



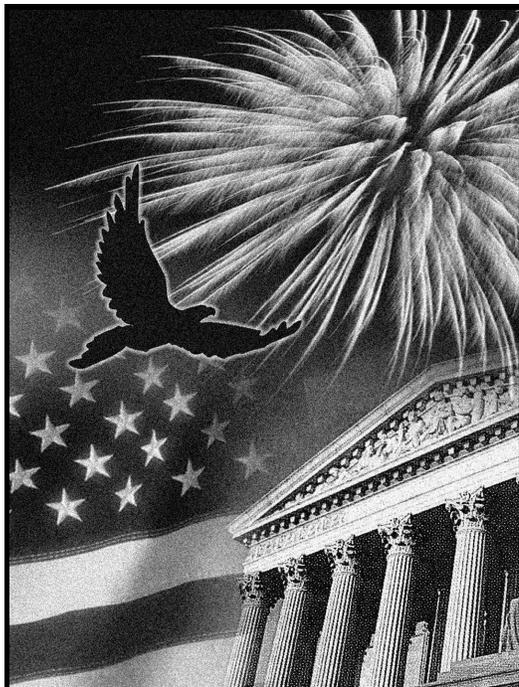
Publication 51

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(Circular A), Agricultural Employer's Tax Guide

(Including 2009 Wage Withholding and Advance Earned Income Credit Payment Tables)

For use in **2009**



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What's New

Social security and Medicare tax for 2009. Do not withhold social security tax after an employee reaches \$106,800 in social security wages. There is no limit on the amount of wages subject to Medicare tax. Social security and Medicare taxes apply to the wages of household workers you pay \$1,700 or more in cash.

Credit card payments. You can pay the balance due on Form 943 by using your credit card. However, you cannot deposit taxes through your credit card. See *Credit card payments* in the *Reminders* section.

New employment tax adjustment process in 2009. If you discover an error on a previously filed Form 943, Employer's Annual Federal Tax Return for Agricultural Employees, after December 31, 2008, make the correction using Form 943-X, Adjusted Employer's Annual Federal Tax Return for Agricultural Employees or Claim for Refund. Form 943-X is a stand-alone form that allows employers to correct errors immediately after an error is discovered. Employers no longer have to wait until the end of a year to make corrections by filing Form 941c with Form 943. See section 9 or get the Instructions for Form 943-X for additional information.

Disregarded entities and qualified subchapter S subsidiaries (QSubs). The IRS has published final regulations (T.D. 9356) under which QSubs and eligible single-owner disregarded entities are treated as separate entities for employment tax purposes. For more information, see Publication 15 (Circular E).

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

Reminders

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

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

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

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

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

Use the electronic options available from IRS and make filing and paying taxes easier. For more information, see

Publication 966, *The Secure Way to Pay Your Federal Taxes*.

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

You cannot use your credit card to deposit taxes. More information about credit card payments is available on the IRS website. Go to www.irs.gov and click on the electronic IRS link.

- Official Payments Corporation
1-800-2PAY-TAX (1-800-272-9829)
1-877-754-4413 (Customer Service)
www.officialpayments.com
- Link2Gov Corporation
1-888-PAY-1040 (1-888-729-1040)
1-888-658-5465 (Customer Service)
www.PAY1040.com

When you hire a new employee. Ask each new employee to complete the 2009 Form W-4, Employee's Withholding Allowance Certificate, or its Spanish version, Formulario W-4(SP). Also, ask the employee to show you his or her social security card so that you can record the employee's name and social security number accurately. If the employee has lost the card or recently changed names, have the employee apply for a duplicate or corrected card. If the employee does not have a card, have the employee apply for one on Form SS-5, Application for a Social Security Card. See section 1.

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

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

Forms in Spanish. You can provide Formulario W-4(SP), Certificado de Exención de la Retención del Empleado, in place of Form W-4, Employee's Withholding Allowance Certificate, to your Spanish-speaking employees. For more information, see Publication 579(SP), *Cómo Preparar la Declaración de Impuesto Federal*. You may also provide Formulario W-5(SP), Certificado del Pago por

Adelantado del Crédito por Ingreso del Trabajo, in place of Form W-5, Earned Income Credit Advance Payment Certificate.

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

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

Information returns. You may be required to file information returns to report certain types of payments made during the year. For example, you must file Form 1099-MISC, Miscellaneous Income, to report payments of \$600 or more to persons not treated as employees (for example, independent contractors) for services performed for your trade or business. For details about filing Forms 1099 and for information about required electronic filing, see the 2009 General Instructions for Forms 1099, 1098, 5498, and W-2G for general information and the separate, specific instructions for each information return that you file (for example, 2009 Instructions for Form 1099-MISC). Do not use Forms 1099 to report wages or other compensation that you paid to employees; report these amounts on Form W-2.

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



After December 1, 2008, you cannot file Forms 1099 using magnetic media.

Information reporting call site. The IRS operates a centralized call site to answer questions about reporting on Forms W-2, W-3, 1099, and other information returns. If you have questions related to reporting on information returns, you may call 1-866-455-7438 (toll free) or 304-263-8700 (not toll free). Hearing-impaired individuals may use the TTY/TTD service at 304-267-3367 (not toll free). The call site can also be reached by email at mccirp@irs.gov.

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

- DHL Express (DHL): DHL Same Day Service; DHL Next Day 10:30 am; DHL Next Day 12:00 pm; DHL Next Day 3:00 pm; and DHL 2nd Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.

- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

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



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

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

When a crew leader furnishes workers to you. Record the crew leader’s name, address, and EIN. See sections 2, 10, and 11.

Contacting your Taxpayer Advocate. If you have attempted to deal with an IRS problem unsuccessfully, you should contact your Taxpayer Advocate.

The Taxpayer Advocate independently represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels. While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

To contact your Taxpayer Advocate:

- Call the Taxpayer Advocate toll free at 1-877-777-4778;
- Call, write, or fax the Taxpayer Advocate office in your area;
- Call 1-800-829-4059 if you are a TTY/TDD user; or
- Visit www.irs.gov/advocate.

For more information, see Publication 1546, Taxpayer Advocate Service: Your Voice at the IRS (now available in Chinese, Korean, Russian, and Vietnamese, in addition to English and Spanish).

Photographs of missing children. The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

Calendar

The following are important dates and responsibilities. See section 7 for information about depositing taxes reported on Forms 941, 943, 944, and 945. Also see Publication 509, Tax Calendars for 2009.



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

By January 31

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

By February 15

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

On February 16

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

By February 28

File Forms 1099 and 1096. File Copy A of all Forms 1099 with Form 1096, Annual Summary and Transmittal of U.S. Information Returns, with the IRS. For electronically filed returns, see *By March 31* below.

By February 28

File Forms W-2 and W-3. File Copy A of all Forms W-2 with Form W-3, Transmittal of Wage and Tax Statements, with the Social Security Administration (SSA). For electronically filed returns, see *By March 31* below.

By March 31

File electronic Forms W-2 and 1099. File electronic Forms W-2 with the SSA and Forms 1099 with the IRS. See Social Security’s Employer Reporting Instructions and Information webpage at www.socialsecurity.gov/employer for more information about filing Forms W-2 and W-2c electronically.

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

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

Before December 1

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

On December 31

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

Introduction

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

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

Ordering publications and forms. See *Quick and Easy Access to IRS Tax Help and Tax Products* at the end of this publication. You can order your 2008 and 2009 employment tax and information return forms, instructions, and publications online at www.irs.gov/businesses. Select “Online Ordering for Information Returns and Employer Returns.”

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

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

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

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

You can write to us at the following address:

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

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

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

Ordering forms and publications. Visit www.irs.gov/formspubs to download forms and publications, call 1-800-829-3676, or write to the address below and receive a response within 10 days after your request is received.

Internal Revenue Service
National Distribution Center
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

Tax questions. If you have a tax question, check the information available on www.irs.gov or call 1-800-829-1040. We cannot answer tax questions sent to either of the above addresses.

Useful Items

You may want to see:

Publication

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

1. Taxpayer Identification Numbers

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

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

If you do not have an EIN, you may apply for one online. Go to the IRS website at www.irs.gov. Click on the tab for businesses and go to "Employer ID Numbers". Click on "Apply for an EIN online" and then "apply online now." You may also apply for an EIN by calling 1-800-829-4933, or you can fax or mail Form SS-4 to the IRS. Do not use a social security number (SSN) in place of an EIN.

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

See *Depositing without an EIN* in section 7 if you must make a tax deposit and you do not have an EIN.

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

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

When you receive your EIN. If you are a new employer that indicated a federal tax obligation when requesting an EIN, you will be pre-enrolled in the Electronic Federal Tax

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

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

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

Applying for a social security number. If you file Form W-2 on paper and your employee has applied for an SSN but does not have one when you must file Form W-2, enter “Applied For” on the form. If you are filing electronically, enter all zeros (000-00-0000) in the social security number field. When the employee receives the SSN, file Copy A of Form W-2c, Corrected Wage and Tax Statement, with the SSA to show the employee’s SSN. Furnish Copies B, C, and 2 of Form W-2c to the employee. Up to five Forms W-2c per Form W-3c (up to 50 W-3c reports) may be created and submitted to the SSA over the Internet. For more information, visit Social Security’s Employer Reporting Instructions and Information webpage at www.socialsecurity.gov/employer. Advise your employee to correct the SSN on his or her original Form W-2.

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

shows you an updated social security card with the new name.

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

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



An individual with an ITIN who later becomes eligible to work in the United States must obtain an SSN. If the individual is currently eligible to work in the United States, instruct the individual to apply for an SSN and follow the instructions under Applying for a social security number on page 6. Do not use an ITIN in place of an SSN on Form W-2.

Verification of social security numbers. The SSA offers employers and authorized reporting agents three methods for verifying employee SSNs.

- **Internet.** Verify up to 10 names and numbers (per screen) online and receive immediate results, or upload batch files of up to 250,000 names and numbers and usually receive results the next government business day. Visit www.socialsecurity.gov/employer and click on the *Verify Social Security Numbers Online* link.
- **Telephone.** Verify up to five names and numbers by calling 1-800-772-6270 or 1-800-772-1213.
- **Paper.** Verify up to 300 names and numbers by submitting a paper request. For information, see Appendix A in the Social Security Number Verification System (SSNVS) Handbook at www.socialsecurity.gov/employer/ssnvs_handbk.htm#appendix.

Some verification methods require registration. For more information, call 1-800-772-6270.

2. Who Are Employees?

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

Employee status under common law. Generally, a worker who performs services for you is your employee if you have the right to control what will be done and how it will be done. This is so even when you give the employee freedom of action. What matters is that you have the right

to control the details of how the services are performed. Get Publication 15-A, Employer's Supplemental Tax Guide, for more information on how to determine whether an individual providing services is an independent contractor or an employee.

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

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

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

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

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

The table on page 24, *How Do Employment Taxes Apply to Farmwork*, distinguishes between farm and non-farm activities, and also addresses rules that apply in special situations.

Crew Leaders

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

Husband-Wife Business

If you and your spouse jointly own and operate a farm or nonfarm business and share in the profits and losses, you are partners in a partnership, whether or not you have a formal partnership agreement. See Publication 541, Partnerships, for more details. The partnership is considered the employer of any employees, and is liable for any employment taxes due on wages paid to its employees.

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

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

3. Taxable Wages

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

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

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

Family members. Generally, the wages that you pay to family members who are your employees are subject to social security and Medicare taxes, federal income tax withholding, and FUTA tax. However, certain exemptions may apply for your child, spouse, or parent. See the table,

Household employees. The wages of an employee who performs household services, such as a maid, babysitter, gardener, or cook, in your home are not subject to social security and Medicare taxes if you pay that employee cash wages of less than \$1,700 in 2009.

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

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

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



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

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

4. Social Security and Medicare Taxes

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

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

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

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

- The total that you pay for farmwork (cash and non-cash) to all your employees is \$2,500 or more during the year.

Exceptions. The \$150 and \$2,500 tests do not apply to wages that you pay to a farmworker who receives less than \$150 in annual cash wages and the wages are not subject to social security and Medicare taxes, or federal income tax withholding, even if you pay \$2,500 or more in that year to all of your farmworkers if the farmworker:

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

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

Social Security and Medicare Tax Withholding

For wages paid in 2009 the social security tax rate is 6.2%, for both the employee and employer, on the first \$106,800 paid to each employee. You must withhold at this rate from each employee and pay a matching amount.

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

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

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

Withholding social security and Medicare taxes on nonresident alien employees. In general, if you pay wages to nonresident alien employees, you must withhold social security and Medicare taxes as you would for a U.S. citizen or resident alien. However, see Publication 515,

Withholding of Tax on Nonresident Aliens and Foreign Entities, for exceptions to this general rule.

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

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

5. Federal Income Tax Withholding

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

Form W-4. To know how much federal income tax to withhold from employees' wages, you should have a Form W-4, Employee's Withholding Allowance Certificate, on file for each employee. Encourage your employees to file an updated Form W-4 for 2009, especially if they owed taxes or received a large refund when filing their 2008 tax return. Advise your employees to visit the IRS website at www.irs.gov/individuals and select the "IRS Withholding Calculator" link for help in determining how many withholding allowances to claim on their Form W-4. Ask each new employee to give you a signed Form W-4 when starting work. Make the form effective with the first wage payment. If a new employee does not give you a completed Form W-4, withhold tax as if he or she is single, with no withholding allowances.

Forms in Spanish. You can provide Formulario W-4(SP), Certificado de Exención de la Retención del Empleado, in place of Form W-4, Employee's Withholding Allowance Certificate, to your Spanish-speaking employees. For more information, see Publication 579(SP), *Cómo Preparar la Declaración de Impuesto Federal*.

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



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

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

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

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

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

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

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

Procedure for withholding income taxes on the wages of nonresident alien employees. In general, you must withhold federal income taxes on the wages of nonresident alien employees. However, see Publication 515 for exceptions to this general rule.

Under this procedure, you add an amount, as set forth in the chart below, to the nonresident alien employee's wages solely for purposes of calculating the federal income tax withholding for each payroll period. You determine the amount to be withheld by applying the federal income tax withholding tables to the amount of wages paid plus the additional chart amount.



Nonresident alien students from India and business apprentices from India are not subject to this procedure.

The amount to be added to the nonresident alien employee's wages to calculate federal income tax withholding is set forth in the following chart:

Amount to Add to Nonresident Alien Employee's Wages for Calculating Income Tax Withholding Only

<u>Payroll Period</u>	<u>Add Additional</u>
Weekly	\$ 51.00
Biweekly	102.00
Semimonthly	110.00
Monthly	221.00
Quarterly	663.00
Semiannually	1,325.00
Annually	2,650.00
Daily or Miscellaneous (each day of the payroll period)	10.20

The amounts added under this chart for purposes of this procedure are added to wages solely for the purpose of calculating the amount of federal income tax withholding on the wages of the nonresident alien employee. These chart amounts should not be included in any box on the employee's Form W-2 and do not increase the federal income tax liability of the employee. Also, these chart amounts do not increase the social security, Medicare, or FUTA tax liability of the employer or the employee.

This procedure only applies to nonresident alien employees who have wages subject to federal income tax withholding.

Example. An employer using the percentage method of withholding pays wages of \$500 for a biweekly payroll period to a married nonresident alien employee. The nonresident alien has properly completed Form W-4, entering marital status as single with one withholding allowance and indicating status as a nonresident alien on line 6 of Form W-4 (see below). The employer determines the wages to be used in the withholding tables by adding to the \$500 amount of wages paid the amount of \$102 from the chart above (\$602 total). The employer then applies the applicable table (Table 2(a), the table for biweekly payroll period, single persons) by subtracting the applicable percentage method amount for one withholding allowance for a biweekly payroll period from \$602 and making the calculations under the table.

The \$102 added to wages for purposes of calculating income tax withholding is not reported on Form W-2, and does not affect the social security tax, Medicare tax, or FUTA tax liability of the employer or the employee.

Supplemental wage payment. This procedure for determining the amount of federal income tax withholding does not apply to a supplemental wage payment (see *Supplemental wages* on page 12) if the 35% mandatory

flat rate withholding applies or if the 25% flat rate withholding is being used to calculate income tax withholding on the supplemental wage payment.

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

- Not claim exemption from income tax withholding;
- Request withholding as if they are single, regardless of their actual marital status;
- Claim only one allowance (if the nonresident alien is a resident of Canada, Mexico, or Korea, he or she may claim more than one allowance); and
- Write "Nonresident Alien" or "NRA" above the dotted line on line 6 of Form W-4.

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



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

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

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

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

After submitting a copy of the requested Form W-4 to the IRS, continue to withhold federal income tax based on that Form W-4 if it is valid (see *Invalid Forms W-4* later). However, the IRS may later notify you in writing that the employee is not entitled to claim a complete exemption from withholding or more than the maximum number of withholding allowances specified by the IRS in the written notice. The notice will also specify the applicable marital

status for purposes of calculating the required amount of withholding. You are to withhold federal income tax based on the effective date shown on the notice using the maximum number of withholding allowances and marital status specified in the notice (commonly referred to as a “lock-in letter”).

Initial lock-in letter. The IRS uses information reported on Form W-2, Wage and Tax Statement, to identify employees with withholding compliance problems. In some cases, where a serious under-withholding problem is found to exist for a particular employee, the IRS may issue a lock-in letter to the employer specifying the maximum number of withholding allowances and marital status permitted for a specific employee. If the employee is employed by you as of the date of the notice, you must furnish the notice to the employee within 10 business days of receipt. You may follow any reasonable business practice to furnish the copy of the notice to the employee.

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

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

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

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

Modification notice. After issuing the notice specifying the maximum number of withholding allowances and marital status permitted, the IRS may issue a subsequent notice (modification notice) that modifies the original notice. The modification notice may change the marital status

and/or the number of withholding allowances permitted. You must withhold federal income tax based on effective date specified in the modification notice.

Employee provides you a new Form W-4 after IRS notice. After the IRS issues a notice or modification notice, if the employee provides you with a new Form W-4 claiming complete exemption from withholding or claims a marital status, a number of withholding allowances, and any additional withholding that results in less withholding than would result under the IRS notice or modification notice, you must disregard the new Form W-4. You are required to withhold on the basis of the notice or modification notice unless the IRS subsequently notifies you to withhold based on the new Form W-4. If the employee wants to put a new Form W-4 into effect that results in less withholding than required, the employee must contact the IRS.

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

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

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

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

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

When you get an invalid Form W-4, do not use it to figure federal income tax withholding. Tell the employee that it is invalid and ask for another one. If the employee does not give you a valid one, withhold taxes as if the

employee was single and claiming no withholding allowances. However, if you have an earlier Form W-4 for this worker that is valid, withhold as you did before.

For additional information about these rules, see Treasury Decision 9337, 2007-35 I.R.B. 455, available at www.irs.gov/pub/irs-irbs/irb07-35.pdf.

Amounts exempt from levy on wages, salary, and other income. If you receive a Notice of Levy on Wages, Salary, and Other Income (Forms 668-W(c), 668-W(c)(DO), or 668-W(ICS)), you must withhold amounts as described in the instructions for these forms. Publication 1494 (2009), Table for Figuring Amount Exempt From Levy on Wages, Salary, and Other Income—Forms 668-W(c), 668-W(c)(DO), and 668-W(ICS), shows the exempt amount. If a levy issued in a prior year is still in effect and the taxpayer submits a new Statement of Exemptions and Filing Status, use the current year Publication 1494 to compute the exempt amount.

