



Circular A, Agricultural Employer's Tax Guide

Keep this guide for reference.

Household Employees

The requirements for household employees have changed for 1994. See section 21 for more information.

Federal Tax Deposits by Electronic Funds Transfer (EFT)

If your total deposits of withheld income, social security, and Medicare taxes during calendar year 1993 exceeded \$78 million you are required to deposit all depository taxes due in 1995 by electronic funds transfer (EFT). See section 11 for more details.

Advance Earned Income Credit

Eligible employees may be able to receive a part of their earned income credit in advance with their pay. This guide contains the tables you need to figure the advance earned income credit. See section 12 for more information.

Employment Tax Rates and Wage Base for 1995

- Social Security Tax—6.2% each for employers and employees
- Medicare Tax—1.45% each for employers and employees
- 1995 Wage Base for Social Security Tax—\$61,200
- Federal Unemployment (FUTA) Tax—6.2% (employers only)

Agricultural workers whose cash wages are subject to social security and Medicare taxes are required to have income tax withheld on their cash wages. See sections 6 through 8 for more details. Income tax withholding tables for 1995 begin on page 16 of this guide.

Forms 945 and 945-A for 1994

All nonpayroll items have been removed from **Form 941**, Employer's Quarterly Tax Return. The nonpayroll items include backup withholding and withholding for pensions, annuities, IRAs, and gambling winnings. These nonpayroll items must be reported on **Form 945**, Annual Return of Withheld Federal Income Tax, which is an annual tax return. The return for 1994 is due January 31, 1995. Form 945 filers who are required to deposit on a semiweekly deposit schedule must attach **Form 945-A**, Annual Record of Federal Tax Liability, to Form 945. See **Circular E**, Employer's Tax Guide, for details.

Forms and Publications

If you need to order forms or publications, including additional copies of this guide, you may use **Form 7018-A**, Employer's Order Blank for 1994 Forms, at the end of this guide or you may call 1-800-TAX-FORM (1-800-829-3676).

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Deliver to
Payroll Department

Publication 51
(Rev. January 1995)

Postmaster: Deliver Immediately

Cat. No. 10320R

Introduction

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

1. Calendar

The following are important dates and responsibilities. Also see **Pub. 509**, Tax Calendars For 1995.

Note: For any due date, you will meet the "file" or "furnish" requirement if the form is properly addressed, mailed First-Class, and postmarked on or before the due date. If any date shown falls on a Saturday, Sunday, or legal holiday, use the next business day.

By January 31.—File **Form 943**, Employer's Annual Tax Return for Agricultural Employees, with the Internal Revenue Service and pay or deposit the taxes reported on it. (See section 11.) Furnish each employee a completed **Form W-2**, Wage and Tax Statement. (See section 15.) Furnish each recipient a completed **Form 1099** (e.g., **Form 1099-MISC**, Miscellaneous Income). You may furnish **Form W-2** or **1099** by mail as explained in the **Note** above. Also file **Form 940** or **Form 940-EZ**, Employer's Annual Federal Unemployment Tax Return. (See section 17.) But if you deposited all the FUTA tax when due, you may file **Form 940** or **940-EZ** on or before February 10.

Annual return of withheld Federal income tax.—File the new **Form 945** to report any nonpayroll income tax withheld during 1994. See Circular E for more information.

By February 15.—Ask for a new **Form W-4**, Employees Withholding Allowance Certificate, from each employee who claimed total exemption from withholding last year.

On February 16.—Begin withholding for any employee who previously claimed exemption from withholding but has not given you a new **Form W-4** for the current year. If the employee does not give you a new **Form W-4**, withhold tax as if he or she is single, with zero withholding allowances. The **Form W-4** previously given you claiming exemption is now expired. (See section 7.)

By February 28.—Send Copy A of all **Forms W-2** with **Form W-3**, Transmittal of Wage and Tax Statements, or your magnetic media wage report to the Social Security Administration Data Operations Center, Wilkes-Barre, PA 18769. (See sections 15 and 16.)

Note: If you have employees in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or Puerto Rico who are subject to local income tax and U.S. social security and Medicare taxes, you must file the appropriate wage and tax statements and transmittals for those employees (**Forms**

W-2AS, W-2GU, W-2CM, or W-2VI with Form W-3SS, and Form 499R-2/W-2PR with Form W-3PR). These forms are available at local tax departments in each jurisdiction.

Before December 1.—Remind employees to submit a new **Form W-4** if their withholding allowances will change for the next year.

On December 31.—**Form W-5**, Earned Income Credit Advance Payment Certificate, expires. Employees who want to receive advance payments of the earned income credit for the next year must give you a new **Form W-5**.

2. Reminders

Change of address.—Notify the IRS that you changed your business mailing address or business location, by filing **Form 8822**, Change of Address.

When you hire a new employee.—Ask each new employee to complete the 1995 **Form W-4**. Also, ask the employee to show you his or her social security card so 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 new 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 10.)

Eligibility for employment.—You must verify that each new employee is legally eligible to work in the United States. This will include completing the Immigration and Naturalization Service (INS) **Form I-9**, Employment Eligibility Verification Form. You can get the form from INS offices. Contact the INS at 1-800-755-0777 for further information concerning your responsibilities.

When you become aware of a change in an employee's name.—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.

When a crew leader furnishes workers to you.—Record the crew leader's name, address, and employer identification number. (See sections 4 and 18.)

Unresolved problems.—If you have a tax problem you have been unable to resolve with the IRS, write to your IRS District Director or call 1-800-829-1040 and ask for Problem Resolution assistance. A Problem Resolution employee will take responsibility for your problem and ensure that it receives proper attention. Although this office cannot change the tax law or technical decisions, it can frequently clear up problems that resulted from previous contacts.

Hearing-impaired taxpayers with access to TDD equipment may call 1-800-829-4059 for Problem Resolution assistance.

3. Information Returns

You must file **Forms W-2** for employees you paid \$150 or more in cash wages for the year and for employees you paid less than \$150 in some instances. See section 6. You also may have 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 (e.g., independent contractors) for services performed for your trade or business. For details about **Forms 1099** and for information about required magnetic media filing, see the separate **Instructions for Forms 1099, 1098, 5498, and W-2G**. Do not use the **Forms 1099** to report wages and other compensation you paid to employees; report these on **Form W-2**. See the separate **Instructions for Form W-2** for details.

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 304-263-8700 (not a toll-free number).

4. Who Are Employers of Farmworkers?

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

- Raise or harvest agricultural or horticultural products on a farm.
- Care for your farm and equipment, when most of the care is done on a farm.
- Handle, process, or package any agricultural or horticultural commodity if you produced over half of the commodity.
- Do work related to cotton ginning, turpentine, or gum resin products.
- Do housework in your private home if it is on a farm that is operated for profit.

Caution: Household labor may not be a deductible farm expense. See **Pub. 225**, Farmer's Tax Guide.

Crew Leaders

You are an employer of farmworkers if you are a crew leader. 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.

5. Wages Subject to Social Security and Medicare Taxes, and Income Tax Withholding

Only cash wages you pay to employees for farmwork are subject to social security and Medicare taxes, and income tax withholding. Cash wages include checks, money orders, etc. Do not count the value of food, lodging, and other noncash items.

Caution: *Payments in noncash items (e.g., commodities) that are, in substance, payments of cash are subject to social security and Medicare taxes.*

Note: *Taxable noncash fringe benefits are included on the Form W-2 as other compensation to the farmworker. See Pub. 937, Employment Taxes, for information on fringe benefits.*

The maximum amount of cash wages subject to social security tax is \$61,200. There is **no maximum** amount of cash wages subject to Medicare and income tax withholding.

The taxes do not apply to cash wages for housework in your private home if it was done by your spouse, or your son or daughter under age 21. Nor do the taxes apply to housework done by your parent unless:

- You have a child 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 (a calendar quarter is a 3-month period ending March 31, June 30, September 30, or December 31) and who lives in your home; 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.

The taxes also do not apply to wages paid to share farmers or 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 (H-2(A) workers).

In reporting taxable wages on Form 943, show the full amount before tax was deducted. For example, if an employee's cash wages were \$200 and you deducted \$15.30 as employee tax in 1994 (\$12.40 of social security tax and \$2.90 of Medicare tax), you would include \$200 cash wages on line 2 and \$200 cash wages on line 4, Form 943.

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, backpay, 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 income tax as if the total were 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 income tax withholding method depends partly on whether you withhold income tax from your employee's regular wages:

- If you withhold income tax from an employee's regular wages, you can use one of the following methods for the supplemental wages:
 1. Withhold a flat 28%.
 2. Add the supplemental and regular wages for the most recent payroll period this year. Then figure the income tax withholding as if the total were a single payment. Subtract the tax already withheld from the regular wages. Withhold the remaining tax from the supplemental wages.
- If you did not withhold income tax from the employee's regular wages, use method 2. (This would occur, for example, when the value of the employee's withholding allowances claimed on Form W-4 is more than the wages.)

Regardless of the method you use to withhold income tax on supplemental wages, including bonuses, supplemental wages are subject to social security and Medicare taxes.

Social security and Medicare for farmworkers.—Most persons employed or self-employed in farmwork are covered by social security and Medicare. When they reach age 65 or when they become disabled at any age, workers and their dependents may be eligible for monthly benefits (reduced benefits are payable as early as age 62). If a worker dies, the worker's family may be eligible for survivors insurance benefits. In addition to cash benefits, health insurance benefits are available for some workers whether or not they are retired. The Social Security Administration (SSA) makes these payments. For more information about these benefits, please contact any SSA office.

