1—WEEKLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$131	\$0	
Over—	But not over—	of excess over—	
\$131	\$605	15%	\$131
\$605	\$1,280	\$71.10 plus 28%	\$605
\$1,280	.....	\$260.10 plus 31%	\$1,280

Table 2—BIWEEKLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$262	\$0	
Over—	But not over—	of excess over—	
\$262	\$1,210	15%	\$262
\$1,210	\$2,560	\$112.20 plus 28%	\$1,210
\$2,560	.....	\$520.20 plus 31%	\$2,560

Table 3—SEMIMONTHLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$283	\$0	
Over—	But not over—	of excess over—	
\$283	\$1,310	15%	\$283
\$1,310	\$2,773	\$154.05 plus 28%	\$1,310
\$2,773	.....	\$563.69 plus 31%	\$2,773

Table 4—MONTHLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$567	\$0	
Over—	But not over—	of excess over—	
\$567	\$2,621	15%	\$567
\$2,621	\$5,546	\$308.10 plus 28%	\$2,621
\$5,546	.....	\$1,127.10 plus 31%	\$5,546

Table 5—QUARTERLY DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$1,700	\$0	
Over—	But not over—	of excess over—	
\$1,700	\$7,863	15%	\$1,700
\$7,863	\$16,638	\$924.45 plus 28%	\$7,863
\$16,638	.....	\$3,381.45 plus 31%	\$16,638

Table 6—SEMIANNUAL DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$3,400	\$0	
Over—	But not over—	of excess over—	
\$3,400	\$15,725	15%	\$3,400
\$15,725	\$33,275	\$1,248.75 plus 28%	\$15,725
\$33,275	.....	\$6,762.75 plus 31%	\$33,275

Table 7—ANNUAL DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$6,800	\$0	
Over—	But not over—	of excess over—	
\$6,800	\$31,450	15%	\$6,800
\$31,450	\$66,550	\$3,697.50 plus 28%	\$31,450
\$66,550	.....	\$13,525.50 plus 31%	\$66,550

Table 8—DAILY or MISCELLANEOUS DISTRIBUTION PERIOD

If the amount of the payment is:		The amount of income tax to withhold is:	
Not over	\$26.20	\$0	
Over—	But not over—	of excess over—	
\$26.20	\$121.00	15%	\$26.20
\$121.00	\$256.00	\$14.22 plus 28%	\$121.00
\$256.00	.....	\$52.02 plus 31%	\$256.00