How To Figure Federal Income Tax Withholding

There are several ways to figure federal income tax withholding.

- Wage bracket tables. See page 22 for directions on how to use the tables.
- Percentage method. See page 22 for directions on how to use the percentage method.
- Alternative formula tables for percentage method withholding. See Publication 15-A.
- Wage bracket percentage method withholding tables. See Publication 15-A.
- Other alternative methods. See Publication 15-A.

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

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

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

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

If you pay supplemental wages separately (or combine them in a single payment and specify the amount of each), the federal income tax withholding method depends partly

on whether you withhold federal income tax from your employee's regular wages.

1. If you withheld federal income tax from an employee's regular wages in the current or immediately preceding calendar year, you can use one of the following methods for the supplemental wages.
 - a. Withhold a flat 25% (no other percentage allowed).
 - b. Add the supplemental wages to the concurrently paid regular wages, or, if there are no concurrently paid regular wages, to the most recent payment of regular wages this year. Then figure the federal income tax withholding as if the total was a single payment. Subtract the tax already withheld from the regular wages. Withhold the remaining tax from the supplemental wages. If there are no concurrently paid regular wages but there were other payments of supplemental wages (after the last payment of regular wages but before the current payment of supplemental wages), aggregate all the payments, calculate the tax on the total, subtract the tax already withheld from the regular wages and the previous supplemental wages, and withhold the remaining tax.
2. If you did not withhold federal income tax from the employee's regular wages in the current or immediately preceding calendar year, use method 1-b above. This would occur, for example, when the value of the employee's withholding allowances claimed on Form W-4 is more than the wages.



Separate rules apply to any supplemental wages exceeding \$1,000,000 that you pay to an individual during the year. See section 7 in

Publication 15 (Circular E) for details.

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

6. Advance Earned Income Credit (EIC) Payment

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

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

For 2009, the advance payment can be as much as \$1,826. The tables that begin on page 47 reflect that limit.

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

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

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

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

How to figure the advance EIC payment. Figure the amount of advance EIC to include in the employee's pay by using either the wage bracket or percentage method tables that begin on page 47. There are separate tables for employees whose spouses have a Form W-5 in effect.



During 2009, if you pay an employee total wages of at least \$40,295 (\$43,415 if married filing jointly) you must stop making advance EIC payments to that employee for the rest of the year.

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

Employer's returns. Show the total payments that you made to employees on the advance EIC line (line 10) of your Form 943. Subtract this amount from your total taxes on line 9. See the Instructions for Form 943. Reduce the amounts reported on line 15 of Form 943 or on Form 943-A, Agricultural Employer's Record of Federal Tax Liability, by any advance EIC paid to your employees.

Generally, you will make the advance EIC payment from withheld federal income tax and employee and employer social security and Medicare taxes. Advance EIC payments are treated as deposits of these taxes on the day that you pay wages (including the advance EIC payment) to your employees. The payments are treated as deposits of these taxes in the following order: first to the amount of

federal income tax withholding, then to withheld employee social security and Medicare taxes, and last, to the employer's share of social security and Medicare taxes. For more information, see Publication 15 (Circular E).

Required Notice to Employees

You must notify employees who have no federal income tax withheld that they may be able to claim a tax refund because of the EIC. Although you do not have to notify employees who claim exemption from withholding on Form W-4, Employee's Withholding Allowance Certificate, about the EIC, you are encouraged to notify any employees whose wages for 2008 were less than \$38,646 (\$41,646 if married filing jointly) that they may be eligible to claim the credit for 2008. This is because eligible employees may get a refund of the amount of EIC that is more than the tax that they owe.

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

If a substitute Form W-2 is given to the employee on time but does not have the required statement, you must notify the employee within 1 week of the date that the substitute Form W-2 is given. If Form W-2 is required but is not given on time, you must give the employee Notice 797 or your written statement by the date that Form W-2 is required to be given. If Form W-2 is not required, you must notify the employee by February 7, 2009.

7. Depositing Taxes

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

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

- You report less than a \$2,500 tax liability for the year (line 11 of Form 943 or line 4 of Form 945) and you pay in full with a return that is filed on time. However, if you are unsure that you will report less than \$2,500, deposit under the rules explained in this section so that you will not be subject to failure-to-deposit penalties.

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



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

When To Deposit



If you employ both farm and nonfarm workers, do not combine the taxes reportable on Forms 941 or 944 with Form 943 to decide whether to make a deposit. See *Employers of Both Farm and Nonfarm Workers on page 18*.

The rules for determining when to deposit Form 943 taxes are discussed below. (Separate rules apply to federal unemployment (FUTA) tax. See section 10.) Under these rules, you are classified as either a monthly schedule depositor or a semiweekly schedule depositor.

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

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

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

Lookback period. The lookback period is the second calendar year preceding the current calendar year. For example, the lookback period for 2009 is 2007.

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

2007 — \$48,000

2008 — \$60,000

Rose Co. is a monthly schedule depositor for 2009 because its taxes for the lookback period (\$48,000 for

calendar year 2007) were not more than \$50,000. However, for 2010, Rose Co. is a semiweekly schedule depositor because the total taxes for its lookback period (\$60,000 for calendar year 2008) exceeded \$50,000.

Adjustments to lookback period taxes. To determine your taxes for the lookback period, use only the tax that you reported on the original return (Form 943, line 9). Do not include adjustments shown on Form 943-X.

Example of adjustments. An employer originally reported total tax of \$45,000 for the lookback period in 2007. The employer discovered during March 2009 that the tax during the lookback period was understated by \$10,000 and corrected this error by filing Form 943-X. The total tax reported in the lookback period is still \$45,000. The \$10,000 adjustment is also not treated as part of the 2009 taxes.

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

Monthly Deposit Schedule

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

Monthly schedule example. Red Co. is a seasonal employer and a monthly schedule depositor. It pays wages each Friday. It paid wages during August 2009, but did not pay any wages during September. Red Co. must deposit the combined tax liabilities for the August paydays by September 15. Red Co. does not have a deposit requirement for September (that is, due by October 15) because no wages were paid in September; therefore, it did not have a tax liability for September.

New employers. For agricultural employers, your tax liability for any year in the lookback period before the date you started or acquired your business is considered to be zero. Therefore, you are a monthly schedule depositor for the first and second calendar years of your agricultural business (but see the *\$100,000 Next-Day Deposit Rule* on page 15).

Semiweekly Deposit Schedule

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

Semiweekly depositors are not required to deposit twice a week if their payments were in same semiweekly period unless the *\$100,000 Next Day Deposit Rule* (discussed later) applies. For example, if you made a payment on both Wednesday and Friday and incurred taxes of \$10,000 for each pay date, deposit the \$20,000 by the following Wednesday. If you made no additional payments on Saturday through Tuesday, no deposit is due on Friday.



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

Semiweekly Deposit Schedule

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

Semiweekly schedule example. Green, Inc., a semiweekly schedule depositor, pays wages on the last day of each month. Green, Inc., will deposit only once a month, but the deposit will be made under the semiweekly deposit schedule as follows. Green, Inc.'s tax liability for the May 30, 2009 (Saturday), wage payment must be deposited by June 5, 2009 (Friday).

Semiweekly deposit period spanning two quarters. If you have more than one pay date during a semiweekly period and the pay dates fall in different calendar quarters, you will need to make separate deposits for the separate liabilities. For example, if you have a pay date on Wednesday, September 30, 2009 (third quarter), and another pay date on Friday, October 2, 2009 (fourth quarter), two separate deposits will be required even though the pay dates fall within the same semiweekly period. Both deposits will be due Wednesday, October 7, 2009 (three banking days from the end of the semiweekly deposit period).

Deposits on Banking Days Only

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

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

accumulated taxes on Friday and the following Monday is not a banking day, the deposit normally due on Wednesday may be made on Thursday (allowing 3 banking days to make the deposit).

\$100,000 Next-Day Deposit Rule

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

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

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



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

Example of the \$100,000 next-day deposit rule. Elm, Inc., started business on April 3, 2009. Because Elm, Inc., is a new employer, the taxes for its lookback period are considered to be zero; therefore, Elm, Inc., is a monthly schedule depositor. On April 10, Elm, Inc., paid wages for the first time and accumulated taxes of \$50,000. On April 17 (Friday), Elm, Inc., paid wages and accumulated taxes of \$60,000, for a total of \$110,000. Because Elm, Inc., accumulated \$110,000 on April 17, it must deposit \$110,000 by April 20 (Monday), the next banking day.

Accuracy of Deposits Rule

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

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

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

Makeup Date for Deposit Shortfall:

- **Monthly Schedule Depositor**—Deposit the shortfall or pay it with your return by the due date of your Form 943. You may pay the shortfall with your Form 943 even if the amount is \$2,500 or more.
- **Semiweekly Schedule Depositor**—Deposit by the earlier of (a) the first Wednesday or Friday (whichever comes first) that falls on or after the 15th of the month following the month in which the shortfall occurred, or (b) the due date for Form 943. For example, if a semiweekly schedule depositor has a deposit shortfall during February 2009, the shortfall makeup date is March 18, 2009 (Wednesday).

How To Deposit

The two methods of depositing employment taxes are discussed below. See *Payment with return* on page 13 for exceptions explaining when taxes may be paid with the tax return instead of being deposited.

Electronic deposit requirement (EFTPS). You must make electronic deposits of all depository taxes (such as employment tax, excise tax, and corporate income tax) using the Electronic Federal Tax Payment System (EFTPS) in 2009 if:

- Your total deposits of such taxes in 2007 were more than \$200,000, or
- You were required to use EFTPS in 2008.

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

New employers that have a federal tax obligation will be pre-enrolled in EFTPS. Call the toll-free number located in your Employer Identification Number (EIN) Package to activate your enrollment and begin making your tax deposit payments. See *When you receive your EIN* on page 5 for more information.

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

Depositing without an EIN. If you have applied for an EIN but have not received it and you must make a deposit, make the deposit with the IRS. Do not make the deposit at an authorized depository. Make your check or money order payable to the "United States Treasury" and show on it your name (as shown on Form SS-4), address, kind of tax, period covered, and date you applied for an EIN. Send your deposit with an explanation to your local IRS office or the office where you file Form 943 or Form 945. The addresses are provided in the separate instructions for Forms 943 and 945 and are also available on the IRS website at www.irs.gov. Do not use Form 8109-B, Federal Tax Deposit Coupon, in this situation.

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

Use Form 8109-B to make deposits only if:

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

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

Deposit Penalties

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

is due, or the first quarter during which your frequency of deposits changed, if you timely filed your employment tax return.

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

Penalty	Charged for...
2%	Deposits made 1 to 5 days late.
5%	Deposits made 6 to 15 days late.
10%	Deposits made 16 or more days late. Also applies to amounts paid within 10 days of the date of the first notice the IRS sent asking for the tax due.
10%	Deposits made at an unauthorized financial institution, paid directly to the IRS, or paid with your tax return. But see <i>Depositing without an EIN</i> earlier and <i>Payment with return</i> on page 13 for exceptions.
10%	Amounts subject to electronic deposit requirements but not deposited using EFTPS.
15%	Amounts still unpaid more than 10 days after the date of the first notice that the IRS sent asking for the tax due or the day on which you received notice and demand for immediate payment, whichever is earlier.

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

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

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

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

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

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

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

“Averaged” failure-to-deposit penalty. IRS may assess an “averaged” failure-to-deposit penalty of 2% to 10% if you are a monthly schedule depositor and did not properly complete line 15 of Form 943 when your tax liability (line 11) shown on Form 943 was \$2,500 or more. IRS may also assess this penalty of 2% to 10% if you are a semiweekly schedule depositor and your tax liability (line 11) shown on Form 943 was \$2,500 or more and you did any of the following.

- Completed line 15 of Form 943 instead of Form 943-A.
- Failed to attach a properly completed Form 943-A.
- Completed Form 943-A incorrectly, for example, by entering tax deposits instead of tax liabilities in the numbered spaces.

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

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

- If you are a monthly schedule depositor, report your tax liabilities (not your deposits) in the monthly entry spaces on line 15.
- If you are a semiweekly schedule depositor, report your tax liabilities (not your deposits) on Form 943-A in the lines that represent the dates you paid your employees.
- Verify that your total liability shown on line 15 of Form 943 or on line M of Form 943-A equals your tax liability shown on line 11 of Form 943.
- Do not show negative amounts on line 15 or Form 943-A. If a prior period adjustment results in a decrease in your tax liability, reduce your liability for the day you discovered the error by the tax decrease resulting from the error, but not below zero. Apply any remaining decrease to subsequent liabilities.
- For prior period errors discovered after December 31, 2008, **do not** adjust your tax liabilities reported on line 15 or on Form 943-A.

Employers of Both Farm and Nonfarm Workers

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

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

8. Form 943

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

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

Household employees. If you file Form 943 and pay wages to household workers who work on your for-profit farm, you may include the wages and taxes of these workers on Form 943. If you choose not to report these wages and taxes on Form 943, or if your household worker does not work on your for-profit farm, report the wages of these workers separately on Schedule H (Form 1040), Household Employment Taxes. You must have an EIN to file Schedule H (Form 1040). See section 1 for details. If you report the wages on Form 943, include the taxes when you figure deposit requirements or make deposits. If you include household employee wages and taxes on Schedule H (Form 1040), do not include the household employee taxes when you figure deposit requirements or make Form 943 deposits. See Publication 926, Household Employer's Tax Guide, for more information about household workers.

Penalties. For each month or part of a month that a return is not filed when required (disregarding any extensions of the filing deadline), there is a failure-to-file penalty of 5% of the unpaid tax due with that return. The maximum penalty is 25% of the tax due. Also, for each month or part of a month that the tax is paid late (disregarding any extensions of the payment deadline), there is a failure-to-pay penalty of 0.5% per month of the amount of tax. For individual filers only, the failure-to-pay penalty is reduced from 0.5% per

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

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

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

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

9. Reporting Adjustments on Form 943

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

Current Year Adjustments

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

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

Prior Year Adjustments (Errors Discovered Before January 1, 2009)

Generally, you can correct social security and Medicare errors on prior year Forms 943 by making an adjustment on your Form 943 for the year during which the error was discovered. The adjustment increases or decreases your tax liability for the year in which it is reported (the year the error was discovered) and is interest free. The net adjustments reported on Form 943 may include any number of corrections for one or more previous years, including both overpayments and underpayments.

You are **required** to provide background information and certifications supporting prior year adjustments. File with Form 943 a Form 941c, Supporting Statement To Correct Information, or attach a statement that shows the following:

- What the error was,
- The year in which each error was made and the amount of each error,
- The date on which you found each error,
- That you repaid the employee tax or received from each affected employee written consent to this refund or credit if the entry corrects an overcollection, and
- If the entry corrects social security and Medicare taxes overcollected in an earlier year, that you received from the employee a written statement that he or she will not claim a refund or credit for the amount.

Do not file Form 941c separately. The IRS will not be able to process your adjustments on Form 943 without this supporting information. See the Instructions for Form 941c for more information.

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

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

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

Social security and Medicare tax adjustments. Correct prior year social security and Medicare tax errors by making an adjustment on line 8 of Form 943 for the year during which the error was discovered.

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

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

Filing a claim for overreported prior year liabilities. If you discover an error on a prior year return resulting in a

tax overpayment, you may file Form 843, Claim for Refund and Request for Abatement, for a refund. This form also can be used to request an abatement of an overassessment of employment taxes, interest, and/or penalties. You must file Form 941c, or an equivalent statement, with Form 843. See the separate Instructions for Form 843.



For purposes of filing Form 843, a Form 943 filed on time is considered to be filed on April 15 of the year after the end of the tax year. Generally, a claim may be filed within 3 years after that date.

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

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

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

Prior Year Adjustments (Errors Discovered After December 31, 2008)

Under the new procedure for making adjustments, if you discover an error on a previously filed Form 943 **after December 31, 2008**, make the correction using Form 943-X. (Do not use Form 941c.) File a separate Form 943-X for each prior year you are correcting. File Form 943-X separately. **Do not** attach Form 943-X to your current period Form 943.

When you discover that you underreported tax on a previously filed return, you must file Form 943-X and **pay** any amount due no later than the due date of the return for the period during which you discovered the error to qualify for interest-free treatment of the correction. For example, you discover on June 15, 2009 that you underreported \$10,000 of social security and Medicare wages on your 2008 Form 943. You owe \$1,530 on the 2008 Form 943.

To qualify for an interest-free adjustment, you must file Form 943-X and pay the \$1,530 by January 31, 2009.

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

For additional information about the new procedure for adjusting employment taxes, get the Instructions for Form 943-X. See *Quick and Easy Access to IRS Tax Help and Tax Products* on page 57. See also Treasury Decision 9405, 2008-32 I.R.B. 293, available at http://www.irs.gov/irb/2008-32_IRB/ar13.html

Note. Continue to make current period adjustments for fractions of cents, sick pay, tips, and group-term life insurance on your Form 943. Also, continue to use the information in *Collecting underwithheld taxes from employees, Refunding amounts incorrectly withheld from employees, and Filing corrections to Forms W-2 and W-3 above*.

10. Federal Unemployment (FUTA) Tax

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

For 2009, you must file Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, if you:

- Paid cash wages of \$20,000 or more to farmworkers in any calendar quarter in 2008 or 2009, or
- Employed 10 or more farmworkers during at least some part of a day (whether or not at the same time) during any 20 or more different weeks in 2008 or 20 or more different weeks in 2009.

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

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

You must deposit FUTA tax with an authorized financial institution. (If you are subject to the electronic deposit

requirements, you must use EFTPS. See section 7.) The deposit rules for FUTA tax are different from those for income, social security, and Medicare taxes. See *Deposit rules for FUTA tax* later.

FUTA tax rate. For 2008 and 2009, the FUTA tax rate is 6.2% on the first \$7,000 of cash wages you pay to each employee. You may receive a credit of up to 5.4% of FUTA wages for the state unemployment tax that you pay. If your state tax rate (experience rate) is less than 5.4%, you are still allowed the full 5.4% credit. Therefore, your net FUTA tax rate may be as low as 0.8% (.008). FUTA tax applies, however, even if you are exempt from state unemployment tax or your employees are ineligible for unemployment compensation benefits. Form 940 takes state credits into account.

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

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

If your liability for the fourth quarter (plus any undeposited amount from any earlier quarter) is over \$500, deposit the entire amount by the due date of Form 940 (January 31). If it is \$500 or less you can make a deposit, pay the tax with a major credit card, or pay the tax with a check or money order with your Form 940 by January 31.

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

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

11. Records You Should Keep

Every employer subject to employment taxes must keep all related records available for inspection for at least 4 years after the due date for the return period to which the records

relate, or the date the taxes are paid, whichever is later. You may keep the records in whatever form you choose.

Keep a record of the following information.

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

Keep copies of the following documents.

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

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

12. Reconciling Wage Reporting Forms

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

To help reduce discrepancies:

1. Report bonuses as wages and as social security and Medicare wages on Forms W-2 and 943;
2. Report social security and Medicare wages and taxes separately on Forms W-2, W-3, and 943;
3. Report social security taxes on Form W-2 in the box for social security tax withheld (box 4), not as social security wages;

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

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

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

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

13. Federal Income Tax Withholding Methods

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

Wage Bracket Method

Under the wage bracket method, find the proper table (on pages 27 through 46) for your payroll period and the employee's marital status as shown on his or her Form W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of wages, find the amount of federal income tax to withhold. If your employee is claiming more than 10 withholding allowances, see below.