6. How To Determine if Social Security and Medicare Taxes Are Due and if the Wages Are Subject to Income Tax Withholding—The \$150 a Worker Test or the \$2,500 a Year Test

Social security, Medicare, and income tax withholding apply to all cash wages you paid during the year to an employee for farmwork if either of the two tests below is met:

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

Exceptions:

a. Wages you pay to a farmworker who receives less than \$150 in annual cash wages are not subject to social security taxes, Medicare taxes, nor income tax withholding, even if you pay \$2,500 or more in that year to all your farmworkers, if the farmworker:

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

The amounts you pay to these seasonal farmworkers, however, count toward the \$2,500-or-more test for determining the social security and Medicare coverage of other farmworkers.

b. Cash wages you pay to household workers are counted in the \$150 and \$2,500 tests, but are not subject to social security and Medicare taxes unless you have paid them \$1,000 or more in cash wages, after 1993, for the calendar year. See the table of **How Employment Taxes Apply to Farmwork**.

Social security and Medicare taxes apply to most payments of sick pay, including payments made by third parties such as insurance companies. For details, get **Pub. 952, Sick Pay Reporting**.

7. Withholding From Employees' Wages

Form W-4.—To know how much income tax to withhold from employees' wages, you should have a Form W-4 on file for each employee. Ask all new employees to give you a signed Form W-4 when they start 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. A Form W-4 remains in effect until the employee gives you a new one. If an employee gives you a Form W-4 that replaces an existing 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 you received the replacement Form W-4. For exceptions, see the discussion on page 4 on invalid Forms W-4, Forms W-4 that must be sent to the IRS, and exemption from income tax withholding.

The amount of income tax withholding must be based on filing 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 wish to claim fewer allowances to generate a larger tax refund or to offset other sources of taxable income that are not subject to adequate withholding.

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

Pub. 505, Tax Withholding and Estimated Tax, contains detailed instructions for completing Form W-4. Along with Form W-4, you may wish to order Pub. 505 and **Pub. 919**, Is My Withholding Correct for 1995, for your employees.

When you receive a new Form W-4, do not adjust withholding for pay periods prior to the effective date of the new form; that is, do not adjust withholding retroactively. Also, do not accept any withholding or estimated tax payments from your employees in addition to withholding based on their Form W-4. If they require additional withholding, they should submit a new Form W-4 and, if necessary, pay estimated tax by filing **Form 1040-ES**, Estimated Tax for Individuals.

Exemption from income tax withholding for eligible persons.—An employee may claim exemption from income tax withholding because he or she had no income tax liability last year and expects none this year. However, the wages may still be subject to social security and Medicare taxes.

An employee must file a Form W-4 each year by February 15 to claim exemption from withholding. Employers should begin withholding for each employee who previously claimed exemption from withholding but who has not submitted a new Form W-4 for the current year. Withhold tax as if the employee is single with zero withholding allowances.

Withholding on nonresident aliens.—Employers should remind nonresident aliens when completing Form W-4 that to avoid underwithholding of income taxes they should (1) not claim exemption from income tax withholding; (2) request withholding as if they are single, regardless of their actual marital status; and (3) claim only one allowance. However, if the nonresident alien is a resident of Canada, Mexico, Japan, or Korea, he or she may claim more than one allowance. For more information, get **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Corporations.

Sending certain Forms W-4 to the IRS.—You must send the IRS copies of certain Forms W-4 received during the quarter from employees still employed by you at the end of the quarter. Send copies when the employee (1) claims more than 10 withholding allowances or (2) claims

exemption from withholding and his or her wages would normally be \$200 or more per week. You are not required to send any other Forms W-4 unless the IRS notifies you in writing to do so.

Send in each quarter copies of any Forms W-4 that meet either of the above conditions. Complete boxes 8 and 10 on any Forms W-4 you send in. You may use box 9 to identify the office responsible for processing the employee's payroll information. Also send copies of any written statements from employees in support of the claims made on Forms W-4. Do this even if the Forms W-4 are not in effect at the end of the quarter. You can send them to your Internal Revenue Service Center more often if you like. Include a cover letter giving your name, address, employer identification number, and the number of forms included. In certain cases, the IRS may notify you in writing that you must submit specified Forms W-4 more frequently to your district director.

Base withholding on the Forms W-4 that you send in unless the IRS notifies you in writing that you should do otherwise. If the IRS notifies you about a particular employee, base withholding on the number of withholding allowances shown in the IRS notice. You will get a copy of the notice to give to the employee. Also, the employee will get a similar notice directly from the IRS. If the employee later gives you a new Form W-4, follow it only if (1) exempt status is not claimed or (2) the number of withholding allowances is equal to or fewer than the number in the IRS notice. Otherwise, disregard it and do not submit it to the IRS. Continue to follow the IRS notice. If the employee prepares a new Form W-4 explaining any difference with the IRS notice, he or she may either submit it to the IRS or to you. If submitted to you, send the Form W-4 and explanation to the IRS office shown in the notice. Continue to withhold based on the notice until the IRS tells you to follow the new Form W-4.

Filing Form W-4 on magnetic media.—Form W-4 information may be filed with the IRS on magnetic media. If you wish to file on magnetic media, you must submit **Form 4419**, Application for Filing Information Returns Magnetically/ Electronically, to request authorization. Get **Pub. 1245**, Specifications for Filing Form W-4, Employee's Withholding Allowance Certificate, on Magnetic Tape, and 5-1/4 and 3-1/2 Inch Magnetic Diskettes, for information on filing Form W-4 on magnetic media. To get additional information about magnetic media filing, call the IRS Martinsburg Computing Center at 304-263-8700.

Note: Any Forms W-4 with employee supporting statements that you must submit to the IRS must be submitted on paper. They cannot be submitted on magnetic media.

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.

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

Amounts exempt from levy on wages, salary, and other income.—If you receive a Notice of Levy on Wages, Salary, and Other Income (Form 668W or 668W(c)), you must withhold amounts as described in the instructions for these forms. **Pub. 1494**, Table for Figuring Amount Exempt From Levy on Wages, Salary, and Other Income (Forms 668W and 668W(C)), shows the exempt amount. If a levy issued in a prior year is still in effect, use the current year Pub. 1494 to compute the exempt amount.

8. Figuring Withholding

There are several ways to figure income tax withholding:

- Percentage method (see pages 16–17).
- Wage bracket tables (see pages 18–37).

Also see page 12 for directions on how to use the tables for employees claiming more than 10 allowances.

- Alternative formula tables for percentage withholding (get **Pub. 493**, Alternative Tax Withholding Methods and Tables).

- Wage bracket percentage method withholding tables (see Pub. 493).

Employers with automated payroll systems will find the two alternative formula tables and the two alternative wage bracket percentage method tables useful.

- Combined income, employee social security, and employee Medicare tax table (see Pub. 493).

- Annualized wages method (see Pub. 493).

- Average estimated wages method (see Pub. 493).

- Cumulative wages and part-year employment methods (see Pub. 493). These may be used if your employee requests that you use them, and you agree to this.

- Other alternative methods (see page 12).

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

Social security and Medicare taxes: Employer's and employee's share.—For wages paid in 1995, the social security tax rate is 6.2% and the Medicare tax rate is 1.45% each for the employer and the employee. You can multiply each wage payment by these percentages or use the tables on pages 38 through 40. You can use the amounts in the boxes in the lower right corners of the tables on pages 39 and 40 if the wage payment is \$100 or

more. For example, the social security tax on a wage payment of \$355 would be \$22.01 (\$18.60 + \$3.41) each. The Medicare tax would be \$5.15 (\$4.35 + \$.80) each.

If you would rather pay the employee's share of the social security and Medicare taxes without deducting them from his or her wages, you may do so. If you do not deduct the taxes, you must still pay them. Any employee social security and Medicare tax you pay is additional income to the employee. (Include it in the employee's Form W-2, box 1, but do not count it for social security and Medicare wages, boxes 3 and 5. Nor is it counted for Federal unemployment tax purposes.)

9. Employer Identification Number (EIN)

If you are required to report withheld income or social security and Medicare taxes, you must have an EIN—a nine-digit number separated as follows: 00-0000000.

If you do not have an EIN, apply for one on Form SS-4 available at any IRS or SSA office.

If you do not have a number by the time a return is due, write "Applied For" and the date you applied in the space shown for the number. If you do not have a number by the time a tax deposit is due, send your payment to the Internal Revenue Service Center where you file your returns. Make it payable to the Internal Revenue Service 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.

You should have only one EIN. If you have more than one, notify the Internal Revenue Service Center where you file your return. State the numbers 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 number to use.

For more information about EINs, get **Pub. 583**, Taxpayers Starting a Business, and **Pub. 1635**, Understanding Your EIN.

10. Employee's Social Security Number (SSN)

An employee's SSN consists of nine digits separated as follows: 000-00-0000.

You must obtain each employee's name and SSN because you must enter them on Form W-2. If you do not provide the correct name and SSN, you may owe a penalty. Any employee without a social security card can get one by completing Form SS-5. You can get this form at SSA offices or by calling 1-800-772-1213. If 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. When the employee receives the SSN, file **Form W-2c**, Statement of Corrected Income and Tax Amounts, to show the employee's SSN.

Note: Record the name and number of each employee exactly as they are shown

on the employee's social security card. If the employee's name is not correct as shown on the card, including if the employee's name has changed due to marriage or divorce, the employee should request a new card from the SSA.

If your employee was given a new social security card to show his or her correct name and number after an adjustment to his or her alien residence status, correct your records and show the new information on Form W-2. If you filed Form W-2 for the same employee in prior years under the old name and SSN, file Form W-2c to correct the name and number. Advise the employee to contact the local SSA office about 9 months after the Form W-2c is filed to ensure that his or her records have been updated.