If you cannot use the wage bracket tables because wages exceed the amount shown in the last bracket of the table, use the percentage method of withholding described later. Be sure to reduce wages by the amount of total withholding allowances (shown in the table below) before using the percentage method tables on pages 25 and 26.

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

1. Multiply the number of withholding allowances that is over 10 by the allowance value for the payroll period. (The allowance values are in the *Percentage Method—2009 Amount for One Withholding Allowance* table below.)
2. Subtract the result from the employee's wages.
3. On this amount, find and withhold the tax in the column for 10 allowances.

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

Percentage Method

If you do not want to use the wage bracket tables on pages 27 through 46 to figure how much federal income tax to withhold, you can use the percentage method based on the table on this page and the appropriate rate table. This method works for any number of withholding allowances the employee claims and any amount of wages.

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

1. Multiply one withholding allowance (see table below) by the number of allowances the employee claims.
2. Subtract that amount from the employee's wages.
3. Determine the amount to withhold from the appropriate table on page 25 or 26.

Percentage Method—2009 Amount for One Withholding Allowance

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

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

1. Total wage payment		\$600.00
2. One allowance	\$70.19	
3. Allowances claimed on Form W-4	<u>2</u>	
4. Multiply line 2 by line 3		<u>\$140.38</u>
5. Amount subject to withholding (subtract line 4 from line 1)		\$459.62
6. Tax to be withheld on \$459.62 from Table 1—single person, page 25		<u>\$ 53.84</u>

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

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

Example. A married person claims four withholding allowances. She is paid \$1,000 a week. Multiply the weekly wages by 52 weeks to figure the annual wage of \$52,000. Subtract \$14,600 (the value of four withholding allowances annually) for a balance of \$37,400. Using column (b) of *Table 7—Annual Payroll Period* on page 26, the annual federal income tax withholding is \$3,612.50. Divide the annual amount by 52. The weekly federal income tax to withhold is \$69.47.

Alternative Methods of Federal Income Tax Withholding

Rather than the *Percentage Method* or *Wage Bracket Method* described earlier, you can use an alternative method to withhold federal income tax. Section 9 of Publication 15-A, *Employer's Supplemental Tax Guide*, describes these alternative methods.

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

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

14. Advance Earned Income Credit (EIC) Payment Methods

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

Wage Bracket Method

If you use the wage bracket tables on pages 49 through 55, figure the advance EIC payment as follows.

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

Percentage Method

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

Find the employee's gross wages before any deductions in the appropriate table on page 47 or 48. There are different tables for (a) single or head of household, (b) married without spouse filing certificate, and (c) married with both spouses filing certificates. Find the amount of the advance EIC payment shown in the appropriate table for the amount of wages paid.

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

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

15. How Do Employment Taxes Apply to Farmwork?

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

Tables for Percentage Method of Withholding

(For Wages Paid in 2009)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$51		\$0		Not over \$154		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$51	—\$200	10%	—\$51	\$154	—\$461	10%	—\$154
\$200	—\$681	\$14.90 plus 15%	—\$200	\$461	—\$1,455	\$30.70 plus 15%	—\$461
\$681	—\$1,621	\$87.05 plus 25%	—\$681	\$1,455	—\$2,785	\$179.80 plus 25%	—\$1,455
\$1,621	—\$3,338	\$322.05 plus 28%	—\$1,621	\$2,785	—\$4,165	\$512.30 plus 28%	—\$2,785
\$3,338	—\$7,212	\$802.81 plus 33%	—\$3,338	\$4,165	—\$7,321	\$898.70 plus 33%	—\$4,165
\$7,212	—\$2,081.23 plus 35%		—\$7,212	\$7,321	—\$1,940.18 plus 35%		—\$7,321

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$102		\$0		Not over \$308		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$102	—\$400	10%	—\$102	\$308	—\$921	10%	—\$308
\$400	—\$1,362	\$29.80 plus 15%	—\$400	\$921	—\$2,910	\$61.30 plus 15%	—\$921
\$1,362	—\$3,242	\$174.10 plus 25%	—\$1,362	\$2,910	—\$5,569	\$359.65 plus 25%	—\$2,910
\$3,242	—\$6,677	\$644.10 plus 28%	—\$3,242	\$5,569	—\$8,331	\$1,024.40 plus 28%	—\$5,569
\$6,677	—\$14,423	\$1,605.90 plus 33%	—\$6,677	\$8,331	—\$14,642	\$1,797.76 plus 33%	—\$8,331
\$14,423	—\$4,162.08 plus 35%		—\$14,423	\$14,642	—\$3,880.39 plus 35%		—\$14,642

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$110		\$0		Not over \$333		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$110	—\$433	10%	—\$110	\$333	—\$998	10%	—\$333
\$433	—\$1,475	\$32.30 plus 15%	—\$433	\$998	—\$3,152	\$66.50 plus 15%	—\$998
\$1,475	—\$3,513	\$188.60 plus 25%	—\$1,475	\$3,152	—\$6,033	\$389.60 plus 25%	—\$3,152
\$3,513	—\$7,233	\$698.10 plus 28%	—\$3,513	\$6,033	—\$9,025	\$1,109.85 plus 28%	—\$6,033
\$7,233	—\$15,625	\$1,739.70 plus 33%	—\$7,233	\$9,025	—\$15,863	\$1,947.61 plus 33%	—\$9,025
\$15,625	—\$4,509.06 plus 35%		—\$15,625	\$15,863	—\$4,204.15 plus 35%		—\$15,863

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$221		\$0		Not over \$667		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$221	—\$867	10%	—\$221	\$667	—\$1,996	10%	—\$667
\$867	—\$2,950	\$64.60 plus 15%	—\$867	\$1,996	—\$6,304	\$132.90 plus 15%	—\$1,996
\$2,950	—\$7,025	\$377.05 plus 25%	—\$2,950	\$6,304	—\$12,067	\$779.10 plus 25%	—\$6,304
\$7,025	—\$14,467	\$1,395.80 plus 28%	—\$7,025	\$12,067	—\$18,050	\$2,219.85 plus 28%	—\$12,067
\$14,467	—\$31,250	\$3,479.56 plus 33%	—\$14,467	\$18,050	—\$31,725	\$3,895.09 plus 33%	—\$18,050
\$31,250	—\$9,017.95 plus 35%		—\$31,250	\$31,725	—\$8,407.84 plus 35%		—\$31,725

Tables for Percentage Method of Withholding (continued)

(For Wages Paid in 2009)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$663 \$0				Not over \$2,000 \$0			
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$663	—\$2,600 . . . 10%	—\$663		\$2,000	—\$5,988 . . . 10%	—\$2,000	
\$2,600	—\$8,850 . . . \$193.70 plus 15%	—\$2,600		\$5,988	—\$18,913 . . . \$398.80 plus 15%	—\$5,988	
\$8,850	—\$21,075 . . . \$1,131.20 plus 25%	—\$8,850		\$18,913	—\$36,200 . . . \$2,337.55 plus 25%	—\$18,913	
\$21,075	—\$43,400 . . . \$4,187.45 plus 28%	—\$21,075		\$36,200	—\$54,150 . . . \$6,659.30 plus 28%	—\$36,200	
\$43,400	—\$93,750 . . . \$10,438.45 plus 33%	—\$43,400		\$54,150	—\$95,175 . . . \$11,685.30 plus 33%	—\$54,150	
\$93,750	—\$27,053.95 plus 35%	—\$93,750		\$95,175	—\$25,223.55 plus 35%	—\$95,175	

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,325 \$0				Not over \$4,000 \$0			
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$1,325	—\$5,200 . . . 10%	—\$1,325		\$4,000	—\$11,975 . . . 10%	—\$4,000	
\$5,200	—\$17,700 . . . \$387.50 plus 15%	—\$5,200		\$11,975	—\$37,825 . . . \$797.50 plus 15%	—\$11,975	
\$17,700	—\$42,150 . . . \$2,262.50 plus 25%	—\$17,700		\$37,825	—\$72,400 . . . \$4,675.00 plus 25%	—\$37,825	
\$42,150	—\$86,800 . . . \$8,375.00 plus 28%	—\$42,150		\$72,400	—\$108,300 . . . \$13,318.75 plus 28%	—\$72,400	
\$86,800	—\$187,500 . . . \$20,877.00 plus 33%	—\$86,800		\$108,300	—\$190,350 . . . \$23,370.75 plus 33%	—\$108,300	
\$187,500	—\$54,108.00 plus 35%	—\$187,500		\$190,350	—\$50,447.25 plus 35%	—\$190,350	

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$2,650 \$0				Not over \$8,000 \$0			
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$2,650	—\$10,400 . . . 10%	—\$2,650		\$8,000	—\$23,950 . . . 10%	—\$8,000	
\$10,400	—\$35,400 . . . \$775.00 plus 15%	—\$10,400		\$23,950	—\$75,650 . . . \$1,595.00 plus 15%	—\$23,950	
\$35,400	—\$84,300 . . . \$4,525.00 plus 25%	—\$35,400		\$75,650	—\$144,800 . . . \$9,350.00 plus 25%	—\$75,650	
\$84,300	—\$173,600 . . . \$16,750.00 plus 28%	—\$84,300		\$144,800	—\$216,600 . . . \$26,637.50 plus 28%	—\$144,800	
\$173,600	—\$375,000 . . . \$41,754.00 plus 33%	—\$173,600		\$216,600	—\$380,700 . . . \$46,741.50 plus 33%	—\$216,600	
\$375,000	—\$108,216.00 plus 35%	—\$375,000		\$380,700	—\$100,894.50 plus 35%	—\$380,700	

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:		If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$10.20 \$0				Not over \$30.80 \$0			
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$10.20	—\$40.00 . . . 10%	—\$10.20		\$30.80	—\$92.10 . . . 10%	—\$30.80	
\$40.00	—\$136.20 . . . \$2.98 plus 15%	—\$40.00		\$92.10	—\$291.00 . . . \$6.13 plus 15%	—\$92.10	
\$136.20	—\$324.20 . . . \$17.41 plus 25%	—\$136.20		\$291.00	—\$556.90 . . . \$35.97 plus 25%	—\$291.00	
\$324.20	—\$667.70 . . . \$64.41 plus 28%	—\$324.20		\$556.90	—\$833.10 . . . \$102.45 plus 28%	—\$556.90	
\$667.70	—\$1,442.30 . . . \$160.59 plus 33%	—\$667.70		\$833.10	—\$1,464.20 . . . \$179.79 plus 33%	—\$833.10	
\$1,442.30	—\$416.21 plus 35%	—\$1,442.30		\$1,464.20	—\$388.05 plus 35%	—\$1,464.20	

SINGLE Persons—WEEKLY Payroll Period
(For Wages Paid in 2009)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	60	1	0	0	0	0	0	0	0	0	0	0
60	65	1	0	0	0	0	0	0	0	0	0	0
65	70	2	0	0	0	0	0	0	0	0	0	0
70	75	2	0	0	0	0	0	0	0	0	0	0
75	80	3	0	0	0	0	0	0	0	0	0	0
80	85	3	0	0	0	0	0	0	0	0	0	0
85	90	4	0	0	0	0	0	0	0	0	0	0
90	95	4	0	0	0	0	0	0	0	0	0	0
95	100	5	0	0	0	0	0	0	0	0	0	0
100	105	5	0	0	0	0	0	0	0	0	0	0
105	110	6	0	0	0	0	0	0	0	0	0	0
110	115	6	0	0	0	0	0	0	0	0	0	0
115	120	7	0	0	0	0	0	0	0	0	0	0
120	125	7	0	0	0	0	0	0	0	0	0	0
125	130	8	1	0	0	0	0	0	0	0	0	0
130	135	8	1	0	0	0	0	0	0	0	0	0
135	140	9	2	0	0	0	0	0	0	0	0	0
140	145	9	2	0	0	0	0	0	0	0	0	0
145	150	10	3	0	0	0	0	0	0	0	0	0
150	155	10	3	0	0	0	0	0	0	0	0	0
155	160	11	4	0	0	0	0	0	0	0	0	0
160	165	11	4	0	0	0	0	0	0	0	0	0
165	170	12	5	0	0	0	0	0	0	0	0	0
170	175	12	5	0	0	0	0	0	0	0	0	0
175	180	13	6	0	0	0	0	0	0	0	0	0
180	185	13	6	0	0	0	0	0	0	0	0	0
185	190	14	7	0	0	0	0	0	0	0	0	0
190	195	14	7	0	0	0	0	0	0	0	0	0
195	200	15	8	1	0	0	0	0	0	0	0	0
200	210	16	8	1	0	0	0	0	0	0	0	0
210	220	17	9	2	0	0	0	0	0	0	0	0
220	230	19	10	3	0	0	0	0	0	0	0	0
230	240	20	11	4	0	0	0	0	0	0	0	0
240	250	22	12	5	0	0	0	0	0	0	0	0
250	260	23	13	6	0	0	0	0	0	0	0	0
260	270	25	14	7	0	0	0	0	0	0	0	0
270	280	26	16	8	1	0	0	0	0	0	0	0
280	290	28	17	9	2	0	0	0	0	0	0	0
290	300	29	19	10	3	0	0	0	0	0	0	0
300	310	31	20	11	4	0	0	0	0	0	0	0
310	320	32	22	12	5	0	0	0	0	0	0	0
320	330	34	23	13	6	0	0	0	0	0	0	0
330	340	35	25	14	7	0	0	0	0	0	0	0
340	350	37	26	16	8	1	0	0	0	0	0	0
350	360	38	28	17	9	2	0	0	0	0	0	0
360	370	40	29	19	10	3	0	0	0	0	0	0
370	380	41	31	20	11	4	0	0	0	0	0	0
380	390	43	32	22	12	5	0	0	0	0	0	0
390	400	44	34	23	13	6	0	0	0	0	0	0
400	410	46	35	25	14	7	0	0	0	0	0	0
410	420	47	37	26	16	8	1	0	0	0	0	0
420	430	49	38	28	17	9	2	0	0	0	0	0
430	440	50	40	29	19	10	3	0	0	0	0	0
440	450	52	41	31	20	11	4	0	0	0	0	0
450	460	53	43	32	22	12	5	0	0	0	0	0
460	470	55	44	34	23	13	6	0	0	0	0	0
470	480	56	46	35	25	14	7	0	0	0	0	0
480	490	58	47	37	26	16	8	1	0	0	0	0
490	500	59	49	38	28	17	9	2	0	0	0	0
500	510	61	50	40	29	19	10	3	0	0	0	0
510	520	62	52	41	31	20	11	4	0	0	0	0
520	530	64	53	43	32	22	12	5	0	0	0	0
530	540	65	55	44	34	23	13	6	0	0	0	0
540	550	67	56	46	35	25	14	7	0	0	0	0
550	560	68	58	47	37	26	16	8	1	0	0	0
560	570	70	59	49	38	28	17	9	2	0	0	0
570	580	71	61	50	40	29	19	10	3	0	0	0
580	590	73	62	52	41	31	20	11	4	0	0	0
590	600	74	64	53	43	32	22	12	5	0	0	0

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid in 2009)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$600	\$610	\$76	\$65	\$55	\$44	\$34	\$23	\$13	\$6	\$0	\$0	\$0
610	620	77	67	56	46	35	25	14	7	0	0	0
620	630	79	68	58	47	37	26	15	8	1	0	0
630	640	80	70	59	49	38	28	17	9	2	0	0
640	650	82	71	61	50	40	29	18	10	3	0	0
650	660	83	73	62	52	41	31	20	11	4	0	0
660	670	85	74	64	53	43	32	21	12	5	0	0
670	680	86	76	65	55	44	34	23	13	6	0	0
680	690	88	77	67	56	46	35	24	14	7	0	0
690	700	91	79	68	58	47	37	26	15	8	1	0
700	710	93	80	70	59	49	38	27	17	9	2	0
710	720	96	82	71	61	50	40	29	18	10	3	0
720	730	98	83	73	62	52	41	30	20	11	4	0
730	740	101	85	74	64	53	43	32	21	12	5	0
740	750	103	86	76	65	55	44	33	23	13	6	0
750	760	106	88	77	67	56	46	35	24	14	7	0
760	770	108	91	79	68	58	47	36	26	15	8	1
770	780	111	93	80	70	59	49	38	27	17	9	2
780	790	113	96	82	71	61	50	39	29	18	10	3
790	800	116	98	83	73	62	52	41	30	20	11	4
800	810	118	101	85	74	64	53	42	32	21	12	5
810	820	121	103	86	76	65	55	44	33	23	13	6
820	830	123	106	88	77	67	56	45	35	24	14	7
830	840	126	108	90	79	68	58	47	36	26	15	8
840	850	128	111	93	80	70	59	48	38	27	17	9
850	860	131	113	95	82	71	61	50	39	29	18	10
860	870	133	116	98	83	73	62	51	41	30	20	11
870	880	136	118	100	85	74	64	53	42	32	21	12
880	890	138	121	103	86	76	65	54	44	33	23	13
890	900	141	123	105	88	77	67	56	45	35	24	14
900	910	143	126	108	90	79	68	57	47	36	26	15
910	920	146	128	110	93	80	70	59	48	38	27	17
920	930	148	131	113	95	82	71	60	50	39	29	18
930	940	151	133	115	98	83	73	62	51	41	30	20
940	950	153	136	118	100	85	74	63	53	42	32	21
950	960	156	138	120	103	86	76	65	54	44	33	23
960	970	158	141	123	105	88	77	66	56	45	35	24
970	980	161	143	125	108	90	79	68	57	47	36	26
980	990	163	146	128	110	93	80	69	59	48	38	27
990	1,000	166	148	130	113	95	82	71	60	50	39	29
1,000	1,010	168	151	133	115	98	83	72	62	51	41	30
1,010	1,020	171	153	135	118	100	85	74	63	53	42	32
1,020	1,030	173	156	138	120	103	86	75	65	54	44	33
1,030	1,040	176	158	140	123	105	88	77	66	56	45	35
1,040	1,050	178	161	143	125	108	90	78	68	57	47	36
1,050	1,060	181	163	145	128	110	93	80	69	59	48	38
1,060	1,070	183	166	148	130	113	95	81	71	60	50	39
1,070	1,080	186	168	150	133	115	98	83	72	62	51	41
1,080	1,090	188	171	153	135	118	100	84	74	63	53	42
1,090	1,100	191	173	155	138	120	103	86	75	65	54	44
1,100	1,110	193	176	158	140	123	105	88	77	66	56	45
1,110	1,120	196	178	160	143	125	108	90	78	68	57	47
1,120	1,130	198	181	163	145	128	110	93	80	69	59	48
1,130	1,140	201	183	165	148	130	113	95	81	71	60	50
1,140	1,150	203	186	168	150	133	115	98	83	72	62	51
1,150	1,160	206	188	170	153	135	118	100	84	74	63	53
1,160	1,170	208	191	173	155	138	120	103	86	75	65	54
1,170	1,180	211	193	175	158	140	123	105	88	77	66	56
1,180	1,190	213	196	178	160	143	125	108	90	78	68	57
1,190	1,200	216	198	180	163	145	128	110	93	80	69	59
1,200	1,210	218	201	183	165	148	130	113	95	81	71	60
1,210	1,220	221	203	185	168	150	133	115	98	83	72	62
1,220	1,230	223	206	188	170	153	135	118	100	84	74	63
1,230	1,240	226	208	190	173	155	138	120	103	86	75	65
1,240	1,250	228	211	193	175	158	140	123	105	88	77	66

\$1,250 and over

Use Table 1(a) for a **SINGLE person** on page 25. Also see the instructions on page 22.