11. Payments of Taxes and Deposit Requirements

Generally, you must make payments of employer and employee social security, Medicare, and withheld income taxes during the year by depositing them with an authorized financial institution or a Federal Reserve bank.

If your total deposits of withheld income, social security, and Medicare taxes during calendar year 1993 exceeded \$78 million, you are required to deposit all depository taxes due in 1995 by electronic funds transfer (EFT). TAXLINK, an electronic remittance processing system, must be used to make deposits by EFT. If you are not required to make deposits by EFT, you may voluntarily participate in TAXLINK. For more details on TAXLINK, call the toll-free TAXLINK HELPLINE at 1-800-829-5469.

Note: If you employ both farm and nonfarm workers, **DO NOT** combine the taxes reportable on Form 941 and Form 943 to decide whether to make a deposit. See **Employers of Both Farm and Nonfarm Workers** at the end of this section.

Deposit Rules

When To Deposit

There are two deposit schedules—monthly or semiweekly—for determining when you deposit Federal employment and withholding taxes (other than FUTA taxes). These rules apply to Federal income tax withheld on wages, and social security and Medicare taxes.

The IRS will notify you each November whether you are to follow the monthly or semiweekly deposit schedule for the coming calendar year. If you do not receive the notification, you must determine your own deposit schedule. You determine your schedule as a monthly or semiweekly depositor at the beginning of the calendar year based on the total tax you reported on your original Form 943 in the lookback period (explained below).

Lookback period.—The lookback period is the second calendar year preceding the current calendar year. For example, the lookback period for the calendar year 1995 is the calendar year 1993.

Adjustments to lookback period taxes.—To determine your taxes for the lookback period, use only the tax you reported on the original return (Form 943). **Do not** include adjustments made on a supplemental return filed after the due date of the return. However, if you make adjustments on Form 943, the adjustments are included in the total tax for the period in which the adjustments are reported.

Example of adjustments.—An employer originally reported total tax of \$45,000 for the lookback period in 1993. The employer discovered during March 1995 that the tax during the lookback period was understated by \$10,000 and corrected this error with an adjustment on the 1995 Form 943. The total tax reported in the lookback period is \$45,000. The \$10,000 adjustment is treated as part of the 1995 taxes.

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

New employers.—During the first calendar year of your business, your taxes for the lookback period are considered to be zero. Therefore, you are a monthly depositor for the first calendar year of your business (but see the **\$100,000 one-day deposit rule** later).

Semiweekly deposit schedule rule.—If the total tax reported on Form 943 for the lookback period is more than \$50,000, you are a semiweekly depositor for the current year. If you are a semiweekly depositor, you must deposit on Wednesday and/or Friday depending on what day of the week you make payments as shown below:

Payment Days/Deposit Periods	Deposit by
Wednesday, Thursday, and/or Friday	Following Wednesday
Saturday, Sunday, Monday, and/or Tuesday	Following Friday

If a return period ends on a day other than Tuesday or Friday, taxes accumulated on the days in the return period just ending are subject to one deposit obligation, and taxes accumulated on the days in the next return period are subject to a separate deposit obligation. For example, if one return period ends on Thursday and a new return period begins on Friday, taxes accumulated on Wednesday and Thursday are subject to one deposit obligation and taxes accumulated on Friday are subject to a separate obligation. Separate **Forms 8109**, Federal Tax Deposit Coupons, are required for each deposit because two different return periods are affected. Be sure to clearly mark the return period for which the deposit is made on each Form 8109.

Example of monthly and semiweekly rules.—Rose Co. accumulated taxes on Form 943 as follows:

Calendar year 1993 — \$48,000
Calendar year 1994 — \$60,000

Rose Co. is a monthly depositor for 1995 because its taxes for the lookback period (\$48,000 for calendar year 1993) were not more than \$50,000. However, for 1996, Rose Co. is a semiweekly depositor because the total taxes for its lookback period (\$60,000 for calendar year 1994) exceeded \$50,000.

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 timely if it is made by the close of 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.

Semiweekly 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 one additional banking day to deposit. For example, if a semiweekly depositor accumulated taxes for payments made 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).

Application of monthly and semiweekly rules.—The terms “monthly depositor” and “semiweekly depositor” do not refer to how often your business pays its employees, or even how often you are required to make deposits. The terms identify which set of rules you must follow when a tax liability arises (e.g., when you have a payday). The deposit rules are based on the dates wages are paid; not on when payroll liabilities are accrued.

Monthly rule example. Red Co. is a seasonal employer who is a monthly depositor. It pays wages each Friday. During January it paid wages but did not pay any wages during February. Red Co. must deposit the combined tax liabilities for the four January paydays by February 15. Red Co. does not have a deposit requirement for February (i.e., due by March 15) because no wages were paid in February and, therefore, it did not have a tax liability for February.

Semiweekly rule example. Green Inc., who is a semiweekly depositor, pays wages on the last day of the month. Green Inc. will only deposit once a month, but the deposit will be made under the semiweekly deposit rule as follows. Green Inc.’s tax liability for January 31, 1995 (Tuesday) payday must be deposited by February 3, 1995 (Friday).

\$500 rule.—If you accumulate less than a \$500 tax liability during a year, no deposits are required. You may pay it with your tax return for the year. However, if you are unsure that you will accumulate less than \$500 for the year, deposit under the appropriate rules so that you will not be subject to failure to deposit penalties.

\$100,000 one-day deposit rule.—If you accumulate taxes of \$100,000 or more on any day during a deposit period, you must

deposit it by the close of the next banking day, whether you are a monthly or a semiweekly depositor. For monthly depositors, the deposit period is a calendar month. For semiweekly depositors, the deposit periods are Wednesday through Friday and Saturday through Tuesday.

For purposes of the \$100,000 rule, do not continue accumulating taxes after the end of a deposit period. For example, if a semiweekly depositor has accumulated taxes of \$95,000 on Tuesday and \$10,000 on Wednesday, the \$100,000 one-day 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 depositor. On Monday, Fir Co. accumulates taxes of \$110,000 and must deposit 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. must deposit the \$30,000 on Friday using the normal semiweekly deposit rule.

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

Example of \$100,000 one-day deposit rule. Elm Inc. started business on February 1, 1995. Because Elm Inc. is a new employer, the taxes for its lookback period are considered to be zero; therefore, Elm Inc. is a monthly depositor. On February 8, Elm Inc. paid wages for the first time and accumulated taxes of \$60,000. On February 15, Elm Inc. paid wages and accumulated taxes of \$50,000, for a total of \$110,000. Because Elm Inc. accumulated \$110,000 on February 15, it must deposit \$110,000 by February 16, the next banking day.

Accuracy of deposits (98% rule).—You will satisfy your deposit obligation if you deposit timely at least 98% of the tax liability or all but \$100 of the tax liability. For this rule to apply, you must deposit any shortfall as follows:

- **Monthly Depositor**—Deposit or pay the shortfall with your return by the due date of the Form 943 for the period in which the shortfall occurred. You may pay the shortfall with Form 943 even if the amount exceeds \$500.

- **Semiweekly and \$100,000 One-Day Depositor**—Deposit by the earlier of the first Wednesday or Friday that comes on or after the 15th of the month following the month in which the shortfall occurred or, if earlier, the return due date for the period in which the shortfall occurred. For example, if a semiweekly depositor has a shortfall during January 1995, the shortfall make-up date is February 15, 1995 (Wednesday).

Depositing Taxes

Federal tax deposit (FTD) coupon.—Use Form 8109 to deposit employment taxes and all other types of taxes that are deposited. **Do not** use Form 8109 to pay delinquent or additional taxes assessed by the IRS. Pay these taxes directly to the IRS Service Center and include a copy of any related bills or notices the IRS sent you.

The IRS will send you an FTD coupon book 5 to 6 weeks after you receive an EIN. (Apply for an EIN on Form SS-4.) The FTD coupons will be preprinted with your name, address, and EIN. The IRS will keep track of the number of FTD coupons you use and **automatically** send you additional FTD coupons when you need them. If you do not receive your resupply of FTD coupons, contact your local IRS office. 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 8109C**, FTD Address Change, which is in the FTD coupon book. (Using Form 8109C will not change your address of record; it will change only the address where the FTD coupons are mailed.)

Include an FTD coupon with each deposit. Clearly mark the correct **TYPE OF TAX** and **TAX PERIOD** on the FTD coupon since it is used to credit the deposit to your tax account.

If you have branch offices depositing taxes, give them FTD coupons and complete instructions so 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 the 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 **Penalties** below for details.

Making deposits.—Mail or deliver the completed FTD coupon, along with a single payment, to a financial institution qualified as a depository for Federal taxes or to the Federal Tax Department of the Federal Reserve Bank or branch (FRB) that serves your area. An authorized depository is a financial institution (e.g., a commercial bank) which 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 or FRB where you deposit the taxes. To help ensure proper crediting of your account, include your EIN, the type of tax (e.g., Form 943), and the tax period to which the payment applies on your check or money order.

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 your Internal Revenue Service Center. **Do not** make the deposit at an authorized depository or FRB. Make it payable to the Internal Revenue Service 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. Attach an explanation to the deposit. **Do not** use Form 8109-B in this situation.

Depositing without Form 8109.—If you do not have the 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. It is available at IRS offices. You will be able to get this form by calling the general 1-800-TAX-FORM number. Be sure to have your EIN ready when you contact the office. Use Form 8109-B to make deposits only if:

- You are a new entity and you already 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 check, bank receipt, or money order is your receipt.