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid in 2009)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
160	165	1	0	0	0	0	0	0	0	0	0	0
165	170	1	0	0	0	0	0	0	0	0	0	0
170	175	2	0	0	0	0	0	0	0	0	0	0
175	180	2	0	0	0	0	0	0	0	0	0	0
180	185	3	0	0	0	0	0	0	0	0	0	0
185	190	3	0	0	0	0	0	0	0	0	0	0
190	195	4	0	0	0	0	0	0	0	0	0	0
195	200	4	0	0	0	0	0	0	0	0	0	0
200	210	5	0	0	0	0	0	0	0	0	0	0
210	220	6	0	0	0	0	0	0	0	0	0	0
220	230	7	0	0	0	0	0	0	0	0	0	0
230	240	8	1	0	0	0	0	0	0	0	0	0
240	250	9	2	0	0	0	0	0	0	0	0	0
250	260	10	3	0	0	0	0	0	0	0	0	0
260	270	11	4	0	0	0	0	0	0	0	0	0
270	280	12	5	0	0	0	0	0	0	0	0	0
280	290	13	6	0	0	0	0	0	0	0	0	0
290	300	14	7	0	0	0	0	0	0	0	0	0
300	310	15	8	1	0	0	0	0	0	0	0	0
310	320	16	9	2	0	0	0	0	0	0	0	0
320	330	17	10	3	0	0	0	0	0	0	0	0
330	340	18	11	4	0	0	0	0	0	0	0	0
340	350	19	12	5	0	0	0	0	0	0	0	0
350	360	20	13	6	0	0	0	0	0	0	0	0
360	370	21	14	7	0	0	0	0	0	0	0	0
370	380	22	15	8	1	0	0	0	0	0	0	0
380	390	23	16	9	2	0	0	0	0	0	0	0
390	400	24	17	10	3	0	0	0	0	0	0	0
400	410	25	18	11	4	0	0	0	0	0	0	0
410	420	26	19	12	5	0	0	0	0	0	0	0
420	430	27	20	13	6	0	0	0	0	0	0	0
430	440	28	21	14	7	0	0	0	0	0	0	0
440	450	29	22	15	8	1	0	0	0	0	0	0
450	460	30	23	16	9	2	0	0	0	0	0	0
460	470	31	24	17	10	3	0	0	0	0	0	0
470	480	33	25	18	11	4	0	0	0	0	0	0
480	490	34	26	19	12	5	0	0	0	0	0	0
490	500	36	27	20	13	6	0	0	0	0	0	0
500	510	37	28	21	14	7	0	0	0	0	0	0
510	520	39	29	22	15	8	1	0	0	0	0	0
520	530	40	30	23	16	9	2	0	0	0	0	0
530	540	42	31	24	17	10	3	0	0	0	0	0
540	550	43	33	25	18	11	4	0	0	0	0	0
550	560	45	34	26	19	12	5	0	0	0	0	0
560	570	46	36	27	20	13	6	0	0	0	0	0
570	580	48	37	28	21	14	7	0	0	0	0	0
580	590	49	39	29	22	15	8	1	0	0	0	0
590	600	51	40	30	23	16	9	2	0	0	0	0
600	610	52	42	31	24	17	10	3	0	0	0	0
610	620	54	43	33	25	18	11	4	0	0	0	0
620	630	55	45	34	26	19	12	5	0	0	0	0
630	640	57	46	36	27	20	13	6	0	0	0	0
640	650	58	48	37	28	21	14	7	0	0	0	0
650	660	60	49	39	29	22	15	8	1	0	0	0
660	670	61	51	40	30	23	16	9	2	0	0	0
670	680	63	52	42	31	24	17	10	3	0	0	0
680	690	64	54	43	33	25	18	11	4	0	0	0
690	700	66	55	45	34	26	19	12	5	0	0	0
700	710	67	57	46	36	27	20	13	6	0	0	0
710	720	69	58	48	37	28	21	14	7	0	0	0
720	730	70	60	49	39	29	22	15	8	1	0	0
730	740	72	61	51	40	30	23	16	9	2	0	0
740	750	73	63	52	42	31	24	17	10	3	0	0
750	760	75	64	54	43	33	25	18	11	4	0	0
760	770	76	66	55	45	34	26	19	12	5	0	0
770	780	78	67	57	46	36	27	20	13	6	0	0
780	790	79	69	58	48	37	28	21	14	7	0	0
790	800	81	70	60	49	39	29	22	15	8	1	0
800	810	82	72	61	51	40	30	23	16	9	2	0

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid in 2009)

If the wages are –		And the number of withholding allowances claimed is –										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is –										
\$810	\$820	\$84	\$73	\$63	\$52	\$42	\$31	\$24	\$17	\$10	\$3	\$0
820	830	85	75	64	54	43	33	25	18	11	4	0
830	840	87	76	66	55	45	34	26	19	12	5	0
840	850	88	78	67	57	46	36	27	20	13	6	0
850	860	90	79	69	58	48	37	28	21	14	7	0
860	870	91	81	70	60	49	39	29	22	15	8	1
870	880	93	82	72	61	51	40	30	23	16	9	2
880	890	94	84	73	63	52	42	31	24	17	10	3
890	900	96	85	75	64	54	43	33	25	18	11	4
900	910	97	87	76	66	55	45	34	26	19	12	5
910	920	99	88	78	67	57	46	36	27	20	13	6
920	930	100	90	79	69	58	48	37	28	21	14	7
930	940	102	91	81	70	60	49	39	29	22	15	8
940	950	103	93	82	72	61	51	40	30	23	16	9
950	960	105	94	84	73	63	52	42	31	24	17	10
960	970	106	96	85	75	64	54	43	33	25	18	11
970	980	108	97	87	76	66	55	45	34	26	19	12
980	990	109	99	88	78	67	57	46	36	27	20	13
990	1,000	111	100	90	79	69	58	48	37	28	21	14
1,000	1,010	112	102	91	81	70	60	49	39	29	22	15
1,010	1,020	114	103	93	82	72	61	51	40	30	23	16
1,020	1,030	115	105	94	84	73	63	52	42	31	24	17
1,030	1,040	117	106	96	85	75	64	54	43	33	25	18
1,040	1,050	118	108	97	87	76	66	55	45	34	26	19
1,050	1,060	120	109	99	88	78	67	57	46	36	27	20
1,060	1,070	121	111	100	90	79	69	58	48	37	28	21
1,070	1,080	123	112	102	91	81	70	60	49	39	29	22
1,080	1,090	124	114	103	93	82	72	61	51	40	30	23
1,090	1,100	126	115	105	94	84	73	63	52	42	31	24
1,100	1,110	127	117	106	96	85	75	64	54	43	33	25
1,110	1,120	129	118	108	97	87	76	66	55	45	34	26
1,120	1,130	130	120	109	99	88	78	67	57	46	36	27
1,130	1,140	132	121	111	100	90	79	69	58	48	37	28
1,140	1,150	133	123	112	102	91	81	70	60	49	39	29
1,150	1,160	135	124	114	103	93	82	72	61	51	40	30
1,160	1,170	136	126	115	105	94	84	73	63	52	42	31
1,170	1,180	138	127	117	106	96	85	75	64	54	43	33
1,180	1,190	139	129	118	108	97	87	76	66	55	45	34
1,190	1,200	141	130	120	109	99	88	78	67	57	46	36
1,200	1,210	142	132	121	111	100	90	79	69	58	48	37
1,210	1,220	144	133	123	112	102	91	81	70	60	49	39
1,220	1,230	145	135	124	114	103	93	82	72	61	51	40
1,230	1,240	147	136	126	115	105	94	84	73	63	52	42
1,240	1,250	148	138	127	117	106	96	85	75	64	54	43
1,250	1,260	150	139	129	118	108	97	87	76	66	55	45
1,260	1,270	151	141	130	120	109	99	88	78	67	57	46
1,270	1,280	153	142	132	121	111	100	90	79	69	58	48
1,280	1,290	154	144	133	123	112	102	91	81	70	60	49
1,290	1,300	156	145	135	124	114	103	93	82	72	61	51
1,300	1,310	157	147	136	126	115	105	94	84	73	63	52
1,310	1,320	159	148	138	127	117	106	96	85	75	64	54
1,320	1,330	160	150	139	129	118	108	97	87	76	66	55
1,330	1,340	162	151	141	130	120	109	99	88	78	67	57
1,340	1,350	163	153	142	132	121	111	100	90	79	69	58
1,350	1,360	165	154	144	133	123	112	102	91	81	70	60
1,360	1,370	166	156	145	135	124	114	103	93	82	72	61
1,370	1,380	168	157	147	136	126	115	105	94	84	73	63
1,380	1,390	169	159	148	138	127	117	106	96	85	75	64
1,390	1,400	171	160	150	139	129	118	108	97	87	76	66

\$1,400 and over

Use Table 1(b) for a **MARRIED person** on page 25. Also see the instructions on page 22.

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid in 2009)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	110	1	0	0	0	0	0	0	0	0	0	0
110	115	1	0	0	0	0	0	0	0	0	0	0
115	120	2	0	0	0	0	0	0	0	0	0	0
120	125	2	0	0	0	0	0	0	0	0	0	0
125	130	3	0	0	0	0	0	0	0	0	0	0
130	135	3	0	0	0	0	0	0	0	0	0	0
135	140	4	0	0	0	0	0	0	0	0	0	0
140	145	4	0	0	0	0	0	0	0	0	0	0
145	150	5	0	0	0	0	0	0	0	0	0	0
150	155	5	0	0	0	0	0	0	0	0	0	0
155	160	6	0	0	0	0	0	0	0	0	0	0
160	165	6	0	0	0	0	0	0	0	0	0	0
165	170	7	0	0	0	0	0	0	0	0	0	0
170	175	7	0	0	0	0	0	0	0	0	0	0
175	180	8	0	0	0	0	0	0	0	0	0	0
180	185	8	0	0	0	0	0	0	0	0	0	0
185	190	9	0	0	0	0	0	0	0	0	0	0
190	195	9	0	0	0	0	0	0	0	0	0	0
195	200	10	0	0	0	0	0	0	0	0	0	0
200	205	10	0	0	0	0	0	0	0	0	0	0
205	210	11	0	0	0	0	0	0	0	0	0	0
210	215	11	0	0	0	0	0	0	0	0	0	0
215	220	12	0	0	0	0	0	0	0	0	0	0
220	225	12	0	0	0	0	0	0	0	0	0	0
225	230	13	0	0	0	0	0	0	0	0	0	0
230	235	13	0	0	0	0	0	0	0	0	0	0
235	240	14	0	0	0	0	0	0	0	0	0	0
240	245	14	0	0	0	0	0	0	0	0	0	0
245	250	15	1	0	0	0	0	0	0	0	0	0
250	260	15	1	0	0	0	0	0	0	0	0	0
260	270	16	2	0	0	0	0	0	0	0	0	0
270	280	17	3	0	0	0	0	0	0	0	0	0
280	290	18	4	0	0	0	0	0	0	0	0	0
290	300	19	5	0	0	0	0	0	0	0	0	0
300	310	20	6	0	0	0	0	0	0	0	0	0
310	320	21	7	0	0	0	0	0	0	0	0	0
320	330	22	8	0	0	0	0	0	0	0	0	0
330	340	23	9	0	0	0	0	0	0	0	0	0
340	350	24	10	0	0	0	0	0	0	0	0	0
350	360	25	11	0	0	0	0	0	0	0	0	0
360	370	26	12	0	0	0	0	0	0	0	0	0
370	380	27	13	0	0	0	0	0	0	0	0	0
380	390	28	14	0	0	0	0	0	0	0	0	0
390	400	29	15	1	0	0	0	0	0	0	0	0
400	410	31	16	2	0	0	0	0	0	0	0	0
410	420	32	17	3	0	0	0	0	0	0	0	0
420	430	34	18	4	0	0	0	0	0	0	0	0
430	440	35	19	5	0	0	0	0	0	0	0	0
440	450	37	20	6	0	0	0	0	0	0	0	0
450	460	38	21	7	0	0	0	0	0	0	0	0
460	470	40	22	8	0	0	0	0	0	0	0	0
470	480	41	23	9	0	0	0	0	0	0	0	0
480	490	43	24	10	0	0	0	0	0	0	0	0
490	500	44	25	11	0	0	0	0	0	0	0	0
500	520	46	27	13	0	0	0	0	0	0	0	0
520	540	49	29	15	1	0	0	0	0	0	0	0
540	560	52	31	17	3	0	0	0	0	0	0	0
560	580	55	34	19	5	0	0	0	0	0	0	0
580	600	58	37	21	7	0	0	0	0	0	0	0
600	620	61	40	23	9	0	0	0	0	0	0	0
620	640	64	43	25	11	0	0	0	0	0	0	0
640	660	67	46	27	13	0	0	0	0	0	0	0
660	680	70	49	29	15	1	0	0	0	0	0	0
680	700	73	52	31	17	3	0	0	0	0	0	0
700	720	76	55	34	19	5	0	0	0	0	0	0
720	740	79	58	37	21	7	0	0	0	0	0	0
740	760	82	61	40	23	9	0	0	0	0	0	0
760	780	85	64	43	25	11	0	0	0	0	0	0
780	800	88	67	46	27	13	0	0	0	0	0	0

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid in 2009)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$800	\$820	\$91	\$70	\$49	\$29	\$15	\$1	\$0	\$0	\$0	\$0	\$0
820	840	94	73	52	31	17	3	0	0	0	0	0
840	860	97	76	55	34	19	5	0	0	0	0	0
860	880	100	79	58	37	21	7	0	0	0	0	0
880	900	103	82	61	40	23	9	0	0	0	0	0
900	920	106	85	64	43	25	11	0	0	0	0	0
920	940	109	88	67	46	27	13	0	0	0	0	0
940	960	112	91	70	49	29	15	1	0	0	0	0
960	980	115	94	73	52	31	17	3	0	0	0	0
980	1,000	118	97	76	55	34	19	5	0	0	0	0
1,000	1,020	121	100	79	58	37	21	7	0	0	0	0
1,020	1,040	124	103	82	61	40	23	9	0	0	0	0
1,040	1,060	127	106	85	64	43	25	11	0	0	0	0
1,060	1,080	130	109	88	67	46	27	13	0	0	0	0
1,080	1,100	133	112	91	70	49	29	15	1	0	0	0
1,100	1,120	136	115	94	73	52	31	17	3	0	0	0
1,120	1,140	139	118	97	76	55	34	19	5	0	0	0
1,140	1,160	142	121	100	79	58	37	21	7	0	0	0
1,160	1,180	145	124	103	82	61	40	23	9	0	0	0
1,180	1,200	148	127	106	85	64	43	25	11	0	0	0
1,200	1,220	151	130	109	88	67	46	27	13	0	0	0
1,220	1,240	154	133	112	91	70	49	29	15	1	0	0
1,240	1,260	157	136	115	94	73	52	31	17	3	0	0
1,260	1,280	160	139	118	97	76	55	34	19	5	0	0
1,280	1,300	163	142	121	100	79	58	37	21	7	0	0
1,300	1,320	166	145	124	103	82	61	40	23	9	0	0
1,320	1,340	169	148	127	106	85	64	43	25	11	0	0
1,340	1,360	172	151	130	109	88	67	46	27	13	0	0
1,360	1,380	176	154	133	112	91	70	49	29	15	0	0
1,380	1,400	181	157	136	115	94	73	52	31	17	2	0
1,400	1,420	186	160	139	118	97	76	55	34	19	4	0
1,420	1,440	191	163	142	121	100	79	58	37	21	6	0
1,440	1,460	196	166	145	124	103	82	61	40	23	8	0
1,460	1,480	201	169	148	127	106	85	64	43	25	10	0
1,480	1,500	206	172	151	130	109	88	67	46	27	12	0
1,500	1,520	211	176	154	133	112	91	70	49	29	14	0
1,520	1,540	216	181	157	136	115	94	73	52	31	16	2
1,540	1,560	221	186	160	139	118	97	76	55	34	18	4
1,560	1,580	226	191	163	142	121	100	79	58	37	20	6
1,580	1,600	231	196	166	145	124	103	82	61	40	22	8
1,600	1,620	236	201	169	148	127	106	85	64	43	24	10
1,620	1,640	241	206	172	151	130	109	88	67	46	26	12
1,640	1,660	246	211	176	154	133	112	91	70	49	28	14
1,660	1,680	251	216	181	157	136	115	94	73	52	31	16
1,680	1,700	256	221	186	160	139	118	97	76	55	34	18
1,700	1,720	261	226	191	163	142	121	100	79	58	37	20
1,720	1,740	266	231	196	166	145	124	103	82	61	40	22
1,740	1,760	271	236	201	169	148	127	106	85	64	43	24
1,760	1,780	276	241	206	172	151	130	109	88	67	46	26
1,780	1,800	281	246	211	176	154	133	112	91	70	49	28
1,800	1,820	286	251	216	181	157	136	115	94	73	52	31
1,820	1,840	291	256	221	186	160	139	118	97	76	55	34
1,840	1,860	296	261	226	191	163	142	121	100	79	58	37
1,860	1,880	301	266	231	196	166	145	124	103	82	61	40
1,880	1,900	306	271	236	201	169	148	127	106	85	64	43
1,900	1,920	311	276	241	206	172	151	130	109	88	67	46
1,920	1,940	316	281	246	211	176	154	133	112	91	70	49
1,940	1,960	321	286	251	216	181	157	136	115	94	73	52
1,960	1,980	326	291	256	221	186	160	139	118	97	76	55
1,980	2,000	331	296	261	226	191	163	142	121	100	79	58
2,000	2,020	336	301	266	231	196	166	145	124	103	82	61
2,020	2,040	341	306	271	236	201	169	148	127	106	85	64
2,040	2,060	346	311	276	241	206	172	151	130	109	88	67
2,060	2,080	351	316	281	246	211	176	154	133	112	91	70
2,080	2,100	356	321	286	251	216	181	157	136	115	94	73

\$2,100 and over

Use Table 2(a) for a **SINGLE person** on page 25. Also see the instructions on page 22.