How to claim credit for overpayments.—If you deposited more than the right amount of taxes, on the tax return you file, you can ask to have the overpayment refunded or applied as a credit to your next return. Do not ask the depository or the FRB to request a refund from the IRS for you.

Deposits at authorized financial institutions.—Authorized depositories must accept cash, a postal money order drawn to the order of the depository, or a check or draft drawn on and made payable to the depository. You can deposit taxes with a check drawn on another depository only if the depository is willing to accept that form of payment.

Note: *Deposits made at an unauthorized financial institution may be subject to the failure to deposit penalty.*

Deposits at FRBs.—If you want to make a deposit at an FRB, you must make that deposit with the FRB serving your area. Deposits may be subject to the failure to deposit penalty if the payment is not considered an immediate credit item on the day it is received by the FRB. A personal check, including one drawn on a business account, is not an immediate credit item. To avoid a penalty, deposits made by personal checks drawn on other financial institutions must be made in advance of the deposit due date to allow time for check clearance. To be considered timely, the funds must be available to the FRB on the deposit due date before the FRB's daily cutoff deadline. Contact your local FRB for information on check clearance and cutoff schedules.

Timeliness of deposits.—The IRS determines whether deposits are on time by the date they are received by an authorized depository or FRB. However, a deposit received by the authorized depository or FRB after the due date will be considered timely if the taxpayer establishes that it was mailed in the United States at least 2 days before the due date.

Note: *If you are required to deposit any taxes more than once a month, any deposit*

of \$20,000 or more must be made by its due date to be timely.

Penalties.—Penalties may apply if you do not make required deposits on time, you make deposits at an unauthorized financial institution, you pay directly to the IRS, or you pay with your return (amounts that may be paid with a return are limited). 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. For amounts not properly or timely deposited, the penalty rates are:

- 2%—deposits made 1 to 5 days late
- 5%—deposits made 6 to 15 days late
- 10%—deposits made 16 or more days late. This also applies to amounts paid to the IRS within 10 days of the date of the first notice the IRS sent you asking for the tax due
- 10%—deposits made at unauthorized financial institutions or directly to the IRS (but see **Depositing without an EIN** on page 6)
- 15%—amounts still unpaid more than 10 days after the date of the first notice the IRS sent you asking for the tax due or the day on which you receive notice and demand for immediate payment, whichever is earlier.

Trust Fund Recovery Penalty.—If income, social security, and Medicare taxes that must be withheld are not withheld or are not paid to the IRS, the Trust Fund Recovery Penalty may apply. The penalty is 100% of such unpaid taxes. 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 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, 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 the required actions are not taking place.

Order in which deposits are applied.—Tax deposits are applied first to satisfy any past due underdeposits, with the oldest underdeposit satisfied first.

Example. Cedar Inc. is required to make a deposit of \$1,000 on February 15 and \$1,500 on March 15. Cedar Inc. does not make the deposit on February 15. On March 15, Cedar Inc. deposits \$1,700 assuming that it has paid the March deposit in full and applied \$200 to the late February deposit. However, because deposits are applied first to past due underdeposits in due date order, \$1,000 of the March 15 deposit is applied to the late February deposit. The remaining \$700 is

applied to the March 15 deposit. Therefore, in addition to an underdeposit of \$1,000 for February 15, A has an underdeposit for March 15 of \$800. Penalties will be applied to both underdeposits as explained above.

Employers of Both Farm and Nonfarm Workers

If you employ farmworkers whose wages are reported on Form 943 and nonfarmworkers whose wages are reported on Form 941, you must treat employment taxes reportable on Form 943 (Form 943 taxes) separately from employment taxes reportable on Form 941 (Form 941 taxes). Form 943 taxes and Form 941 taxes are not combined for purposes of determining if (1) a deposit is due, (2) the \$100,000 one-day rule applies, or (3) any safe harbor applies.

If a deposit is due, deposit the Form 941 taxes and the Form 943 taxes with separate FTD coupons. For example, if your tax liability at the end of April is \$800 reportable on Form 941 and \$100 reportable on Form 943, deposit both amounts by the 15th of May. Use one FTD coupon to deposit the \$800 of Form 941 taxes and another FTD coupon to deposit the \$100 of Form 943 taxes.

12. Advance Payment of the Earned Income Credit (EIC)

An eligible employee (defined later) who has 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**, Earned Income Credit Advance Payment Certificate. You are required to make advance EIC payments to employees who give you a completed and signed Form W-5, but you are not required to make these payments to agricultural workers 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.

Payment of the advance EIC is limited to 60% of the EIC an eligible employee would receive if he or she has only one qualifying child. For 1995, the advance payment can be as much as \$1,257. The tables that begin on page 41 reflect that limit.

Eligible employee.—Only eligible employees can get advance EIC payments. The eligibility requirements for advance EIC are shown on Form W-5 and are summarized below:

1. The employee must have a qualifying child as defined on Form W-5.
2. The employee's expected 1995 earned income and adjusted gross income (including the spouse's income if the employee files a joint return) must each be less than \$24,396.
3. The employee expects to be eligible to claim the EIC for 1995. Employees who expect to file **Form 2555**, Foreign Earned

Income, or **Form 2555-EZ**, Foreign Earned Income Exclusion, for 1995, **cannot** claim the EIC.

Caution: *At the time this guide went to print, Congress was considering legislation that would make most nonresident aliens ineligible to claim the EIC for 1995. For later information about this legislation, get Pub. 553, Highlights of 1994 Tax Changes.*

Form W-5.—On Form W-5, an employee states that he or she expects to be eligible for the EIC and shows whether he or she has a certificate in effect with any other current employer. The employee also shows the following:

- Whether he or she has a qualifying child.
- Whether he or she is married.
- If the employee is married, whether his or her spouse has a certificate in effect with any employer.

An employee may have only one certificate 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.

Length of effective period.—Form W-5 remains in effect until the end of the calendar year unless the employee revokes the certificate or files another one. Eligible employees must file a new certificate each year.

Change of status.—If an employee gives you a signed Form W-5 and later becomes ineligible for advance EIC payments, he or she must revoke the certificate within 10 days after learning about the change of circumstances. The employee must give you a new Form W-5 stating that he or she is no longer eligible for or no longer wants advance EIC payments.

If the employee's situation changes because his or her spouse files a Form W-5, the employee must file a new Form W-5 showing that his or her spouse has a certificate in effect with an employer. This will reduce the maximum amount of advance payments you can make to that employee.

If the employee's spouse has filed a Form W-5 that is no longer in effect, the employee may file a new Form W-5 with you, but is not required to do so. A new form will certify that the spouse does not have a certificate in effect and will increase the maximum amount of advance payments you can make to that employee.

Invalid certificate.—The Form W-5 is invalid if it is incomplete, unsigned, or has an alteration or unauthorized addition. The form has been altered if any of the language has been deleted. Any writing added to the form other than the requested entries is an unauthorized addition.

You should consider a certificate invalid if an employee has made an oral or written statement that clearly shows the Form W-5 to be false. If you receive an invalid certificate from an employee, tell the employee that the certificate is invalid as of the date the employee made the oral or written statement. For advance EIC

payment purposes, the invalid certificate is considered void.

You are not required to determine if a completed and signed Form W-5 is correct. However, you should contact the IRS district director if you have reason to believe the certificate has any incorrect statement.

How to figure the advance EIC payment.—You must include advance EIC payments with wages you pay to eligible employees who give you a signed and completed Form W-5. Make the initial certificate 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.

For purposes of the advance EIC payment, wages means amounts subject to income tax withholding. For employees who claim exemption from income tax withholding on Form W-4, wages means amounts that would have been subject to income tax withholding. For household employees, wages means amounts subject to social security and Medicare taxes.

To figure the amount of the advance EIC payment to include with the employee's pay, you must consider:

1. Wages, including reported tips, for the pay period.
2. Whether the employee is married or single.
3. Whether a married employee's spouse has a Form W-5 in effect with an employer.

Note: *If during the year you have paid an employee total wages of at least \$24,396, you must stop making advance EIC payments to that employee for the rest of the year.*

Figure the amount of advance EIC to include in the employee's pay by using the tables that begin on page 41. There are separate tables for employees whose spouses have a certificate in effect. If an employee shows on Form W-5 that his or her spouse has a Form W-5 in effect with an employer, use either the wage bracket or percentage method tables titled "MARRIED With Both Spouses Filing Certificate." Otherwise, use either the wage bracket or percentage method tables titled "SINGLE or MARRIED Without Spouse Filing Certificate." Be sure to use the correct table for your pay period (i.e., weekly, biweekly, monthly, daily, etc.).

Example. You pay Wanda Carter \$140 a week. She has given you a Form W-5 that shows she is married and her husband has given his employer a Form W-5. You have decided to use the wage bracket method to figure your advance EIC payments. You turn to the wage bracket tables for a weekly payroll period, and look at the table "MARRIED With Both Spouses Filing Certificate." According to this table, you will include a \$9 advance EIC payment with Wanda Carter's net pay for the week.

Paying the advance EIC to employees.—An advance EIC payment is not wages and is 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 you withhold from the employee's wages. You add the 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 the box for "Advance EIC payment" on the Form W-2. Do not include this amount in the "Wages..." box.

Employer's returns.—Show the total payments you made to employees on the advance EIC line of your Form 943. Subtract this amount from your total taxes (see the specific instructions for Form 943). Reduce the amounts reported on your record of Federal tax liability by any advance EIC paid to your employees.

Generally, employers will make the advance EIC payment from withheld income tax and employee and employer social security and Medicare taxes. These taxes are normally required to be paid over to the IRS either through Federal tax deposits or with employment tax returns. For purposes of deposit due dates, advance EIC payments are considered deposited on the day you pay wages (including the advance EIC payment) to your employees. The advance EIC payment reduces, in this order, the amount of income tax withholding, withheld employee social security and Medicare taxes, and the employer's share of social security and Medicare taxes.

Example. You have 10 employees, each entitled to an advance EIC payment of \$10. The total advance payments you make for the payroll period is \$100. The total income tax withholding for the payroll period is \$90. The total employee and employer social security and Medicare taxes for the payroll period is \$122.60 (\$61.30 each).

You are considered to have made a deposit of \$100 advance EIC payment on the day you paid wages, and you subtract this amount from your employment taxes for the payroll period. The \$100 is treated as if you paid the IRS the \$90 total income tax withholding and \$10 of the employee social security and Medicare taxes. You remain liable only for \$112.60 of the social security and Medicare taxes (\$51.30 + \$61.30 = \$112.60).

Advance EIC payments more than taxes due.—If for any payroll period the total advance EIC payments are more than the total payroll taxes (withheld income tax and both employee and employer share of social security and Medicare taxes), you may choose either of the following options:

Option 1. Reduce each employee's advance payment by an amount figured by multiplying the employee's advance payment by a fraction. The numerator is the excess advance amount and the denominator is the total advance EIC payments for the pay period.

Option 2. Elect to make full payment of the advance EIC and treat the excess as an advance payment of employment taxes. The excess payment is applied first to income tax withholding, next to employee social security and Medicare taxes, and then to employer social security and

Medicare taxes due for the reporting period in which the excess was paid.

Example. You have 10 employees who are each entitled to an advance EIC payment of \$10. The total amount of advance EIC payments for the payroll period is \$100; the total employment tax is \$90. The advance EIC amount is \$10 more than the total employment tax.

Under Option 1, reduce the advance payment to each employee by \$1.00, or 1/10 of the excess payment, figured as follows:

$$\frac{\$10 \text{ (excess advance amount)}}{\$100 \text{ (total advance payments)}} = \frac{1}{10} \times \$10 = \$1.00$$

Under Option 2, you choose to pay each employee the full advance EIC amount (\$100 total) and treat the excess advance payments (\$10) as an advance payment of employment taxes. Show the full \$100 as advance EIC on your employment tax return for the reporting period in which you made the payment.

If you elect to make full payment, you must include with your employment tax return a statement of the amount of the excess advance EIC payments and the payroll period to which the excess applies. You may make separate elections for separate pay periods. If the amount of employment taxes you owe on the return remains less than the amount of excess payment, you may claim a refund of the difference or have the credit applied to your next return.

Penalty.—You must make advance EIC payments to employees who correctly fill out Form W-5. If you do not, you may be subject to a penalty equal to the amount of the advance EIC payments not made.

Required Notice to Employees

You must notify employees who have no income tax withheld that they may be able to claim a tax refund because of the EIC. Although you do not have to notify employees who claim exemption from withholding on Form W-4 about the EIC, you are encouraged to notify any employees whose wages for 1994 were less than \$25,296 that they may be eligible to claim the credit for 1994. This is because eligible employees may get a refund of the amount of EIC that is more than the tax they owe. For example, an employee who had no tax withheld in 1994 and owes no tax, but is eligible for a \$790 EIC, can file a 1994 tax return to get a \$790 refund.

You can notify your employees by giving them one of the following:

1. The IRS Form W-2 that has the required statement about the EIC on the back of Copy C.
2. A substitute Form W-2 with the same EIC statement on the back of the employee's copy that is on Copy C of the IRS Form W-2.
3. **Notice 797**, Possible Federal Tax Refund Due to the Earned Income Credit (EIC).
4. Your written statement with the same wording as Notice 797.

If you are required to give Form W-2 and do so on time, no further notice is necessary if the Form W-2 has the required statement about the EIC on the back of the employee's copy. If a substitute Form W-2 is given on time but doesn't have the required statement, you must notify the employee within 1 week of the date the substitute Form W-2 is given. If Form W-2 is required but isn't given on time, you must give the employee Notice 797 or your written statement by the date Form W-2 is required to be given. If Form W-2 is not required, you must notify the employee by February 7, 1995.

For more information about notification requirements, get **Notice 1015** (formerly Pub. 1325), Employers—Have You Told Your Employees About the Earned Income Credit (EIC)?

Note: *You are encouraged to notify the following employees that they may be able to claim the EIC on their 1995 returns:*

- Employees with one qualifying child and wages less than \$24,396.
- Employees with two or more qualifying children and wages less than \$26,673.
- Employees without a qualifying child and wages less than \$9,230.

13. Requirements for Filing Form 943

You must file a Form 943 for each calendar year beginning with the first year you pay \$2,500 or more for farmwork or you employ a farmworker who meets the \$150 test explained in section 6. Do not report these wages on Form 941.

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

Send Form 943, with payment of any taxes due that are not required to be deposited, to the IRS by January 31 following the year for which the return is filed (or February 10 if the tax was timely deposited in full). Please note that there may be different addresses for filing returns, depending on whether you file with or without a payment.

Penalties.—For each month or part of a month a return is not filed when required (disregarding any extensions of the filing deadline), there is a penalty of 5% of the amount that should have been shown on the return. The maximum penalty is 25%. Also, for each month or part of a month the tax is paid late (disregarding any extensions of the payment deadline), there is a penalty of 0.5% per month of the amount shown as due. The maximum amount of this penalty cannot exceed 25%. The penalties will not be charged if there is an acceptable reason for failing to file or pay. If you file or pay late, attach an explanation to your Form 943.

In cases where income, social security, and Medicare taxes to be withheld are not withheld or are not paid to the IRS, certain officers or employees of a corporation or certain members or employees of a partnership may become personally liable for the payment of these taxes and penalized an amount equal to the taxes. This is known as the Trust Fund Recovery Penalty. (See page 7.)

14. Correcting Errors

Errors in Withholding Social Security and Medicare Taxes

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

If you are unable to repay an overcollection to the employee by the end of the year, you must pay it to the IRS in January of the following year. Attach a separate statement that explains the overcollection and shows your employee's social security number, name, and the amount you overcollected and did not repay the employee. If you are required to file a Form 943 for the year, enter the amount of the overcollection as an addition on line 8 of the return and send the payment and statement with the return.

You cannot adjust amounts reported as income tax withheld in a prior calendar year unless it is to correct an administrative error. An administrative error is any error that does not change the amount of income tax that was actually withheld or deducted from an employee. For example, if the total income tax actually withheld was incorrectly reported due to a mathematical computation or transcription error, this would be an administrative error.

You will not be allowed a refund or credit for any prior year overpayment of income tax that you withheld or deducted from an employee. This is because the employee uses the amount shown on Form W-2 as a credit when filing the income tax return (Form 1040, etc.).

Other Errors in Reporting Social Security and Medicare Taxes

If, after filing a return, you find you made a mistake that resulted in your paying too much tax, you may file **Form 843**, Claim for Refund and Request for Abatement, to claim a refund of the overpayment or you may subtract the amount from the tax you report on your next return. If the mistake resulted in your not paying enough tax and an additional payment has not been requested, add the amount to the tax you report on your next tax return. You may report your mistakes (including decreases and increases in tax) on your next Form 943 by using line 8 of the return. Because any amount shown on line 8 increases or

decreases your tax liability, the adjustment must be included on your record of Federal tax liability on Form 943 or 943-A. Your deposit requirements determine which liability report is used. Include the adjustment in the report entry area that corresponds with the date on which the error was found. If you prefer, you may report the amount immediately on a separate return marked "Supplemental." In either case, attach an explanation of the error on a sheet of paper or Form 941c to the return.

Do not file Form 941c separately from Form 943. Form 941c is not an amended return, but is a statement providing necessary certification and background information supporting the adjustments on line 8 of Form 943.

If you incorrectly reported or left out wages on Form 943, show on a statement or on Form 941c the total wages for all your employees as previously reported and as corrected. Since Form W-2 is used by the SSA to post the employee's social security wages to his or her earnings record, you must give Form W-2c to the employee and send Copy A of Form W-2c to the SSA if a Form W-2 was issued showing any incorrect social security entry.

Forms W-2c, Statement of Corrected Income and Tax Amounts, and **W-3c**, Transmittal of Corrected Income and Tax Amounts, must be used to correct errors in previously filed Forms W-2.

Note: For the purposes of filing a claim, a timely filed Form 943 is considered to be filed on April 15 of the year after the close of the tax year and a claim may be filed within 3 years from that date.

15. Filing Forms W-2

You must furnish a Form W-2 to every employee to whom you paid any amount for services, including the cash value of any payment you made that was not in cash (e.g., noncash fringe benefits). If you employ a family of workers, you must prepare a Form W-2 for each family worker, not just the head of the household.

Furnish Form W-2 to each recipient of supplemental unemployment compensation benefits or third-party sick pay.

You must furnish a Form W-2 to any employee if the wages were subject to social security and Medicare taxes. On Form W-2, you must show social security wages separately from Medicare wages, and you must show social security taxes separately from Medicare taxes.

By January 31, 1995, furnish Form W-2 to each employee who was working for you at the end of 1994. If an employee stops working for you during 1995, furnish him or her Form W-2 any time after employment ends but no later than January 31, 1996. However, if the employee asks you for Form W-2, furnish him or her the completed form within 30 days of the request or the last wage payment, whichever is later.

Furnish each employee from whom you withheld no income tax (other than those

who claimed exemption from withholding on Form W-4) a copy of Notice 797. See Notice 1015 for information on when and how to furnish it. Both items are available from the IRS.