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid in 2009)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310	320	1	0	0	0	0	0	0	0	0	0	0
320	330	2	0	0	0	0	0	0	0	0	0	0
330	340	3	0	0	0	0	0	0	0	0	0	0
340	350	4	0	0	0	0	0	0	0	0	0	0
350	360	5	0	0	0	0	0	0	0	0	0	0
360	370	6	0	0	0	0	0	0	0	0	0	0
370	380	7	0	0	0	0	0	0	0	0	0	0
380	390	8	0	0	0	0	0	0	0	0	0	0
390	400	9	0	0	0	0	0	0	0	0	0	0
400	410	10	0	0	0	0	0	0	0	0	0	0
410	420	11	0	0	0	0	0	0	0	0	0	0
420	430	12	0	0	0	0	0	0	0	0	0	0
430	440	13	0	0	0	0	0	0	0	0	0	0
440	450	14	0	0	0	0	0	0	0	0	0	0
450	460	15	1	0	0	0	0	0	0	0	0	0
460	470	16	2	0	0	0	0	0	0	0	0	0
470	480	17	3	0	0	0	0	0	0	0	0	0
480	490	18	4	0	0	0	0	0	0	0	0	0
490	500	19	5	0	0	0	0	0	0	0	0	0
500	520	20	6	0	0	0	0	0	0	0	0	0
520	540	22	8	0	0	0	0	0	0	0	0	0
540	560	24	10	0	0	0	0	0	0	0	0	0
560	580	26	12	0	0	0	0	0	0	0	0	0
580	600	28	14	0	0	0	0	0	0	0	0	0
600	620	30	16	2	0	0	0	0	0	0	0	0
620	640	32	18	4	0	0	0	0	0	0	0	0
640	660	34	20	6	0	0	0	0	0	0	0	0
660	680	36	22	8	0	0	0	0	0	0	0	0
680	700	38	24	10	0	0	0	0	0	0	0	0
700	720	40	26	12	0	0	0	0	0	0	0	0
720	740	42	28	14	0	0	0	0	0	0	0	0
740	760	44	30	16	2	0	0	0	0	0	0	0
760	780	46	32	18	4	0	0	0	0	0	0	0
780	800	48	34	20	6	0	0	0	0	0	0	0
800	820	50	36	22	8	0	0	0	0	0	0	0
820	840	52	38	24	10	0	0	0	0	0	0	0
840	860	54	40	26	12	0	0	0	0	0	0	0
860	880	56	42	28	14	0	0	0	0	0	0	0
880	900	58	44	30	16	2	0	0	0	0	0	0
900	920	60	46	32	18	4	0	0	0	0	0	0
920	940	63	48	34	20	6	0	0	0	0	0	0
940	960	66	50	36	22	8	0	0	0	0	0	0
960	980	69	52	38	24	10	0	0	0	0	0	0
980	1,000	72	54	40	26	12	0	0	0	0	0	0
1,000	1,020	75	56	42	28	14	0	0	0	0	0	0
1,020	1,040	78	58	44	30	16	2	0	0	0	0	0
1,040	1,060	81	60	46	32	18	4	0	0	0	0	0
1,060	1,080	84	63	48	34	20	6	0	0	0	0	0
1,080	1,100	87	66	50	36	22	8	0	0	0	0	0
1,100	1,120	90	69	52	38	24	10	0	0	0	0	0
1,120	1,140	93	72	54	40	26	12	0	0	0	0	0
1,140	1,160	96	75	56	42	28	14	0	0	0	0	0
1,160	1,180	99	78	58	44	30	16	2	0	0	0	0
1,180	1,200	102	81	60	46	32	18	4	0	0	0	0
1,200	1,220	105	84	63	48	34	20	6	0	0	0	0
1,220	1,240	108	87	66	50	36	22	8	0	0	0	0
1,240	1,260	111	90	69	52	38	24	10	0	0	0	0
1,260	1,280	114	93	72	54	40	26	12	0	0	0	0
1,280	1,300	117	96	75	56	42	28	14	0	0	0	0
1,300	1,320	120	99	78	58	44	30	16	2	0	0	0
1,320	1,340	123	102	81	60	46	32	18	4	0	0	0
1,340	1,360	126	105	84	63	48	34	20	6	0	0	0
1,360	1,380	129	108	87	66	50	36	22	8	0	0	0
1,380	1,400	132	111	90	69	52	38	24	10	0	0	0
1,400	1,420	135	114	93	72	54	40	26	12	0	0	0
1,420	1,440	138	117	96	75	56	42	28	14	0	0	0
1,440	1,460	141	120	99	78	58	44	30	16	2	0	0
1,460	1,480	144	123	102	81	60	46	32	18	4	0	0
1,480	1,500	147	126	105	84	62	48	34	20	6	0	0

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid in 2009)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$1,500	\$1,520	\$150	\$129	\$108	\$87	\$65	\$50	\$36	\$22	\$8	\$0	\$0
1,520	1,540	153	132	111	90	68	52	38	24	10	0	0
1,540	1,560	156	135	114	93	71	54	40	26	12	0	0
1,560	1,580	159	138	117	96	74	56	42	28	14	0	0
1,580	1,600	162	141	120	99	77	58	44	30	16	2	0
1,600	1,620	165	144	123	102	80	60	46	32	18	4	0
1,620	1,640	168	147	126	105	83	62	48	34	20	6	0
1,640	1,660	171	150	129	108	86	65	50	36	22	8	0
1,660	1,680	174	153	132	111	89	68	52	38	24	10	0
1,680	1,700	177	156	135	114	92	71	54	40	26	12	0
1,700	1,720	180	159	138	117	95	74	56	42	28	14	0
1,720	1,740	183	162	141	120	98	77	58	44	30	16	2
1,740	1,760	186	165	144	123	101	80	60	46	32	18	4
1,760	1,780	189	168	147	126	104	83	62	48	34	20	6
1,780	1,800	192	171	150	129	107	86	65	50	36	22	8
1,800	1,820	195	174	153	132	110	89	68	52	38	24	10
1,820	1,840	198	177	156	135	113	92	71	54	40	26	12
1,840	1,860	201	180	159	138	116	95	74	56	42	28	14
1,860	1,880	204	183	162	141	119	98	77	58	44	30	16
1,880	1,900	207	186	165	144	122	101	80	60	46	32	18
1,900	1,920	210	189	168	147	125	104	83	62	48	34	20
1,920	1,940	213	192	171	150	128	107	86	65	50	36	22
1,940	1,960	216	195	174	153	131	110	89	68	52	38	24
1,960	1,980	219	198	177	156	134	113	92	71	54	40	26
1,980	2,000	222	201	180	159	137	116	95	74	56	42	28
2,000	2,020	225	204	183	162	140	119	98	77	58	44	30
2,020	2,040	228	207	186	165	143	122	101	80	60	46	32
2,040	2,060	231	210	189	168	146	125	104	83	62	48	34
2,060	2,080	234	213	192	171	149	128	107	86	65	50	36
2,080	2,100	237	216	195	174	152	131	110	89	68	52	38
2,100	2,120	240	219	198	177	155	134	113	92	71	54	40
2,120	2,140	243	222	201	180	158	137	116	95	74	56	42
2,140	2,160	246	225	204	183	161	140	119	98	77	58	44
2,160	2,180	249	228	207	186	164	143	122	101	80	60	46
2,180	2,200	252	231	210	189	167	146	125	104	83	62	48
2,200	2,220	255	234	213	192	170	149	128	107	86	65	50
2,220	2,240	258	237	216	195	173	152	131	110	89	68	52
2,240	2,260	261	240	219	198	176	155	134	113	92	71	54
2,260	2,280	264	243	222	201	179	158	137	116	95	74	56
2,280	2,300	267	246	225	204	182	161	140	119	98	77	58
2,300	2,320	270	249	228	207	185	164	143	122	101	80	60
2,320	2,340	273	252	231	210	188	167	146	125	104	83	62
2,340	2,360	276	255	234	213	191	170	149	128	107	86	65
2,360	2,380	279	258	237	216	194	173	152	131	110	89	68
2,380	2,400	282	261	240	219	197	176	155	134	113	92	71
2,400	2,420	285	264	243	222	200	179	158	137	116	95	74
2,420	2,440	288	267	246	225	203	182	161	140	119	98	77
2,440	2,460	291	270	249	228	206	185	164	143	122	101	80
2,460	2,480	294	273	252	231	209	188	167	146	125	104	83
2,480	2,500	297	276	255	234	212	191	170	149	128	107	86
2,500	2,520	300	279	258	237	215	194	173	152	131	110	89
2,520	2,540	303	282	261	240	218	197	176	155	134	113	92
2,540	2,560	306	285	264	243	221	200	179	158	137	116	95
2,560	2,580	309	288	267	246	224	203	182	161	140	119	98
2,580	2,600	312	291	270	249	227	206	185	164	143	122	101
2,600	2,620	315	294	273	252	230	209	188	167	146	125	104
2,620	2,640	318	297	276	255	233	212	191	170	149	128	107
2,640	2,660	321	300	279	258	236	215	194	173	152	131	110
2,660	2,680	324	303	282	261	239	218	197	176	155	134	113
2,680	2,700	327	306	285	264	242	221	200	179	158	137	116

\$2,700 and over

Use Table 2(b) for a **MARRIED person** on page 25. Also see the instructions on page 22.

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 2009)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	120	1	0	0	0	0	0	0	0	0	0	0
120	125	1	0	0	0	0	0	0	0	0	0	0
125	130	2	0	0	0	0	0	0	0	0	0	0
130	135	2	0	0	0	0	0	0	0	0	0	0
135	140	3	0	0	0	0	0	0	0	0	0	0
140	145	3	0	0	0	0	0	0	0	0	0	0
145	150	4	0	0	0	0	0	0	0	0	0	0
150	155	4	0	0	0	0	0	0	0	0	0	0
155	160	5	0	0	0	0	0	0	0	0	0	0
160	165	5	0	0	0	0	0	0	0	0	0	0
165	170	6	0	0	0	0	0	0	0	0	0	0
170	175	6	0	0	0	0	0	0	0	0	0	0
175	180	7	0	0	0	0	0	0	0	0	0	0
180	185	7	0	0	0	0	0	0	0	0	0	0
185	190	8	0	0	0	0	0	0	0	0	0	0
190	195	8	0	0	0	0	0	0	0	0	0	0
195	200	9	0	0	0	0	0	0	0	0	0	0
200	205	9	0	0	0	0	0	0	0	0	0	0
205	210	10	0	0	0	0	0	0	0	0	0	0
210	215	10	0	0	0	0	0	0	0	0	0	0
215	220	11	0	0	0	0	0	0	0	0	0	0
220	225	11	0	0	0	0	0	0	0	0	0	0
225	230	12	0	0	0	0	0	0	0	0	0	0
230	235	12	0	0	0	0	0	0	0	0	0	0
235	240	13	0	0	0	0	0	0	0	0	0	0
240	245	13	0	0	0	0	0	0	0	0	0	0
245	250	14	0	0	0	0	0	0	0	0	0	0
250	260	14	0	0	0	0	0	0	0	0	0	0
260	270	15	0	0	0	0	0	0	0	0	0	0
270	280	16	1	0	0	0	0	0	0	0	0	0
280	290	17	2	0	0	0	0	0	0	0	0	0
290	300	18	3	0	0	0	0	0	0	0	0	0
300	310	19	4	0	0	0	0	0	0	0	0	0
310	320	20	5	0	0	0	0	0	0	0	0	0
320	330	21	6	0	0	0	0	0	0	0	0	0
330	340	22	7	0	0	0	0	0	0	0	0	0
340	350	23	8	0	0	0	0	0	0	0	0	0
350	360	24	9	0	0	0	0	0	0	0	0	0
360	370	25	10	0	0	0	0	0	0	0	0	0
370	380	26	11	0	0	0	0	0	0	0	0	0
380	390	27	12	0	0	0	0	0	0	0	0	0
390	400	28	13	0	0	0	0	0	0	0	0	0
400	410	29	14	0	0	0	0	0	0	0	0	0
410	420	30	15	0	0	0	0	0	0	0	0	0
420	430	31	16	1	0	0	0	0	0	0	0	0
430	440	33	17	2	0	0	0	0	0	0	0	0
440	450	34	18	3	0	0	0	0	0	0	0	0
450	460	36	19	4	0	0	0	0	0	0	0	0
460	470	37	20	5	0	0	0	0	0	0	0	0
470	480	39	21	6	0	0	0	0	0	0	0	0
480	490	40	22	7	0	0	0	0	0	0	0	0
490	500	42	23	8	0	0	0	0	0	0	0	0
500	520	44	25	10	0	0	0	0	0	0	0	0
520	540	47	27	12	0	0	0	0	0	0	0	0
540	560	50	29	14	0	0	0	0	0	0	0	0
560	580	53	31	16	0	0	0	0	0	0	0	0
580	600	56	33	18	2	0	0	0	0	0	0	0
600	620	59	36	20	4	0	0	0	0	0	0	0
620	640	62	39	22	6	0	0	0	0	0	0	0
640	660	65	42	24	8	0	0	0	0	0	0	0
660	680	68	45	26	10	0	0	0	0	0	0	0
680	700	71	48	28	12	0	0	0	0	0	0	0
700	720	74	51	30	14	0	0	0	0	0	0	0
720	740	77	54	32	16	1	0	0	0	0	0	0
740	760	80	57	34	18	3	0	0	0	0	0	0
760	780	83	60	37	20	5	0	0	0	0	0	0
780	800	86	63	40	22	7	0	0	0	0	0	0
800	820	89	66	43	24	9	0	0	0	0	0	0
820	840	92	69	46	26	11	0	0	0	0	0	0

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 2009)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$840	\$860	\$95	\$72	\$49	\$28	\$13	\$0	\$0	\$0	\$0	\$0	\$0
860	880	98	75	52	30	15	0	0	0	0	0	0
880	900	101	78	55	32	17	2	0	0	0	0	0
900	920	104	81	58	35	19	4	0	0	0	0	0
920	940	107	84	61	38	21	6	0	0	0	0	0
940	960	110	87	64	41	23	8	0	0	0	0	0
960	980	113	90	67	44	25	10	0	0	0	0	0
980	1,000	116	93	70	47	27	12	0	0	0	0	0
1,000	1,020	119	96	73	50	29	14	0	0	0	0	0
1,020	1,040	122	99	76	53	31	16	1	0	0	0	0
1,040	1,060	125	102	79	56	34	18	3	0	0	0	0
1,060	1,080	128	105	82	59	37	20	5	0	0	0	0
1,080	1,100	131	108	85	62	40	22	7	0	0	0	0
1,100	1,120	134	111	88	65	43	24	9	0	0	0	0
1,120	1,140	137	114	91	68	46	26	11	0	0	0	0
1,140	1,160	140	117	94	71	49	28	13	0	0	0	0
1,160	1,180	143	120	97	74	52	30	15	0	0	0	0
1,180	1,200	146	123	100	77	55	32	17	2	0	0	0
1,200	1,220	149	126	103	80	58	35	19	4	0	0	0
1,220	1,240	152	129	106	83	61	38	21	6	0	0	0
1,240	1,260	155	132	109	86	64	41	23	8	0	0	0
1,260	1,280	158	135	112	89	67	44	25	10	0	0	0
1,280	1,300	161	138	115	92	70	47	27	12	0	0	0
1,300	1,320	164	141	118	95	73	50	29	14	0	0	0
1,320	1,340	167	144	121	98	76	53	31	16	0	0	0
1,340	1,360	170	147	124	101	79	56	33	18	2	0	0
1,360	1,380	173	150	127	104	82	59	36	20	4	0	0
1,380	1,400	176	153	130	107	85	62	39	22	6	0	0
1,400	1,420	179	156	133	110	88	65	42	24	8	0	0
1,420	1,440	182	159	136	113	91	68	45	26	10	0	0
1,440	1,460	185	162	139	116	94	71	48	28	12	0	0
1,460	1,480	188	165	142	119	97	74	51	30	14	0	0
1,480	1,500	192	168	145	122	100	77	54	32	16	1	0
1,500	1,520	197	171	148	125	103	80	57	34	18	3	0
1,520	1,540	202	174	151	128	106	83	60	37	20	5	0
1,540	1,560	207	177	154	131	109	86	63	40	22	7	0
1,560	1,580	212	180	157	134	112	89	66	43	24	9	0
1,580	1,600	217	183	160	137	115	92	69	46	26	11	0
1,600	1,620	222	186	163	140	118	95	72	49	28	13	0
1,620	1,640	227	189	166	143	121	98	75	52	30	15	0
1,640	1,660	232	194	169	146	124	101	78	55	32	17	2
1,660	1,680	237	199	172	149	127	104	81	58	35	19	4
1,680	1,700	242	204	175	152	130	107	84	61	38	21	6
1,700	1,720	247	209	178	155	133	110	87	64	41	23	8
1,720	1,740	252	214	181	158	136	113	90	67	44	25	10
1,740	1,760	257	219	184	161	139	116	93	70	47	27	12
1,760	1,780	262	224	187	164	142	119	96	73	50	29	14
1,780	1,800	267	229	191	167	145	122	99	76	53	31	16
1,800	1,820	272	234	196	170	148	125	102	79	56	33	18
1,820	1,840	277	239	201	173	151	128	105	82	59	36	20
1,840	1,860	282	244	206	176	154	131	108	85	62	39	22
1,860	1,880	287	249	211	179	157	134	111	88	65	42	24
1,880	1,900	292	254	216	182	160	137	114	91	68	45	26
1,900	1,920	297	259	221	185	163	140	117	94	71	48	28
1,920	1,940	302	264	226	188	166	143	120	97	74	51	30
1,940	1,960	307	269	231	193	169	146	123	100	77	54	32
1,960	1,980	312	274	236	198	172	149	126	103	80	57	35
1,980	2,000	317	279	241	203	175	152	129	106	83	60	38
2,000	2,020	322	284	246	208	178	155	132	109	86	63	41
2,020	2,040	327	289	251	213	181	158	135	112	89	66	44
2,040	2,060	332	294	256	218	184	161	138	115	92	69	47
2,060	2,080	337	299	261	223	187	164	141	118	95	72	50
2,080	2,100	342	304	266	228	190	167	144	121	98	75	53
2,100	2,120	347	309	271	233	195	170	147	124	101	78	56
2,120	2,140	352	314	276	238	200	173	150	127	104	81	59

\$2,140 and over

Use Table 3(a) for a **SINGLE person** on page 25. Also see the instructions on page 22.