How to get forms.—You can get Form W-2 from the IRS (see page 47). Private printers also produce them. You can use these substitute forms for filing returns with the SSA and for furnishing statements to employees if they comply with the requirements in Pub. 1141. The paper forms you send to the SSA must be in scannable format.

Preparing Forms W-2 and W-3

For more information, see the instructions for Form W-2 and Form W-3. Most employers of farmworkers will complete only the following boxes on the 1994 Forms W-2 and W-3. If any entry does not apply to you, leave it blank. Also, see **Reconciling the Forms W-2, W-3, and 943** on page 11.

Form W-2

Boxes b, c, d, e, and f.

Boxes 1 through 6, 9, and 16 through 21.

Form W-3

Boxes b, c, e, f, g, and i.

Boxes 1 through 6, 9, 13, and 14.

16. Magnetic Media Reporting

You may be required to use magnetic media to furnish the information required by Forms W-2, W-2G, 1042S, 1098, 1099, and 5498. This requirement applies separately to each type of information return. Generally, you are required to use magnetic media if you file at least 250 returns on any of the above forms other than Forms 1099-INT, DIV, OID, PATR, and B. Magnetic media reporting is required if you file more than 50 returns on 1099-INT, DIV, OID, or PATR. Any returns filed on Form 1099-B must be on magnetic media.

For the requirements for furnishing information on magnetic media for Form W-2, get Pub. 1141 and write to: Social Security Administration, Attn: Resubmittal Group, 3-E-10 NB, Metro West Building, P.O. Box 2317, Baltimore, MD 21235. For requirements for the Forms 1042S, 1098, 1099, 5498, and W-2G, get **Pub. 1220**, Specification for Filing Forms 1098, 1099, 5498, and W-2G Magnetically or Electronically, and write to: Internal Revenue Service, Martinsburg Computing Center, P.O. Box 1359, Martinsburg, WV 25401-1359 (or phone 304-263-8700).

If filing on magnetic media would be an undue hardship, you can apply for a waiver from this requirement, for 1 year at a time, by filing **Form 8508**, Request for Waiver From Filing Information Returns on Magnetic Media. Generally, apply for this waiver at least 45 days before the due date of the returns. For more information on obtaining a waiver, see Form 8508.

If you are filing Forms 1099, 1098, 5498, or W-2G data on magnetic media for the first time, you must obtain IRS approval of the data format you plan to use. Form W-2 filers should see SSA's TIB-4 publication.

Filers with access to a personal computer and a modem may also obtain information on magnetic media filing from the electronic Bulletin Board System (BBS) through either the SSA-BBS or the IRP-BBS (IRS). By using your computer and modem, you can access the SSA-BBS by dialing 410-965-1133 or the IRP-BBS by dialing 304-263-2749 (these lines are not toll free or for voice use).

17. Paying and Depositing Federal Unemployment (FUTA) Tax

In general, cash wages paid to your farmworkers are subject to the Federal unemployment tax (FUTA) if you:

- Paid cash wages of \$20,000 or more to farmworkers in any calendar quarter in 1993 or 1994; or
- Employed 10 or more farmworkers during some portion of a day (whether or not at the same time) for at least 1 day during any 20 different weeks in 1993 or 1994.

Count aliens admitted on a temporary basis to the United States to perform farmwork, also known as workers with H2(A) visas, to determine if you meet either of the above tests. Wages paid to these aliens are exempt through 1994. (Special Agricultural Workers are not members of this group.)

Farmworkers supplied by a crew leader are considered employees of the farm operator for purposes of the FUTA tax unless (1) the crew leader is registered under the Migrant and Seasonal Agricultural Worker Protection Act, or (2) substantially all the workers supplied by the crew leader operate or maintain tractors, harvesting or cropdusting machines, or other machines provided by the crew leader.

You must deposit FUTA tax with an authorized financial institution or the FRB that serves your area. **The deposit rules for FUTA tax are different from those for income, social security, and Medicare taxes.**

Figure your liability for FUTA tax on a quarterly basis. To determine whether you must make a deposit for any of the first three quarters in 1995, figure your FUTA tax by multiplying by .008 that part of the first \$7,000 of each employee's annual wages that you paid during the quarter. If any part of the first \$7,000 paid to employees is exempt from state unemployment taxes, you may deposit an amount in excess of the .008 rate.

If the amount of FUTA tax for the calendar quarter (plus any undeposited FUTA tax for earlier quarters in the year) is more than \$100, deposit the total amount during the first month following the quarter. If the total amount is \$100 or less, add it

to the FUTA tax for the next quarter and do not make a deposit. Do this for the first three quarters of the year. Use Form 8109 to make these deposits.

By January 31, file Form 940 or Form 940-EZ. If you make deposits on time in full payments of the tax due for the year, you may file Form 940 or 940-EZ on or before February 10.

Form 940-EZ is a simple unemployment tax return for filers with uncomplicated tax situations. You can generally use Form 940-EZ if:

- You pay state unemployment taxes (contributions) to only one state;
- You make the payments to the state by the due date of Form 940-EZ; and
- All wages subject to FUTA tax are also subject to state unemployment tax.

If you do not meet these conditions, file Form 940 instead.

If the FUTA tax reported on Form 940 or 940-EZ minus the amounts deposited for the first three quarters is more than \$100, deposit the whole amount by January 31. If the tax (minus any deposits) is \$100 or less, you may either deposit the tax or pay it with the return by January 31.

Once you have filed a Form 940 or 940-EZ, we will send you a preaddressed form near the end of each calendar year. If you do not receive a form, request one from an Internal Revenue Service office in time to file when due.

To amend a return after you have filed it, complete a Form 940 or 940-EZ with the revised figures. Check the box above Part I and attach an explanation of the revision.

Note: *If you have acquired a business from someone else, you may be able to claim a special credit as a successor employer, under Code section 3302(e). This credit applies only if the previous owner was not an employer liable for the FUTA tax in the year you acquired the business. See Regulations section 31.3302(e)-1 for details. Also see Rev. Proc. 84-77, 1984-2 C.B. 753, for the procedures used in filing returns in a predecessor-successor situation.*

Magnetic tape filing of Form 940.—

Reporting agents filing Forms 940 for groups of taxpayers can file them on magnetic tape (see **Pub. 1314**, Magnetic Tape Reporting of Form 940, Employer's Federal Unemployment (FUTA) Tax Return).

18. 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 of 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:

- Your EIN.
- Names, addresses, social security numbers, and occupations of employees.
- Dates of employees' employment.
- Amounts and dates of all cash wages, noncash payments, annuity, and pension 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.
- Copies of employees' income tax withholding allowance certificates.
- Copies of Form W-5.
- Advance EIC payments.
- Dates and amounts of tax deposits you made.
- Copies of returns filed.
- Any amount deducted as employee social security and Medicare taxes.
- The amount of income tax withheld.
- Records of fringe benefits provided, including substantiation required under Code section 274 and related regulations.

If you did not keep records because you did not expect to pay \$2,500 or more for agricultural labor or did not expect an employee to meet the \$150 test and you later find the wages will be taxable, you should begin keeping records for the employee. Estimate as best you can what you paid the employee previously during the year.

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.

19. Reconciling the Forms W-2, W-3, and 943

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, we must contact you to resolve the discrepancies. This costs time and money, both for the Government and for you the employer.

To eliminate errors that can cause discrepancies—

1. Report bonuses as wages and as social security and Medicare wages on Forms W-2 and 943.
2. Report both 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, not as social security wages.
4. Report Medicare taxes on Form W-2 in the box for Medicare tax withheld, not as Medicare wages.
5. Make sure social security wage amounts for each employee do not exceed the annual social security wage maximum limits.

6. Do not report noncash wages 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 the amounts on Form W-3 are the total amounts from Forms W-2.
2. Reconcile Form W-3 with your Form 943 by comparing amounts reported for—
 - Social security wages, social security tips, and Medicare wages and tips. The amounts may not match if, for example, you made adjustments for the current year on Form 941c. In this case, the amounts reported in boxes 13 and 14 of Form W-3 should include Form 941c adjustments only for the current year (i.e., if the Form 941c adjustments include amounts for a prior year, do not report those adjustments on the current year Form W-3).
 - Social security and Medicare taxes. The amounts shown on the Form 943, including current year adjustments, should be approximately twice the amounts shown on Form W-3.
 - Advance earned income credit.

As noted, amounts reported on Forms W-2, W-3, and 943 may not match for valid reasons (e.g., you paid a household employee less than \$1,000 for 1994, reported the wages on Form W-2, and refunded the Medicare and social security taxes to the employee. See section 21.). If they do not match, you should determine that the reasons are valid. Keep your reconciliation so you will have a record of why amounts did not match in case there are inquiries from the IRS or the SSA.

20. How to Use the Income Tax Withholding and Advance Earned Income Credit (EIC) Payment Tables

Percentage Method

If you do not want to use the wage bracket tables on pages 18 through 37 to figure how much income tax to withhold, you can use a percentage computation based on the table below and the appropriate rate table. This method works for any number of withholding allowances the employee claims.

Use these steps to figure the 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 amount to withhold from appropriate table on page 16 or 17.

Percentage Method—Amount for One Withholding Allowance

Payroll period	One withholding allowance
Weekly	\$48.08
Biweekly	96.15
Semi-monthly	104.17
Monthly	208.33
Quarterly	625.00
Semi-annually	1,250.00
Annually	2,500.00
Daily or miscellaneous (each day of the payroll period)	9.62

Example. An unmarried employee is paid \$450 weekly. This employee has in effect a Form W-4 claiming two withholding allowances. Using the percentage method, figure the income tax as follows:

1. Total wage payment \$450.00
2. One allowance \$48.08
3. Allowances claimed on Form W-4 2
4. Line 2 times line 3 96.16
5. Amount subject to withholding (subtract line 4 from line 1) \$353.84
6. Tax to be withheld on \$353.84 from Table 1—single person, page 16 45.58

To figure the 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 income tax to withhold on annual wages under the Percentage Method of Withholding 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 \$10,000 (the value of four withholding allowances) for a balance of \$42,000. The table for the Annual Payroll Period gives a tax of \$5,340 to be withheld. Divide the annual tax by 52. The weekly tax is \$102.69.

Wage Bracket Method

Under the wage bracket method, find the proper table (on pages 18 through 37) 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 tax to withhold. If your employee is claiming more than 10 withholding allowances, see below.

Note: *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 above. Be sure to reduce wages by the amount of total withholding allowances before using the percentage method tables on pages 16 and 17.*

Adjusting Wage Bracket Withholding for Employees Claiming More Than 10 Withholding Allowances

Note: *The percentage method of figuring withholding adapts to any number of allowances.*

The wage bracket tables can be used if an employee claims up to 10 allowances. More than 10 allowances may be claimed because of the special withholding allowance, additional allowances for deductions and credits, and the system itself.

To adapt the tables to employees with more than 10 allowances:

- a. Multiply the number of withholding allowances over 10 by the allowance value for the payroll period. (The allowance values are in the **Percentage Method—Amount for One Withholding Allowance** table above.)
- b. Subtract the result from the employee's wages.
- c. 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 any other methods described below.

Alternative Methods of Income Tax Withholding

Rather than the Percentage or Wage Bracket Methods described above, you can use an alternative method to withhold income tax. Pub. 493 describes these alternative methods and contains:

- a. Formula tables for percentage method withholding (for automated payroll systems).
- b. Wage bracket percentage method tables (for automated payroll systems).
- c. Combined income, social security, and Medicare tax withholding tables.

Some of the alternative methods explained in Pub. 493 are annualized wages, average estimated wages, cumulative wages, and part-year employment. For more information on alternative methods, also see Regulations sections 31.3402(h)(1)-1 through (h)(4)-1.

Advance Earned Income Credit (EIC) Payment Methods

To figure the advance EIC payment, you may use either the Percentage Method or the Wage Bracket Method explained below. You may use other methods for figuring advance EIC payments if the amount of the payment is about the same as it would be using tables in this booklet. See the tolerances allowed in the chart under Other Methods in Pub. 493. See section 12 in this publication for an

explanation of the advance payment of EIC.

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 pages 41 and 42. There are different tables for (a) single or married employees without spouse filing a certificate and (b) married employees with both spouses filing certificates. Determine the amount of the advance EIC payment shown in the appropriate table for the amount of wages paid.

Wage Bracket Method

If you use the wage bracket tables on pages 43 through 45, 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 married employees without spouse filing a certificate and (b) married employees with both spouses filing certificates. Determine the amount of the advance EIC payment shown in the appropriate table for the amount of wages paid.

With either method, the number of withholding allowances 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.

Whole Dollar Withholding and Paying Advance EIC

The income tax withholding amounts in the wage bracket tables (pages 18 through 37) have been rounded to whole dollars.

When employers use the percentage method (pages 16 and 17) or an alternative method of income tax withholding, the tax for the pay period may be rounded to the nearest dollar.

The wage bracket tables for advance EIC payments (pages 43 through 45) have also been rounded to whole dollar amounts. If you use the percentage method for advance EIC payments (pages 41 and 42), the payments may be rounded to the nearest dollar.

If rounding is used, it must be used consistently. Round withheld tax amounts to the nearest whole dollar by (1) dropping amounts under 50 cents, and (2) increasing amounts from 50 to 99 cents to the next higher dollar. For example, \$2.30 becomes \$2, and \$2.80 becomes \$3.

21. Household Employees

A new law eliminated the requirement for employers to pay social security and

Medicare taxes for employees to whom they paid less than \$1,000 for household work in 1994. When you prepare **Form 943**, Employer's Annual Return for Agricultural Employees, for 1994, you may exclude from lines 2 and 4, the cash wages that were less than \$1,000 for each household employee. An agricultural employer who paid any household employee on a farm at least \$150 but less than \$1,000 in 1994 must still give the

employee a 1994 Form W-2 so that the employee can obtain social security coverage. When completing Form W-2 for these employees, follow these special instructions:

1. In boxes 1, 3, and 5, DO NOT include any employee's share of social security and Medicare taxes you paid for the employee rather than withholding the taxes from the employee's pay.

2. Complete boxes 4 and 6 ONLY if you withheld the tax, but did not return this amount or agree to return it to the employee. DO NOT include the employer's share or any amount you paid for the employee on his or her behalf.

Get **Notice 587**, Preparing Form W-2 for Your Household Employee, for a filled-in sample of Form W-2 for a household employee paid less than \$1,000.

How Employment Taxes Apply to Farmwork	Treatment under employment taxes	
	Income tax withholding, Social security and Medicare	Federal unemployment
a. Service on farm* in connection with cultivating soil; raising or harvesting any agricultural or horticultural commodity; the raising, etc., of livestock, poultry, bees, fur-bearing animals, or wildlife.	Taxable if either test in section 6 is met.	Taxable if either test in section 17 is met.
b. Service in employ of owner or operator of farm, if major duties on the farm are in management or maintenance, etc., of farm, tools, or equipment, or in salvaging timber, clearing brush and other debris left by hurricane.	Taxable if either test in section 6 is met.	Taxable if either test in section 17 is met.
c. In connection with the production and harvesting of turpentine and other oleoresinous products.	Taxable if either test in section 6 is met.	Taxable if either test in section 17 is met.
d. Cotton ginning.	Taxable if either test in section 6 is met.	Taxable if either test in section 17 is met.
e. Off the farm, in connection with hatching poultry.	Taxable (not farmwork).	Taxable (not farmwork).
f. On or off the farm in processing maple sap into maple syrup or sugar.	Taxable (not farmwork).	Taxable (not farmwork).
g. In operation or maintenance of ditches, reservoirs, etc. (other than paragraph b above), used only for farming purposes: <ol style="list-style-type: none"> 1. If not owned or not operated for profit. 2. If owned or operated for profit. 	Taxable if either test in section 6 is met. Taxable (not farmwork).	Taxable if either test in section 17 is met. Taxable (not farmwork).
h. In processing, packaging, etc., any agricultural or horticultural commodity in its unmanufactured state: <ol style="list-style-type: none"> 1. In employ of farm operator. 2. In employ of unincorporated group of farm operators (not more than 20). 3. In employ of other groups of farm operators (including cooperative organizations and commercial handlers). 	If operator produced over half of commodity processed, taxable if either test in section 6 is met; if operator produced half or less, taxable (not farmwork). If group produced all commodity processed, taxable if either test in section 6 is met; if group did not produce all, taxable (not farmwork). Taxable (not farmwork).	If employer produced over half of commodity processed, taxable if either test in section 17 is met; if employer produced half or less, taxable (not farmwork). If employer produced over half of commodity processed, taxable if either test in section 17 is met; if employer produced half or less, taxable (not farmwork). If employer produced over half of commodity processed, taxable if either test in section 17 is met; if employer produced half or less, taxable (not farmwork).
i. Handling or processing commodities after delivery to terminal market for commercial canning or freezing.	Taxable (not farmwork).	Taxable (not farmwork).
j. Household employees on farm operated for profit.	Taxable after 1993 if paid \$1,000 or more in cash in a calendar year. Exempt after 1994 if performed by an individual under age 18 during any portion of the calendar year and it is not the principal occupation of the employee. For household services performed by parent in private home of child, see section 5.	Taxable if either test in section 17 is met.
k. Service not in the course of employer's trade or business on farm operated for profit. (Cash payments only.)	Taxable if either test in section 6 is met, unless performed by parent in employ of child.	Taxable only if \$50 or more is paid in a quarter and employee works on 24 or more different days in that quarter or on 24 or more days in preceding quarter.
l. 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).	Exempt.	Not taxable until 1995, but counted after 1979 to determine if either test in section 17 is met.
m. Family employment.	Exempt if services performed by employer's child under age 18 but counted to determine if either test in section 6 is met. See section 5 for family household employment. Taxable if spouse employed by spouse.	Exempt if services performed by employer's parent, or spouse, or by child under age 21.
n. Individuals concurrently employed by 2 or more related corporations and paid through a common paymaster that is one of the corporations (see sections 31.3121(s) and 31.3306(p) of the IRS regulations for details).	The related corporations are considered to be a single employer for the purpose of paying wages subject to income tax withholding, and social security and Medicare taxes.	The related corporations are considered to be a single employer for the purpose of paying wages subject to FUTA taxes.

Section 530 of the Revenue Act of 1978 provides relief from employment taxes on payments to certain workers and Public Law 97-248 extends this relief indefinitely. If you have a reasonable basis for treating a worker other than as an employee, there is no liability for employment taxes on the payments to that worker. To get this relief, you must have filed all required Federal tax returns, including information returns, on a basis consistent with your treatment of the worker. In addition, you (or your predecessor) must not have treated any worker holding a substantially similar position as an employee for any period after 1977.

* Definition of farm.—For purposes of all taxes described in this table, the term "farm" includes stock, dairy, poultry, fruit, fur-bearing animal, and truck farms, orchards, plantations, ranches, nurseries, ranges, and greenhouses or other similar structures used mainly for raising agricultural or horticultural commodities. Forestry and lumbering are not farmwork unless the products are for use in the employer's farming operations.