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 2009)

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

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 2009)

If the wages are –		And the number of withholding allowances claimed is –										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is –										
\$1,560	\$1,580	\$152	\$129	\$107	\$84	\$63	\$48	\$32	\$17	\$2	\$0	\$0
1,580	1,600	155	132	110	87	65	50	34	19	4	0	0
1,600	1,620	158	135	113	90	67	52	36	21	6	0	0
1,620	1,640	161	138	116	93	70	54	38	23	8	0	0
1,640	1,660	164	141	119	96	73	56	40	25	10	0	0
1,660	1,680	167	144	122	99	76	58	42	27	12	0	0
1,680	1,700	170	147	125	102	79	60	44	29	14	0	0
1,700	1,720	173	150	128	105	82	62	46	31	16	1	0
1,720	1,740	176	153	131	108	85	64	48	33	18	3	0
1,740	1,760	179	156	134	111	88	66	50	35	20	5	0
1,760	1,780	182	159	137	114	91	68	52	37	22	7	0
1,780	1,800	185	162	140	117	94	71	54	39	24	9	0
1,800	1,820	188	165	143	120	97	74	56	41	26	11	0
1,820	1,840	191	168	146	123	100	77	58	43	28	13	0
1,840	1,860	194	171	149	126	103	80	60	45	30	15	0
1,860	1,880	197	174	152	129	106	83	62	47	32	17	2
1,880	1,900	200	177	155	132	109	86	64	49	34	19	4
1,900	1,920	203	180	158	135	112	89	66	51	36	21	6
1,920	1,940	206	183	161	138	115	92	69	53	38	23	8
1,940	1,960	209	186	164	141	118	95	72	55	40	25	10
1,960	1,980	212	189	167	144	121	98	75	57	42	27	12
1,980	2,000	215	192	170	147	124	101	78	59	44	29	14
2,000	2,020	218	195	173	150	127	104	81	61	46	31	16
2,020	2,040	221	198	176	153	130	107	84	63	48	33	18
2,040	2,060	224	201	179	156	133	110	87	65	50	35	20
2,060	2,080	227	204	182	159	136	113	90	68	52	37	22
2,080	2,100	230	207	185	162	139	116	93	71	54	39	24
2,100	2,120	233	210	188	165	142	119	96	74	56	41	26
2,120	2,140	236	213	191	168	145	122	99	77	58	43	28
2,140	2,160	239	216	194	171	148	125	102	80	60	45	30
2,160	2,180	242	219	197	174	151	128	105	83	62	47	32
2,180	2,200	245	222	200	177	154	131	108	86	64	49	34
2,200	2,220	248	225	203	180	157	134	111	89	66	51	36
2,220	2,240	251	228	206	183	160	137	114	92	69	53	38
2,240	2,260	254	231	209	186	163	140	117	95	72	55	40
2,260	2,280	257	234	212	189	166	143	120	98	75	57	42
2,280	2,300	260	237	215	192	169	146	123	101	78	59	44
2,300	2,320	263	240	218	195	172	149	126	104	81	61	46
2,320	2,340	266	243	221	198	175	152	129	107	84	63	48
2,340	2,360	269	246	224	201	178	155	132	110	87	65	50
2,360	2,380	272	249	227	204	181	158	135	113	90	67	52
2,380	2,400	275	252	230	207	184	161	138	116	93	70	54
2,400	2,420	278	255	233	210	187	164	141	119	96	73	56
2,420	2,440	281	258	236	213	190	167	144	122	99	76	58
2,440	2,460	284	261	239	216	193	170	147	125	102	79	60
2,460	2,480	287	264	242	219	196	173	150	128	105	82	62
2,480	2,500	290	267	245	222	199	176	153	131	108	85	64
2,500	2,520	293	270	248	225	202	179	156	134	111	88	66
2,520	2,540	296	273	251	228	205	182	159	137	114	91	68
2,540	2,560	299	276	254	231	208	185	162	140	117	94	71
2,560	2,580	302	279	257	234	211	188	165	143	120	97	74
2,580	2,600	305	282	260	237	214	191	168	146	123	100	77
2,600	2,620	308	285	263	240	217	194	171	149	126	103	80
2,620	2,640	311	288	266	243	220	197	174	152	129	106	83
2,640	2,660	314	291	269	246	223	200	177	155	132	109	86
2,660	2,680	317	294	272	249	226	203	180	158	135	112	89
2,680	2,700	320	297	275	252	229	206	183	161	138	115	92
2,700	2,720	323	300	278	255	232	209	186	164	141	118	95
2,720	2,740	326	303	281	258	235	212	189	167	144	121	98

\$2,740 and over

Use Table 3(b) for a **MARRIED person** on page 25. Also see the instructions on page 22.

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid in 2009)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
230	240	1	0	0	0	0	0	0	0	0	0	0
240	250	2	0	0	0	0	0	0	0	0	0	0
250	260	3	0	0	0	0	0	0	0	0	0	0
260	270	4	0	0	0	0	0	0	0	0	0	0
270	280	5	0	0	0	0	0	0	0	0	0	0
280	290	6	0	0	0	0	0	0	0	0	0	0
290	300	7	0	0	0	0	0	0	0	0	0	0
300	320	9	0	0	0	0	0	0	0	0	0	0
320	340	11	0	0	0	0	0	0	0	0	0	0
340	360	13	0	0	0	0	0	0	0	0	0	0
360	380	15	0	0	0	0	0	0	0	0	0	0
380	400	17	0	0	0	0	0	0	0	0	0	0
400	420	19	0	0	0	0	0	0	0	0	0	0
420	440	21	0	0	0	0	0	0	0	0	0	0
440	460	23	0	0	0	0	0	0	0	0	0	0
460	480	25	0	0	0	0	0	0	0	0	0	0
480	500	27	0	0	0	0	0	0	0	0	0	0
500	520	29	0	0	0	0	0	0	0	0	0	0
520	540	31	1	0	0	0	0	0	0	0	0	0
540	560	33	3	0	0	0	0	0	0	0	0	0
560	580	35	5	0	0	0	0	0	0	0	0	0
580	600	37	7	0	0	0	0	0	0	0	0	0
600	640	40	10	0	0	0	0	0	0	0	0	0
640	680	44	14	0	0	0	0	0	0	0	0	0
680	720	48	18	0	0	0	0	0	0	0	0	0
720	760	52	22	0	0	0	0	0	0	0	0	0
760	800	56	26	0	0	0	0	0	0	0	0	0
800	840	60	30	0	0	0	0	0	0	0	0	0
840	880	64	34	3	0	0	0	0	0	0	0	0
880	920	70	38	7	0	0	0	0	0	0	0	0
920	960	76	42	11	0	0	0	0	0	0	0	0
960	1,000	82	46	15	0	0	0	0	0	0	0	0
1,000	1,040	88	50	19	0	0	0	0	0	0	0	0
1,040	1,080	94	54	23	0	0	0	0	0	0	0	0
1,080	1,120	100	58	27	0	0	0	0	0	0	0	0
1,120	1,160	106	62	31	1	0	0	0	0	0	0	0
1,160	1,200	112	66	35	5	0	0	0	0	0	0	0
1,200	1,240	118	72	39	9	0	0	0	0	0	0	0
1,240	1,280	124	78	43	13	0	0	0	0	0	0	0
1,280	1,320	130	84	47	17	0	0	0	0	0	0	0
1,320	1,360	136	90	51	21	0	0	0	0	0	0	0
1,360	1,400	142	96	55	25	0	0	0	0	0	0	0
1,400	1,440	148	102	59	29	0	0	0	0	0	0	0
1,440	1,480	154	108	63	33	2	0	0	0	0	0	0
1,480	1,520	160	114	68	37	6	0	0	0	0	0	0
1,520	1,560	166	120	74	41	10	0	0	0	0	0	0
1,560	1,600	172	126	80	45	14	0	0	0	0	0	0
1,600	1,640	178	132	86	49	18	0	0	0	0	0	0
1,640	1,680	184	138	92	53	22	0	0	0	0	0	0
1,680	1,720	190	144	98	57	26	0	0	0	0	0	0
1,720	1,760	196	150	104	61	30	0	0	0	0	0	0
1,760	1,800	202	156	110	65	34	4	0	0	0	0	0
1,800	1,840	208	162	116	71	38	8	0	0	0	0	0
1,840	1,880	214	168	122	77	42	12	0	0	0	0	0
1,880	1,920	220	174	128	83	46	16	0	0	0	0	0
1,920	1,960	226	180	134	89	50	20	0	0	0	0	0
1,960	2,000	232	186	140	95	54	24	0	0	0	0	0
2,000	2,040	238	192	146	101	58	28	0	0	0	0	0
2,040	2,080	244	198	152	107	62	32	1	0	0	0	0
2,080	2,120	250	204	158	113	67	36	5	0	0	0	0
2,120	2,160	256	210	164	119	73	40	9	0	0	0	0
2,160	2,200	262	216	170	125	79	44	13	0	0	0	0
2,200	2,240	268	222	176	131	85	48	17	0	0	0	0
2,240	2,280	274	228	182	137	91	52	21	0	0	0	0
2,280	2,320	280	234	188	143	97	56	25	0	0	0	0
2,320	2,360	286	240	194	149	103	60	29	0	0	0	0
2,360	2,400	292	246	200	155	109	64	33	3	0	0	0
2,400	2,440	298	252	206	161	115	69	37	7	0	0	0
2,440	2,480	304	258	212	167	121	75	41	11	0	0	0

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid in 2009)

If the wages are –		And the number of withholding allowances claimed is –										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is –										
\$2,480	\$2,520	\$310	\$264	\$218	\$173	\$127	\$81	\$45	\$15	\$0	\$0	\$0
2,520	2,560	316	270	224	179	133	87	49	19	0	0	0
2,560	2,600	322	276	230	185	139	93	53	23	0	0	0
2,600	2,640	328	282	236	191	145	99	57	27	0	0	0
2,640	2,680	334	288	242	197	151	105	61	31	1	0	0
2,680	2,720	340	294	248	203	157	111	66	35	5	0	0
2,720	2,760	346	300	254	209	163	117	72	39	9	0	0
2,760	2,800	352	306	260	215	169	123	78	43	13	0	0
2,800	2,840	358	312	266	221	175	129	84	47	17	0	0
2,840	2,880	364	318	272	227	181	135	90	51	21	0	0
2,880	2,920	370	324	278	233	187	141	96	55	25	0	0
2,920	2,960	376	330	284	239	193	147	102	59	29	0	0
2,960	3,000	385	336	290	245	199	153	108	63	33	2	0
3,000	3,040	395	342	296	251	205	159	114	68	37	6	0
3,040	3,080	405	348	302	257	211	165	120	74	41	10	0
3,080	3,120	415	354	308	263	217	171	126	80	45	14	0
3,120	3,160	425	360	314	269	223	177	132	86	49	18	0
3,160	3,200	435	366	320	275	229	183	138	92	53	22	0
3,200	3,240	445	372	326	281	235	189	144	98	57	26	0
3,240	3,280	455	379	332	287	241	195	150	104	61	30	0
3,280	3,320	465	389	338	293	247	201	156	110	65	34	4
3,320	3,360	475	399	344	299	253	207	162	116	71	38	8
3,360	3,400	485	409	350	305	259	213	168	122	77	42	12
3,400	3,440	495	419	356	311	265	219	174	128	83	46	16
3,440	3,480	505	429	362	317	271	225	180	134	89	50	20
3,480	3,520	515	439	368	323	277	231	186	140	95	54	24
3,520	3,560	525	449	374	329	283	237	192	146	101	58	28
3,560	3,600	535	459	383	335	289	243	198	152	107	62	32
3,600	3,640	545	469	393	341	295	249	204	158	113	67	36
3,640	3,680	555	479	403	347	301	255	210	164	119	73	40
3,680	3,720	565	489	413	353	307	261	216	170	125	79	44
3,720	3,760	575	499	423	359	313	267	222	176	131	85	48
3,760	3,800	585	509	433	365	319	273	228	182	137	91	52
3,800	3,840	595	519	443	371	325	279	234	188	143	97	56
3,840	3,880	605	529	453	377	331	285	240	194	149	103	60
3,880	3,920	615	539	463	386	337	291	246	200	155	109	64
3,920	3,960	625	549	473	396	343	297	252	206	161	115	69
3,960	4,000	635	559	483	406	349	303	258	212	167	121	75
4,000	4,040	645	569	493	416	355	309	264	218	173	127	81
4,040	4,080	655	579	503	426	361	315	270	224	179	133	87
4,080	4,120	665	589	513	436	367	321	276	230	185	139	93
4,120	4,160	675	599	523	446	373	327	282	236	191	145	99
4,160	4,200	685	609	533	456	380	333	288	242	197	151	105
4,200	4,240	695	619	543	466	390	339	294	248	203	157	111
4,240	4,280	705	629	553	476	400	345	300	254	209	163	117
4,280	4,320	715	639	563	486	410	351	306	260	215	169	123
4,320	4,360	725	649	573	496	420	357	312	266	221	175	129
4,360	4,400	735	659	583	506	430	363	318	272	227	181	135
4,400	4,440	745	669	593	516	440	369	324	278	233	187	141
4,440	4,480	755	679	603	526	450	375	330	284	239	193	147
4,480	4,520	765	689	613	536	460	384	336	290	245	199	153
4,520	4,560	775	699	623	546	470	394	342	296	251	205	159
4,560	4,600	785	709	633	556	480	404	348	302	257	211	165
4,600	4,640	795	719	643	566	490	414	354	308	263	217	171
4,640	4,680	805	729	653	576	500	424	360	314	269	223	177
4,680	4,720	815	739	663	586	510	434	366	320	275	229	183
4,720	4,760	825	749	673	596	520	444	372	326	281	235	189
4,760	4,800	835	759	683	606	530	454	378	332	287	241	195
4,800	4,840	845	769	693	616	540	464	388	338	293	247	201
4,840	4,880	855	779	703	626	550	474	398	344	299	253	207
4,880	4,920	865	789	713	636	560	484	408	350	305	259	213
4,920	4,960	875	799	723	646	570	494	418	356	311	265	219
4,960	5,000	885	809	733	656	580	504	428	362	317	271	225
5,000	5,040	895	819	743	666	590	514	438	368	323	277	231
5,040	5,080	905	829	753	676	600	524	448	374	329	283	237

\$5,080 and over

Use Table 4(a) for a **SINGLE person** on page 25. Also see the instructions on page 22.

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in 2009)

If the wages are –		And the number of withholding allowances claimed is –										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is –										
\$0	\$680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
680	720	3	0	0	0	0	0	0	0	0	0	0
720	760	7	0	0	0	0	0	0	0	0	0	0
760	800	11	0	0	0	0	0	0	0	0	0	0
800	840	15	0	0	0	0	0	0	0	0	0	0
840	880	19	0	0	0	0	0	0	0	0	0	0
880	920	23	0	0	0	0	0	0	0	0	0	0
920	960	27	0	0	0	0	0	0	0	0	0	0
960	1,000	31	1	0	0	0	0	0	0	0	0	0
1,000	1,040	35	5	0	0	0	0	0	0	0	0	0
1,040	1,080	39	9	0	0	0	0	0	0	0	0	0
1,080	1,120	43	13	0	0	0	0	0	0	0	0	0
1,120	1,160	47	17	0	0	0	0	0	0	0	0	0
1,160	1,200	51	21	0	0	0	0	0	0	0	0	0
1,200	1,240	55	25	0	0	0	0	0	0	0	0	0
1,240	1,280	59	29	0	0	0	0	0	0	0	0	0
1,280	1,320	63	33	3	0	0	0	0	0	0	0	0
1,320	1,360	67	37	7	0	0	0	0	0	0	0	0
1,360	1,400	71	41	11	0	0	0	0	0	0	0	0
1,400	1,440	75	45	15	0	0	0	0	0	0	0	0
1,440	1,480	79	49	19	0	0	0	0	0	0	0	0
1,480	1,520	83	53	23	0	0	0	0	0	0	0	0
1,520	1,560	87	57	27	0	0	0	0	0	0	0	0
1,560	1,600	91	61	31	0	0	0	0	0	0	0	0
1,600	1,640	95	65	35	4	0	0	0	0	0	0	0
1,640	1,680	99	69	39	8	0	0	0	0	0	0	0
1,680	1,720	103	73	43	12	0	0	0	0	0	0	0
1,720	1,760	107	77	47	16	0	0	0	0	0	0	0
1,760	1,800	111	81	51	20	0	0	0	0	0	0	0
1,800	1,840	115	85	55	24	0	0	0	0	0	0	0
1,840	1,880	119	89	59	28	0	0	0	0	0	0	0
1,880	1,920	123	93	63	32	2	0	0	0	0	0	0
1,920	1,960	127	97	67	36	6	0	0	0	0	0	0
1,960	2,000	131	101	71	40	10	0	0	0	0	0	0
2,000	2,040	137	105	75	44	14	0	0	0	0	0	0
2,040	2,080	143	109	79	48	18	0	0	0	0	0	0
2,080	2,120	149	113	83	52	22	0	0	0	0	0	0
2,120	2,160	155	117	87	56	26	0	0	0	0	0	0
2,160	2,200	161	121	91	60	30	0	0	0	0	0	0
2,200	2,240	167	125	95	64	34	3	0	0	0	0	0
2,240	2,280	173	129	99	68	38	7	0	0	0	0	0
2,280	2,320	179	133	103	72	42	11	0	0	0	0	0
2,320	2,360	185	139	107	76	46	15	0	0	0	0	0
2,360	2,400	191	145	111	80	50	19	0	0	0	0	0
2,400	2,440	197	151	115	84	54	23	0	0	0	0	0
2,440	2,480	203	157	119	88	58	27	0	0	0	0	0
2,480	2,520	209	163	123	92	62	31	1	0	0	0	0
2,520	2,560	215	169	127	96	66	35	5	0	0	0	0
2,560	2,600	221	175	131	100	70	39	9	0	0	0	0
2,600	2,640	227	181	135	104	74	43	13	0	0	0	0
2,640	2,680	233	187	141	108	78	47	17	0	0	0	0
2,680	2,720	239	193	147	112	82	51	21	0	0	0	0
2,720	2,760	245	199	153	116	86	55	25	0	0	0	0
2,760	2,800	251	205	159	120	90	59	29	0	0	0	0
2,800	2,840	257	211	165	124	94	63	33	2	0	0	0
2,840	2,880	263	217	171	128	98	67	37	6	0	0	0
2,880	2,920	269	223	177	132	102	71	41	10	0	0	0
2,920	2,960	275	229	183	138	106	75	45	14	0	0	0
2,960	3,000	281	235	189	144	110	79	49	18	0	0	0
3,000	3,040	287	241	195	150	114	83	53	22	0	0	0
3,040	3,080	293	247	201	156	118	87	57	26	0	0	0
3,080	3,120	299	253	207	162	122	91	61	30	0	0	0
3,120	3,160	305	259	213	168	126	95	65	34	4	0	0
3,160	3,200	311	265	219	174	130	99	69	38	8	0	0
3,200	3,240	317	271	225	180	134	103	73	42	12	0	0
3,240	3,280	323	277	231	186	140	107	77	46	16	0	0
3,280	3,320	329	283	237	192	146	111	81	50	20	0	0
3,320	3,360	335	289	243	198	152	115	85	54	24	0	0
3,360	3,400	341	295	249	204	158	119	89	58	28	0	0
3,400	3,440	347	301	255	210	164	123	93	62	32	2	0

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid in 2009)

If the wages are –		And the number of withholding allowances claimed is –										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is –										
\$3,440	\$3,480	\$353	\$307	\$261	\$216	\$170	\$127	\$97	\$66	\$36	\$6	\$0
3,480	3,520	359	313	267	222	176	131	101	70	40	10	0
3,520	3,560	365	319	273	228	182	136	105	74	44	14	0
3,560	3,600	371	325	279	234	188	142	109	78	48	18	0
3,600	3,640	377	331	285	240	194	148	113	82	52	22	0
3,640	3,680	383	337	291	246	200	154	117	86	56	26	0
3,680	3,720	389	343	297	252	206	160	121	90	60	30	0
3,720	3,760	395	349	303	258	212	166	125	94	64	34	3
3,760	3,800	401	355	309	264	218	172	129	98	68	38	7
3,800	3,840	407	361	315	270	224	178	133	102	72	42	11
3,840	3,880	413	367	321	276	230	184	139	106	76	46	15
3,880	3,920	419	373	327	282	236	190	145	110	80	50	19
3,920	3,960	425	379	333	288	242	196	151	114	84	54	23
3,960	4,000	431	385	339	294	248	202	157	118	88	58	27
4,000	4,040	437	391	345	300	254	208	163	122	92	62	31
4,040	4,080	443	397	351	306	260	214	169	126	96	66	35
4,080	4,120	449	403	357	312	266	220	175	130	100	70	39
4,120	4,160	455	409	363	318	272	226	181	135	104	74	43
4,160	4,200	461	415	369	324	278	232	187	141	108	78	47
4,200	4,240	467	421	375	330	284	238	193	147	112	82	51
4,240	4,280	473	427	381	336	290	244	199	153	116	86	55
4,280	4,320	479	433	387	342	296	250	205	159	120	90	59
4,320	4,360	485	439	393	348	302	256	211	165	124	94	63
4,360	4,400	491	445	399	354	308	262	217	171	128	98	67
4,400	4,440	497	451	405	360	314	268	223	177	132	102	71
4,440	4,480	503	457	411	366	320	274	229	183	138	106	75
4,480	4,520	509	463	417	372	326	280	235	189	144	110	79
4,520	4,560	515	469	423	378	332	286	241	195	150	114	83
4,560	4,600	521	475	429	384	338	292	247	201	156	118	87
4,600	4,640	527	481	435	390	344	298	253	207	162	122	91
4,640	4,680	533	487	441	396	350	304	259	213	168	126	95
4,680	4,720	539	493	447	402	356	310	265	219	174	130	99
4,720	4,760	545	499	453	408	362	316	271	225	180	134	103
4,760	4,800	551	505	459	414	368	322	277	231	186	140	107
4,800	4,840	557	511	465	420	374	328	283	237	192	146	111
4,840	4,880	563	517	471	426	380	334	289	243	198	152	115
4,880	4,920	569	523	477	432	386	340	295	249	204	158	119
4,920	4,960	575	529	483	438	392	346	301	255	210	164	123
4,960	5,000	581	535	489	444	398	352	307	261	216	170	127
5,000	5,040	587	541	495	450	404	358	313	267	222	176	131
5,040	5,080	593	547	501	456	410	364	319	273	228	182	136
5,080	5,120	599	553	507	462	416	370	325	279	234	188	142
5,120	5,160	605	559	513	468	422	376	331	285	240	194	148
5,160	5,200	611	565	519	474	428	382	337	291	246	200	154
5,200	5,240	617	571	525	480	434	388	343	297	252	206	160
5,240	5,280	623	577	531	486	440	394	349	303	258	212	166
5,280	5,320	629	583	537	492	446	400	355	309	264	218	172
5,320	5,360	635	589	543	498	452	406	361	315	270	224	178
5,360	5,400	641	595	549	504	458	412	367	321	276	230	184
5,400	5,440	647	601	555	510	464	418	373	327	282	236	190
5,440	5,480	653	607	561	516	470	424	379	333	288	242	196
5,480	5,520	659	613	567	522	476	430	385	339	294	248	202
5,520	5,560	665	619	573	528	482	436	391	345	300	254	208
5,560	5,600	671	625	579	534	488	442	397	351	306	260	214
5,600	5,640	677	631	585	540	494	448	403	357	312	266	220
5,640	5,680	683	637	591	546	500	454	409	363	318	272	226
5,680	5,720	689	643	597	552	506	460	415	369	324	278	232
5,720	5,760	695	649	603	558	512	466	421	375	330	284	238
5,760	5,800	701	655	609	564	518	472	427	381	336	290	244
5,800	5,840	707	661	615	570	524	478	433	387	342	296	250
5,840	5,880	713	667	621	576	530	484	439	393	348	302	256

\$5,880 and over

Use Table 4(b) for a **MARRIED person** on page 25. Also see the instructions on page 22.

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 2009)

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

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 2009)

If the wages are –		And the number of withholding allowances claimed is –										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is –										
\$222	\$225	\$39	\$36	\$32	\$29	\$25	\$22	\$18	\$16	\$14	\$12	\$9
225	228	40	36	33	29	26	22	19	16	14	12	10
228	231	41	37	34	30	27	23	20	17	15	12	10
231	234	41	38	34	31	27	24	20	17	15	13	11
234	237	42	39	35	32	28	25	21	18	15	13	11
237	240	43	39	36	32	29	25	22	18	16	14	12
240	243	44	40	37	33	30	26	23	19	16	14	12
243	246	44	41	37	34	30	27	23	20	17	15	13
246	249	45	42	38	35	31	28	24	21	17	15	13
249	252	46	42	39	35	32	28	25	21	18	16	13
252	255	47	43	40	36	33	29	26	22	19	16	14
255	258	47	44	40	37	33	30	26	23	19	17	14
258	261	48	45	41	38	34	31	27	24	20	17	15
261	264	49	45	42	38	35	31	28	24	21	17	15
264	267	50	46	43	39	36	32	29	25	22	18	16
267	270	50	47	43	40	36	33	29	26	22	19	16
270	273	51	48	44	41	37	34	30	27	23	20	17
273	276	52	48	45	41	38	34	31	27	24	20	17
276	279	53	49	46	42	39	35	32	28	25	21	18
279	282	53	50	46	43	39	36	32	29	25	22	18
282	285	54	51	47	44	40	37	33	30	26	23	19
285	288	55	51	48	44	41	37	34	30	27	23	20
288	291	56	52	49	45	42	38	35	31	28	24	21
291	294	56	53	49	46	42	39	35	32	28	25	21
294	297	57	54	50	47	43	40	36	33	29	26	22
297	300	58	54	51	47	44	40	37	33	30	26	23
300	303	59	55	52	48	45	41	38	34	31	27	24
303	306	59	56	52	49	45	42	38	35	31	28	24
306	309	60	57	53	50	46	43	39	36	32	29	25
309	312	61	57	54	50	47	43	40	36	33	29	26
312	315	62	58	55	51	48	44	41	37	34	30	27
315	318	62	59	55	52	48	45	41	38	34	31	27
318	321	63	60	56	53	49	46	42	39	35	32	28
321	324	64	60	57	53	50	46	43	39	36	32	29
324	327	65	61	58	54	51	47	44	40	37	33	30
327	330	66	62	58	55	51	48	44	41	37	34	30
330	333	66	63	59	56	52	49	45	42	38	35	31
333	336	67	63	60	56	53	49	46	42	39	35	32
336	339	68	64	61	57	54	50	47	43	40	36	33
339	341	69	65	61	58	54	51	47	44	40	37	33
341	343	69	65	62	58	55	51	48	44	41	37	34
343	345	70	66	62	59	55	52	48	45	41	38	34
345	347	71	67	63	59	56	52	49	45	42	38	35
347	349	71	67	63	60	56	53	49	46	42	39	35
349	351	72	68	64	60	57	53	50	46	43	39	36
351	353	72	68	64	61	57	54	50	47	43	40	36
353	355	73	69	65	61	58	54	51	47	44	40	37
355	357	73	69	65	62	58	55	51	48	44	41	37
357	359	74	70	66	62	59	55	52	48	45	41	38
359	361	74	71	67	63	59	56	52	49	45	42	38
361	363	75	71	67	63	60	56	53	49	46	42	39
363	365	76	72	68	64	60	57	53	50	46	43	39
365	367	76	72	68	64	61	57	54	50	47	43	40
367	369	77	73	69	65	61	58	54	51	47	44	40
369	371	77	73	69	65	62	58	55	51	48	44	41
371	373	78	74	70	66	62	59	55	52	48	45	41
373	375	78	74	70	67	63	59	56	52	49	45	42
375	377	79	75	71	67	63	60	56	53	49	46	42
377	379	79	76	72	68	64	60	57	53	50	46	43
379	381	80	76	72	68	64	61	57	54	50	47	43
381	383	81	77	73	69	65	61	58	54	51	47	44
383	385	81	77	73	69	65	62	58	55	51	48	44
385	387	82	78	74	70	66	62	59	55	52	48	45
387	389	82	78	74	70	67	63	59	56	52	49	45
389	391	83	79	75	71	67	63	60	56	53	49	46

\$391 and over

Use Table 8(a) for a **SINGLE person** on page 26. Also see the instructions on page 22.

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 2009)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36	39	1	0	0	0	0	0	0	0	0	0	0
39	42	1	0	0	0	0	0	0	0	0	0	0
42	45	1	0	0	0	0	0	0	0	0	0	0
45	48	2	0	0	0	0	0	0	0	0	0	0
48	51	2	0	0	0	0	0	0	0	0	0	0
51	54	2	1	0	0	0	0	0	0	0	0	0
54	57	2	1	0	0	0	0	0	0	0	0	0
57	60	3	1	0	0	0	0	0	0	0	0	0
60	63	3	2	0	0	0	0	0	0	0	0	0
63	66	3	2	1	0	0	0	0	0	0	0	0
66	69	4	2	1	0	0	0	0	0	0	0	0
69	72	4	3	1	0	0	0	0	0	0	0	0
72	75	4	3	1	0	0	0	0	0	0	0	0
75	78	5	3	2	0	0	0	0	0	0	0	0
78	81	5	3	2	1	0	0	0	0	0	0	0
81	84	5	4	2	1	0	0	0	0	0	0	0
84	87	5	4	3	1	0	0	0	0	0	0	0
87	90	6	4	3	2	0	0	0	0	0	0	0
90	93	6	5	3	2	0	0	0	0	0	0	0
93	96	6	5	4	2	1	0	0	0	0	0	0
96	99	7	5	4	2	1	0	0	0	0	0	0
99	102	7	6	4	3	1	0	0	0	0	0	0
102	105	8	6	4	3	2	0	0	0	0	0	0
105	108	8	6	5	3	2	1	0	0	0	0	0
108	111	9	7	5	4	2	1	0	0	0	0	0
111	114	9	7	5	4	3	1	0	0	0	0	0
114	117	10	8	6	4	3	1	0	0	0	0	0
117	120	10	8	6	5	3	2	0	0	0	0	0
120	123	11	8	6	5	3	2	1	0	0	0	0
123	126	11	9	7	5	4	2	1	0	0	0	0
126	129	11	9	7	5	4	3	1	0	0	0	0
129	132	12	10	8	6	4	3	2	0	0	0	0
132	135	12	10	8	6	5	3	2	0	0	0	0
135	138	13	11	9	6	5	4	2	1	0	0	0
138	141	13	11	9	7	5	4	2	1	0	0	0
141	144	14	12	9	7	6	4	3	1	0	0	0
144	147	14	12	10	8	6	4	3	2	0	0	0
147	150	15	12	10	8	6	5	3	2	1	0	0
150	153	15	13	11	9	7	5	4	2	1	0	0
153	156	15	13	11	9	7	5	4	3	1	0	0
156	159	16	14	12	10	8	6	4	3	1	0	0
159	162	16	14	12	10	8	6	5	3	2	0	0
162	165	17	15	13	11	8	6	5	3	2	1	0
165	168	17	15	13	11	9	7	5	4	2	1	0
168	171	18	16	14	11	9	7	5	4	3	1	0
171	174	18	16	14	12	10	8	6	4	3	2	0
174	177	19	17	14	12	10	8	6	5	3	2	0
177	180	19	17	15	13	11	9	6	5	4	2	1
180	183	20	17	15	13	11	9	7	5	4	2	1
183	186	20	18	16	14	12	9	7	6	4	3	1
186	189	20	18	16	14	12	10	8	6	4	3	2
189	192	21	19	17	15	12	10	8	6	5	3	2
192	195	21	19	17	15	13	11	9	7	5	4	2
195	198	22	20	18	15	13	11	9	7	5	4	3
198	201	22	20	18	16	14	12	10	8	6	4	3
201	204	23	21	18	16	14	12	10	8	6	5	3
204	207	23	21	19	17	15	13	11	8	6	5	3
207	210	24	21	19	17	15	13	11	9	7	5	4
210	213	24	22	20	18	16	14	11	9	7	5	4
213	216	24	22	20	18	16	14	12	10	8	6	4
216	219	25	23	21	19	17	14	12	10	8	6	5
219	222	25	23	21	19	17	15	13	11	9	6	5
222	225	26	24	22	20	17	15	13	11	9	7	5
225	228	26	24	22	20	18	16	14	12	9	7	6
228	231	27	25	23	20	18	16	14	12	10	8	6
231	234	27	25	23	21	19	17	15	12	10	8	6
234	237	28	26	23	21	19	17	15	13	11	9	7
237	240	28	26	24	22	20	18	15	13	11	9	7
240	243	29	26	24	22	20	18	16	14	12	10	7

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$243	\$246	\$29	\$27	\$25	\$23	\$21	\$18	\$16	\$14	\$12	\$10	\$8
246	249	29	27	25	23	21	19	17	15	13	10	8
249	252	30	28	26	24	21	19	17	15	13	11	9
252	255	30	28	26	24	22	20	18	16	13	11	9
255	258	31	29	27	24	22	20	18	16	14	12	10
258	261	31	29	27	25	23	21	19	17	14	12	10
261	264	32	30	27	25	23	21	19	17	15	13	11
264	267	32	30	28	26	24	22	20	17	15	13	11
267	270	33	30	28	26	24	22	20	18	16	14	12
270	273	33	31	29	27	25	23	20	18	16	14	12
273	276	33	31	29	27	25	23	21	19	17	15	12
276	279	34	32	30	28	26	23	21	19	17	15	13
279	282	34	32	30	28	26	24	22	20	18	15	13
282	285	35	33	31	29	26	24	22	20	18	16	14
285	288	35	33	31	29	27	25	23	21	18	16	14
288	291	36	34	32	29	27	25	23	21	19	17	15
291	294	36	34	32	30	28	26	24	21	19	17	15
294	297	37	35	32	30	28	26	24	22	20	18	16
297	300	38	35	33	31	29	27	24	22	20	18	16
300	303	39	35	33	31	29	27	25	23	21	19	16
303	306	39	36	34	32	30	27	25	23	21	19	17
306	309	40	37	34	32	30	28	26	24	22	19	17
309	312	41	37	35	33	30	28	26	24	22	20	18
312	315	42	38	35	33	31	29	27	25	22	20	18
315	318	42	39	36	33	31	29	27	25	23	21	19
318	321	43	40	36	34	32	30	28	26	23	21	19
321	324	44	40	37	34	32	30	28	26	24	22	20
324	327	45	41	38	35	33	31	29	26	24	22	20
327	330	45	42	38	35	33	31	29	27	25	23	21
330	333	46	43	39	36	34	32	29	27	25	23	21
333	336	47	43	40	36	34	32	30	28	26	24	21
336	339	48	44	41	37	35	32	30	28	26	24	22
339	341	48	45	41	38	35	33	31	29	26	24	22
341	343	49	45	42	38	35	33	31	29	27	25	23
343	345	49	46	42	39	35	33	31	29	27	25	23
345	347	50	46	43	39	36	34	32	29	27	25	23
347	349	50	47	43	40	36	34	32	30	28	26	23
349	351	51	47	44	40	37	34	32	30	28	26	24
351	353	51	48	44	41	37	35	32	30	28	26	24
353	355	52	48	45	41	38	35	33	31	29	26	24
355	357	52	49	45	42	38	35	33	31	29	27	25
357	359	53	49	46	42	39	35	33	31	29	27	25
359	361	53	50	46	43	39	36	34	32	29	27	25
361	363	54	50	47	43	40	36	34	32	30	28	26
363	365	54	51	47	44	40	37	34	32	30	28	26
365	367	55	51	48	44	41	37	35	32	30	28	26
367	369	55	52	48	45	41	38	35	33	31	29	26
369	371	56	52	49	45	42	38	35	33	31	29	27
371	373	56	53	49	46	42	39	35	33	31	29	27
373	375	57	53	50	46	43	39	36	34	32	29	27
375	377	57	54	50	47	43	40	36	34	32	30	28
377	379	58	54	51	47	44	40	37	34	32	30	28
379	381	58	55	51	48	44	41	37	35	32	30	28
381	383	59	55	52	48	45	41	38	35	33	31	29
383	385	59	56	52	49	45	42	38	35	33	31	29
385	387	60	56	53	49	46	42	39	35	33	31	29
387	389	60	57	53	50	46	43	39	36	34	32	29
389	391	61	57	54	50	47	43	40	36	34	32	30
391	393	61	58	54	51	47	44	40	37	34	32	30
393	395	62	58	55	51	48	44	41	37	35	32	30
395	397	62	59	55	52	48	45	41	38	35	33	31
397	399	63	59	56	52	49	45	42	38	35	33	31
399	401	63	60	56	53	49	46	42	39	35	33	31

\$401 and over

Use Table 8(b) for a **MARRIED person** on page 26. Also see the instructions on page 22.

Tables for Percentage Method of Advance EIC Payments

(For Wages Paid in 2009)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$172	20.40% of wages	\$0	\$172	20.40% of wages	\$0	\$86	20.40% of wages
\$172	\$315	\$35	\$172	\$375	\$35	\$86	\$187	\$18
\$315		\$35 less 9.588% of wages in excess of \$315	\$375		\$35 less 9.588% of wages in excess of \$375	\$187		\$18 less 9.588% of wages in excess of \$187

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$344	20.40% of wages	\$0	\$344	20.40% of wages	\$0	\$172	20.40% of wages
\$344	\$631	\$70	\$344	\$751	\$70	\$172	\$375	\$35
\$631		\$70 less 9.588% of wages in excess of \$631	\$751		\$70 less 9.588% of wages in excess of \$751	\$375		\$35 less 9.588% of wages in excess of \$375

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$372	20.40% of wages	\$0	\$372	20.40% of wages	\$0	\$186	20.40% of wages
\$372	\$684	\$76	\$372	\$814	\$76	\$186	\$407	\$38
\$684		\$76 less 9.588% of wages in excess of \$684	\$814		\$76 less 9.588% of wages in excess of \$814	\$407		\$38 less 9.588% of wages in excess of \$407

TABLE 4—MONTHLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$745	20.40% of wages	\$0	\$745	20.40% of wages	\$0	\$372	20.40% of wages
\$745	\$1,368	\$152	\$745	\$1,628	\$152	\$372	\$814	\$76
\$1,368		\$152 less 9.588% of wages in excess of \$1,368	\$1,628		\$152 less 9.588% of wages in excess of \$1,628	\$814		\$76 less 9.588% of wages in excess of \$814

Tables for Percentage Method of Advance EIC Payments (continued)
(For Wages Paid in 2009)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD		(b) MARRIED Without Spouse Filing Certificate		(c) MARRIED With Both Spouses Filing Certificate	
If the amount of wages (before deducting withholding allowances) is:		If the amount of wages (before deducting withholding allowances) is:		If the amount of wages (before deducting withholding allowances) is:	
The amount of payment to be made is:		The amount of payment to be made is:		The amount of payment to be made is:	
Over—	But not over—	Over—	But not over—	Over—	But not over—
\$0	\$2,237	\$0	\$2,237	\$0	\$1,118
\$2,237	\$4,105	\$2,237	\$4,885	\$1,118	\$2,442
\$4,105		\$4,885		\$2,442	
	20.40% of wages		20.40% of wages		20.40% of wages
	\$456		\$456		\$228
	\$456 less		\$456 less		\$228 less
	9.588% of wages in excess of \$4,105		9.588% of wages in excess of \$4,885		9.588% of wages in excess of \$2,442

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD		(b) MARRIED Without Spouse Filing Certificate		(c) MARRIED With Both Spouses Filing Certificate	
If the amount of wages (before deducting withholding allowances) is:		If the amount of wages (before deducting withholding allowances) is:		If the amount of wages (before deducting withholding allowances) is:	
The amount of payment to be made is:		The amount of payment to be made is:		The amount of payment to be made is:	
Over—	But not over—	Over—	But not over—	Over—	But not over—
\$0	\$4,475	\$0	\$4,475	\$0	\$2,237
\$4,475	\$8,210	\$4,475	\$9,770	\$2,237	\$4,885
\$8,210		\$9,770		\$4,885	
	20.40% of wages		20.40% of wages		20.40% of wages
	\$913		\$913		\$456
	\$913 less		\$913 less		\$456 less
	9.588% of wages in excess of \$8,210		9.588% of wages in excess of \$9,770		9.588% of wages in excess of \$4,885

TABLE 7—ANNUAL Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD		(b) MARRIED Without Spouse Filing Certificate		(c) MARRIED With Both Spouses Filing Certificate	
If the amount of wages (before deducting withholding allowances) is:		If the amount of wages (before deducting withholding allowances) is:		If the amount of wages (before deducting withholding allowances) is:	
The amount of payment to be made is:		The amount of payment to be made is:		The amount of payment to be made is:	
Over—	But not over—	Over—	But not over—	Over—	But not over—
\$0	\$8,950	\$0	\$8,950	\$0	\$4,475
\$8,950	\$16,420	\$8,950	\$19,540	\$4,475	\$9,770
\$16,420		\$19,540		\$9,770	
	20.40% of wages		20.40% of wages		20.40% of wages
	\$1,826		\$1,826		\$913
	\$1,826 less		\$1,826 less		\$913 less
	9.588% of wages in excess of \$16,420		9.588% of wages in excess of \$19,540		9.588% of wages in excess of \$9,770

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD		(b) MARRIED Without Spouse Filing Certificate		(c) MARRIED With Both Spouses Filing Certificate	
If the wages divided by the number of days in such period (before deducting withholding allowances) are:		If the wages divided by the number of days in such period (before deducting withholding allowances) are:		If the wages divided by the number of days in such period (before deducting withholding allowances) are:	
The amount of payment to be made is the following amount multiplied by the number of days in such period:		The amount of payment to be made is the following amount multiplied by the number of days in such period:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	
Over—	But not over—	Over—	But not over—	Over—	But not over—
\$0	\$34	\$0	\$34	\$0	\$17
\$34	\$63	\$34	\$75	\$17	\$37
\$63		\$75		\$37	
	20.40% of wages		20.40% of wages		20.40% of wages
	\$7		\$7		\$3
	\$7 less		\$7 less		\$3 less
	9.588% of wages in excess of \$63		9.588% of wages in excess of \$75		9.588% of wages in excess of \$37

Tables for Wage Bracket Method of Advance EIC Payments (For Wages Paid in 2009)

WEEKLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

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

MARRIED Without Spouse Filing Certificate

Wages —														
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$75	\$80	\$15	\$150	\$155	\$31	\$475	\$485	\$25	\$625	\$635	\$10
5	10	1	80	85	16	155	160	32	485	495	24	635	645	9
10	15	2	85	90	17	160	165	33	495	505	23	645	655	8
15	20	3	90	95	18	165	170	34	505	515	22	655	665	7
20	25	4	95	100	19	170	375	35	515	525	21	665	675	6
25	30	5	100	105	20	375	385	34	525	535	20	675	685	5
30	35	6	105	110	21	385	395	33	535	545	19	685	695	5
35	40	7	110	115	22	395	405	32	545	555	18	695	705	4
40	45	8	115	120	23	405	415	31	555	565	17	705	715	3
45	50	9	120	125	24	415	425	30	565	575	16	715	725	2
50	55	10	125	130	26	425	435	29	575	585	15	725	735	1
55	60	11	130	135	27	435	445	28	585	595	14	735	---	0
60	65	12	135	140	28	445	455	28	595	605	13			
65	70	13	140	145	29	455	465	27	605	615	12			
70	75	14	145	150	30	465	475	26	615	625	11			

MARRIED With Both Spouses Filing Certificate

Wages —														
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$40	\$45	\$8	\$80	\$85	\$16	\$245	\$255	\$11	\$325	\$335	\$3
5	10	1	45	50	9	85	185	17	255	265	10	335	345	2
10	15	2	50	55	10	185	195	17	265	275	9	345	355	2
15	20	3	55	60	11	195	205	16	275	285	8	355	365	1
20	25	4	60	65	12	205	215	15	285	295	7	365	---	0
25	30	5	65	70	13	215	225	14	295	305	6			
30	35	6	70	75	14	225	235	13	305	315	5			
35	40	7	75	80	15	235	245	12	315	325	4			

BIWEEKLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

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

MARRIED Without Spouse Filing Certificate

Wages—														
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$145	\$150	\$30	\$290	\$295	\$59	\$930	\$940	\$52	\$1,220	\$1,230	\$24
5	10	1	150	155	31	295	300	60	940	950	51	1,230	1,240	23
10	15	2	155	160	32	300	305	61	950	960	50	1,240	1,250	22
15	20	3	160	165	33	305	310	62	960	970	49	1,250	1,260	21
20	25	4	165	170	34	310	315	63	970	980	48	1,260	1,270	21
25	30	5	170	175	35	315	320	64	980	990	47	1,270	1,280	20
30	35	6	175	180	36	320	325	65	990	1,000	46	1,280	1,290	19
35	40	7	180	185	37	325	330	66	1,000	1,010	45	1,290	1,300	18
40	45	8	185	190	38	330	335	67	1,010	1,020	44	1,300	1,310	17
45	50	9	190	195	39	335	340	68	1,020	1,030	44	1,310	1,320	16
50	55	10	195	200	40	340	750	69	1,030	1,040	43	1,320	1,330	15
55	60	11	200	205	41	750	760	69	1,040	1,050	42	1,330	1,340	14
60	65	12	205	210	42	760	770	68	1,050	1,060	41	1,340	1,350	13
65	70	13	210	215	43	770	780	68	1,060	1,070	40	1,350	1,360	12
70	75	14	215	220	44	780	790	67	1,070	1,080	39	1,360	1,370	11
75	80	15	220	225	45	790	800	66	1,080	1,090	38	1,370	1,380	10
80	85	16	225	230	46	800	810	65	1,090	1,100	37	1,380	1,390	9
85	90	17	230	235	47	810	820	64	1,100	1,110	36	1,390	1,400	8
90	95	18	235	240	48	820	830	63	1,110	1,120	35	1,400	1,410	7
95	100	19	240	245	49	830	840	62	1,120	1,130	34	1,410	1,420	6
100	105	20	245	250	50	840	850	61	1,130	1,140	33	1,420	1,430	5
105	110	21	250	255	51	850	860	60	1,140	1,150	32	1,430	1,440	4
110	115	22	255	260	52	860	870	59	1,150	1,160	31	1,440	1,450	3
115	120	23	260	265	53	870	880	58	1,160	1,170	30	1,450	1,460	2
120	125	24	265	270	54	880	890	57	1,170	1,180	29	1,460	1,470	1
125	130	26	270	275	55	890	900	56	1,180	1,190	28	1,470	1,480	0
130	135	27	275	280	56	900	910	55	1,190	1,200	27			
135	140	28	280	285	57	910	920	54	1,200	1,210	26			
140	145	29	285	290	58	920	930	53	1,210	1,220	25			

BIWEEKLY Payroll Period (continued)

MARRIED With Both Spouses Filing Certificate

Wages —														
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$75	\$80	\$15	\$150	\$155	\$31	\$475	\$485	\$25	625	635	10
5	10	1	80	85	16	155	160	32	485	495	24	635	645	9
10	15	2	85	90	17	160	165	33	495	505	23	645	655	8
15	20	3	90	95	18	165	170	34	505	515	22	655	665	7
20	25	4	95	100	19	170	375	35	515	525	21	665	675	6
25	30	5	100	105	20	375	385	34	525	535	20	675	685	5
30	35	6	105	110	21	385	395	33	535	545	19	685	695	5
35	40	7	110	115	22	395	405	32	545	555	18	695	705	4
40	45	8	115	120	23	405	415	31	555	565	17	705	715	3
45	50	9	120	125	24	415	425	30	565	575	16	715	725	2
50	55	10	125	130	26	425	435	29	575	585	15	725	735	1
55	60	11	130	135	27	435	445	28	585	595	14	735	---	0
60	65	12	135	140	28	445	455	28	595	605	13			
65	70	13	140	145	29	455	465	27	605	615	12			
70	75	14	145	150	30	465	475	26	615	625	11			

SEMIMONTHLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages —														
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$155	\$160	\$32	\$310	\$315	\$63	\$860	\$870	\$58	\$1,170	\$1,180	\$29
5	10	1	160	165	33	315	320	64	870	880	57	1,180	1,190	28
10	15	2	165	170	34	320	325	65	880	890	56	1,190	1,200	27
15	20	3	170	175	35	325	330	66	890	900	55	1,200	1,210	26
20	25	4	175	180	36	330	335	67	900	910	54	1,210	1,220	25
25	30	5	180	185	37	335	340	68	910	920	53	1,220	1,230	24
30	35	6	185	190	38	340	345	69	920	930	53	1,230	1,240	23
35	40	7	190	195	39	345	350	70	930	940	52	1,240	1,250	22
40	45	8	195	200	40	350	355	71	940	950	51	1,250	1,260	21
45	50	9	200	205	41	355	360	72	950	960	50	1,260	1,270	20
50	55	10	205	210	42	360	365	73	960	970	49	1,270	1,280	19
55	60	11	210	215	43	365	370	74	970	980	48	1,280	1,290	18
60	65	12	215	220	44	370	375	75	980	990	47	1,290	1,300	17
65	70	13	220	225	45	375	380	76	990	1,000	46	1,300	1,310	16
70	75	14	225	230	46	380	385	77	1,000	1,010	45	1,310	1,320	15
75	80	15	230	235	47	385	390	78	1,010	1,020	44	1,320	1,330	14
80	85	16	235	240	48	390	395	79	1,020	1,030	43	1,330	1,340	13
85	90	17	240	245	49	395	400	80	1,030	1,040	42	1,340	1,350	12
90	95	18	245	250	50	400	405	81	1,040	1,050	41	1,350	1,360	11
95	100	19	250	255	51	405	410	82	1,050	1,060	40	1,360	1,370	10
100	105	20	255	260	52	410	415	83	1,060	1,070	39	1,370	1,380	9
105	110	21	260	265	53	415	420	84	1,070	1,080	38	1,380	1,390	8
110	115	22	265	270	54	420	425	85	1,080	1,090	37	1,390	1,400	7
115	120	23	270	275	55	425	430	86	1,090	1,100	36	1,400	1,410	6
120	125	24	275	280	56	430	435	87	1,100	1,110	35	1,410	1,420	6
125	130	26	280	285	57	435	440	88	1,110	1,120	34	1,420	1,430	5
130	135	27	285	290	58	440	445	89	1,120	1,130	33	1,430	1,440	4
135	140	28	290	295	59	445	450	90	1,130	1,140	32	1,440	1,450	3
140	145	29	295	300	60	450	455	91	1,140	1,150	31	1,450	1,460	2
145	150	30	300	305	61	455	460	92	1,150	1,160	30	1,460	1,470	1
150	155	31	305	310	62	460	465	93	1,160	1,170	30	1,470	---	0

SEMIMONTHLY Payroll Period (continued)

MARRIED Without Spouse Filing Certificate

Wages—														
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$155	\$160	\$32	\$310	\$315	\$63	\$990	\$1,000	\$58	\$1,300	\$1,310	\$29
5	10	1	160	165	33	315	320	64	1,000	1,010	57	1,310	1,320	28
10	15	2	165	170	34	320	325	65	1,010	1,020	56	1,320	1,330	27
15	20	3	170	175	35	325	330	66	1,020	1,030	55	1,330	1,340	26
20	25	4	175	180	36	330	335	67	1,030	1,040	54	1,340	1,350	25
25	30	5	180	185	37	335	340	68	1,040	1,050	53	1,350	1,360	24
30	35	6	185	190	38	340	345	69	1,050	1,060	53	1,360	1,370	23
35	40	7	190	195	39	345	350	70	1,060	1,070	52	1,370	1,380	22
40	45	8	195	200	40	350	355	71	1,070	1,080	51	1,380	1,390	21
45	50	9	200	205	41	355	360	72	1,080	1,090	50	1,390	1,400	20
50	55	10	205	210	42	360	365	73	1,090	1,100	49	1,400	1,410	19
55	60	11	210	215	43	365	370	74	1,100	1,110	48	1,410	1,420	18
60	65	12	215	220	44	370	810	75	1,110	1,120	47	1,420	1,430	17
65	70	13	220	225	45	810	820	76	1,120	1,130	46	1,430	1,440	16
70	75	14	225	230	46	820	830	75	1,130	1,140	45	1,440	1,450	15
75	80	15	230	235	47	830	840	74	1,140	1,150	44	1,450	1,460	14
80	85	16	235	240	48	840	850	73	1,150	1,160	43	1,460	1,470	13
85	90	17	240	245	49	850	860	72	1,160	1,170	42	1,470	1,480	12
90	95	18	245	250	50	860	870	71	1,170	1,180	41	1,480	1,490	11
95	100	19	250	255	51	870	880	70	1,180	1,190	40	1,490	1,500	10
100	105	20	255	260	52	880	890	69	1,190	1,200	39	1,500	1,510	9
105	110	21	260	265	53	890	900	68	1,200	1,210	38	1,510	1,520	8
110	115	22	265	270	54	900	910	67	1,210	1,220	37	1,520	1,530	7
115	120	23	270	275	55	910	920	66	1,220	1,230	36	1,530	1,540	6
120	125	24	275	280	56	920	930	65	1,230	1,240	35	1,540	1,550	6
125	130	26	280	285	57	930	940	64	1,240	1,250	34	1,550	1,560	5
130	135	27	285	290	58	940	950	63	1,250	1,260	33	1,560	1,570	4
135	140	28	290	295	59	950	960	62	1,260	1,270	32	1,570	1,580	3
140	145	29	295	300	60	960	970	61	1,270	1,280	31	1,580	1,590	2
145	150	30	300	305	61	970	980	60	1,280	1,290	30	1,590	1,600	1
150	155	31	305	310	62	980	990	59	1,290	1,300	30	1,600	---	0

MARRIED With Both Spouses Filing Certificate

Wages—														
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$80	\$85	\$16	\$160	\$165	\$33	\$505	\$515	\$28	\$665	\$675	\$12
5	10	1	85	90	17	165	170	34	515	525	27	675	685	11
10	15	2	90	95	18	170	175	35	525	535	26	685	695	10
15	20	3	95	100	19	175	180	36	535	545	25	695	705	9
20	25	4	100	105	20	180	185	37	545	555	24	705	715	9
25	30	5	105	110	21	185	405	38	555	565	23	715	725	8
30	35	6	110	115	22	405	415	37	565	575	22	725	735	7
35	40	7	115	120	23	415	425	36	575	585	21	735	745	6
40	45	8	120	125	24	425	435	35	585	595	20	745	755	5
45	50	9	125	130	26	435	445	34	595	605	19	755	765	4
50	55	10	130	135	27	445	455	33	605	615	18	765	775	3
55	60	11	135	140	28	455	465	32	615	625	17	775	785	2
60	65	12	140	145	29	465	475	32	625	635	16	785	795	1
65	70	13	145	150	30	475	485	31	635	645	15	795	---	0
70	75	14	150	155	31	485	495	30	645	655	14			
75	80	15	155	160	32	495	505	29	655	665	13			

MONTHLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

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

MONTHLY Payroll Period (continued)

MARRIED Without Spouse Filing Certificate

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

MONTHLY Payroll Period (continued)

MARRIED With Both Spouses Filing Certificate

Wages —														
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$155	\$160	\$32	\$310	\$315	\$63	\$990	\$1,000	\$58	\$1,300	\$1,310	\$29
5	10	1	160	165	33	315	320	64	1,000	1,010	57	1,310	1,320	28
10	15	2	165	170	34	320	325	65	1,010	1,020	56	1,320	1,330	27
15	20	3	170	175	35	325	330	66	1,020	1,030	55	1,330	1,340	26
20	25	4	175	180	36	330	335	67	1,030	1,040	54	1,340	1,350	25
25	30	5	180	185	37	335	340	68	1,040	1,050	53	1,350	1,360	24
30	35	6	185	190	38	340	345	69	1,050	1,060	53	1,360	1,370	23
35	40	7	190	195	39	345	350	70	1,060	1,070	52	1,370	1,380	22
40	45	8	195	200	40	350	355	71	1,070	1,080	51	1,380	1,390	21
45	50	9	200	205	41	355	360	72	1,080	1,090	50	1,390	1,400	20
50	55	10	205	210	42	360	365	73	1,090	1,100	49	1,400	1,410	19
55	60	11	210	215	43	365	370	74	1,100	1,110	48	1,410	1,420	18
60	65	12	215	220	44	370	810	75	1,110	1,120	47	1,420	1,430	17
65	70	13	220	225	45	810	820	76	1,120	1,130	46	1,430	1,440	16
70	75	14	225	230	46	820	830	75	1,130	1,140	45	1,440	1,450	15
75	80	15	230	235	47	830	840	74	1,140	1,150	44	1,450	1,460	14
80	85	16	235	240	48	840	850	73	1,150	1,160	43	1,460	1,470	13
85	90	17	240	245	49	850	860	72	1,160	1,170	42	1,470	1,480	12
90	95	18	245	250	50	860	870	71	1,170	1,180	41	1,480	1,490	11
95	100	19	250	255	51	870	880	70	1,180	1,190	40	1,490	1,500	10
100	105	20	255	260	52	880	890	69	1,190	1,200	39	1,500	1,510	9
105	110	21	260	265	53	890	900	68	1,200	1,210	38	1,510	1,520	8
110	115	22	265	270	54	900	910	67	1,210	1,220	37	1,520	1,530	7
115	120	23	270	275	55	910	920	66	1,220	1,230	36	1,530	1,540	6
120	125	24	275	280	56	920	930	65	1,230	1,240	35	1,540	1,550	6
125	130	26	280	285	57	930	940	64	1,240	1,250	34	1,550	1,560	5
130	135	27	285	290	58	940	950	63	1,250	1,260	33	1,560	1,570	4
135	140	28	290	295	59	950	960	62	1,260	1,270	32	1,570	1,580	3
140	145	29	295	300	60	960	970	61	1,270	1,280	31	1,580	1,590	2
145	150	30	300	305	61	970	980	60	1,280	1,290	30	1,590	1,600	1
150	155	31	305	310	62	980	990	59	1,290	1,300	30	1,600	--	0

DAILY Payroll Period

SINGLE or HEAD OF HOUSEHOLD			MARRIED Without Spouse Filing Certificate			MARRIED With Both Spouses Filing Certificate								
Wages —			Wages —			Wages —			Wages —			Wages —		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$70	\$80	\$5	\$0	\$5	\$0	\$75	\$85	\$6	\$0	\$5	\$0
5	10	1	80	90	4	5	10	1	85	95	5	5	10	1
10	15	2	90	100	3	10	15	2	95	105	4	10	15	2
15	20	3	100	110	3	15	20	3	105	115	3	15	35	3
20	25	4	110	120	2	20	25	4	115	125	2	35	45	3
25	30	5	120	130	1	25	30	5	125	135	1			
30	60	6	130	---	0	30	75	6	135	145	0			
60	70	6												

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You can pick up some of the most requested forms, instructions, and publications at many IRS offices, post offices, and libraries. Some grocery stores, copy centers, city and county government offices, credit unions, and office supply stores have a collection of reproducible tax forms available to photocopy or print from a CD-ROM.

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