Form **943**
Department of the Treasury
Internal Revenue Service

Employer's Annual Tax Return for Agricultural Employees

OMB No. 1545-0035

1994

► For more information, see Circular A.
► For Paperwork Reduction Act Notice, see page 2.

Your name, address, employer identification number, and calendar year of return. (If not correct, please change.)

Name (as distinguished from trade name) **John J. Jones** Calendar year **1994**
Trade name, if any _____ Employer identification number **12-3456789**
Address and ZIP code **Route 1, Yourtown, USA 00000**

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If address is different from prior return, check here.

If you do not have to file returns in the future, check here.

1	Number of agricultural employees employed in the pay period that includes March 12, 1994	1	4
2	Total wages subject to social security taxes (see instructions)	2	55,000 00
3	Social security taxes (multiply line 2 by 12.4% (.124))	3	6,820 00
4	Total wages subject to Medicare taxes (see instructions)	4	55,000 00
5	Medicare taxes (multiply line 4 by 2.9% (.029))	5	1,595 00
6	Federal income tax withheld (see instructions)	6	6,585 10
7	Total taxes (add lines 3, 5, and 6)	7	15,000 10
8	Adjustment to taxes, attach Form 941c (see instructions)	8	(10)
9	Total taxes as adjusted (line 7 as adjusted by line 8).	9	15,000 00
10	Advance earned income credit (EIC) payments, if any (see instructions on page 4)	10	600 00
11	Net taxes (subtract line 10 from line 9)	11	14,400 00
12	Total deposits for 1994, including any overpayment from 1993, as shown in your records	12	14,400 00
13	Balance due (subtract line 12 from line 11—see instructions). Pay to Internal Revenue Service	13	-0-
14	Overpayment , if line 12 is more than line 11, enter here ► \$ _____ and check if to be: <input type="checkbox"/> Applied to next return, or <input type="checkbox"/> Refunded.		

Fractions Only

Check if you are a first-time semiweekly depositor (see **Deposit Rules** on page 4)

Record of Federal Tax Liability.—If line 11 is less than \$500, do not use this record. Pay the taxes with Form 943 or deposit them by January 31, 1995. If you are a semiweekly depositor, do not use this record. Instead, complete and attach **Form 943-A**, Agricultural Employer's Record of Federal Tax Liability. See **Deposit**

Rules on page 4. If you are a monthly depositor, enter your tax liability in the column next to the month in which the liability was incurred.
The total tax liability for the year (line M) should equal net taxes (line 11).

Deposit period ending	Tax liability for month	Deposit period ending	Tax liability for month	Deposit period ending	Tax liability for month
A January 31	200 00	F June 30	2,000 00	K November 30	200 00
B February 28	800 00	G July 31	2,000 00	L December 31	200 00
C March 31	2,000 00	H August 31	2,000 00	M Total liability for year (add lines A through L)	14,400 00
D April 30	1,000 00	I September 30	2,000 00		
E May 31	1,000 00	J October 31	1,000 00		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature ► *John J. Jones* Print Your Name and Title ► **John J. Jones, Owner** Date ► **Jan. 29, 94**
Cat. No. 11252K

Exhibit of Form 943

(See Form 943 for detailed instructions.)
After you file your first Form 943, we will send you a Form 943 every year with a label showing your name, trade name (if any), EIN, and the calendar year covered by the return. If the label is incorrect or if your address changes, draw a line through the error and correct it.
Line 1.—Enter the total number of farmworkers employed in the pay period that includes March 12. Do not include household employees in your private nonfarm home, persons who receive no pay during the pay period, pensioners, or members of the Armed Forces.
Lines 2 and 4.—Enter the total taxable cash wages you paid during the year to all of your farmworkers who meet either test described in section 6. Also see section 21.

Line 3.—Multiply the total cash wages on line 2 by 12.4%.
Line 5.—Multiply the total cash wages on line 4 by 2.9%.
Line 6.—Enter the total Federal income tax you withheld for the year.
Line 10.—Enter the total advance EIC payments, if any, you made for the year.
Line 12.—Enter the total deposits you made for 1994, including final deposit and any overpayment applied from 1993, as shown in your records.
Line 13.—This is the amount, if any, to pay the Internal Revenue Service when you file your return.
Please remember to sign the return, print your name and title, and enter the date.

Tables for Percentage Method of Withholding
(For Wages Paid in 1995)

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 \$50		\$0		Not over \$123		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$50	—\$476	15%	—\$50	\$123	—\$828	15%	—\$123
\$476	—\$999	\$63.90 plus 28%	—\$476	\$828	—\$1,664	\$105.75 plus 28%	—\$828
\$999	—\$2,295	\$210.34 plus 31%	—\$999	\$1,664	—\$2,839	\$339.83 plus 31%	—\$1,664
\$2,295	—\$4,960	\$612.10 plus 36%	—\$2,295	\$2,839	—\$5,011	\$704.08 plus 36%	—\$2,839
\$4,960	. . . . .	\$1,571.50 plus 39.6%	—\$4,960	\$5,011	. . . . .	\$1,486.00 plus 39.6%	—\$5,011

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 \$100		\$0		Not over \$246		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$100	—\$952	15%	—\$100	\$246	—\$1,656	15%	—\$246
\$952	—\$1,998	\$127.80 plus 28%	—\$952	\$1,656	—\$3,329	\$211.50 plus 28%	—\$1,656
\$1,998	—\$4,590	\$420.68 plus 31%	—\$1,998	\$3,329	—\$5,679	\$679.94 plus 31%	—\$3,329
\$4,590	—\$9,919	\$1,224.20 plus 36%	—\$4,590	\$5,679	—\$10,021	\$1,408.44 plus 36%	—\$5,679
\$9,919	. . . . .	\$3,142.64 plus 39.6%	—\$9,919	\$10,021	. . . . .	\$2,971.56 plus 39.6%	—\$10,021

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 \$108		\$0		Not over \$267		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$108	—\$1,031	15%	—\$108	\$267	—\$1,794	15%	—\$267
\$1,031	—\$2,165	\$138.45 plus 28%	—\$1,031	\$1,794	—\$3,606	\$229.05 plus 28%	—\$1,794
\$2,165	—\$4,973	\$455.97 plus 31%	—\$2,165	\$3,606	—\$6,152	\$736.41 plus 31%	—\$3,606
\$4,973	—\$10,746	\$1,326.45 plus 36%	—\$4,973	\$6,152	—\$10,856	\$1,525.67 plus 36%	—\$6,152
\$10,746	. . . . .	\$3,404.73 plus 39.6%	—\$10,746	\$10,856	. . . . .	\$3,219.11 plus 39.6%	—\$10,856

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 \$217		\$0		Not over \$533		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$217	—\$2,063	15%	—\$217	\$533	—\$3,588	15%	—\$533
\$2,063	—\$4,329	\$276.90 plus 28%	—\$2,063	\$3,588	—\$7,213	\$458.25 plus 28%	—\$3,588
\$4,329	—\$9,946	\$911.38 plus 31%	—\$4,329	\$7,213	—\$12,304	\$1,473.25 plus 31%	—\$7,213
\$9,946	—\$21,492	\$2,652.65 plus 36%	—\$9,946	\$12,304	—\$21,713	\$3,051.46 plus 36%	—\$12,304
\$21,492	. . . . .	\$6,809.21 plus 39.6%	—\$21,492	\$21,713	. . . . .	\$6,438.70 plus 39.6%	—\$21,713

Tables for Percentage Method of Withholding (Continued)
(For Wages Paid in 1995)

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 \$650		\$0		Not over \$1,600		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$650	—\$6,188	15%	—\$650	\$1,600	—\$10,763	15%	—\$1,600
\$6,188	—\$12,988	\$830.70 plus 28%	—\$6,188	\$10,763	—\$21,638	\$1,374.45 plus 28%	—\$10,763
\$12,988	—\$29,838	\$2,734.70 plus 31%	—\$12,988	\$21,638	—\$36,913	\$4,419.45 plus 31%	—\$21,638
\$29,838	—\$64,475	\$7,958.20 plus 36%	—\$29,838	\$36,913	—\$65,138	\$9,154.70 plus 36%	—\$36,913
\$64,475	. . . . .	\$20,427.52 plus 39.6%	—\$64,475	\$65,138	. . . . .	\$19,315.70 plus 39.6%	—\$65,138

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 \$1,300		\$0		Not over \$3,200		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$1,300	—\$12,375	15%	—\$1,300	\$3,200	—\$21,525	15%	—\$3,200
\$12,375	—\$25,975	\$1,661.25 plus 28%	—\$12,375	\$21,525	—\$43,275	\$2,748.75 plus 28%	—\$21,525
\$25,975	—\$59,675	\$5,469.25 plus 31%	—\$25,975	\$43,275	—\$73,825	\$8,838.75 plus 31%	—\$43,275
\$59,675	—\$128,950	\$15,916.25 plus 36%	—\$59,675	\$73,825	—\$130,275	\$18,309.25 plus 36%	—\$73,825
\$128,950	. . . . .	\$40,855.25 plus 39.6%	—\$128,950	\$130,275	. . . . .	\$38,631.25 plus 39.6%	—\$130,275

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 \$2,600		\$0		Not over \$6,400		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$2,600	—\$24,750	15%	—\$2,600	\$6,400	—\$43,050	15%	—\$6,400
\$24,750	—\$51,950	\$3,322.50 plus 28%	—\$24,750	\$43,050	—\$86,550	\$5,497.50 plus 28%	—\$43,050
\$51,950	—\$119,350	\$10,938.50 plus 31%	—\$51,950	\$86,550	—\$147,650	\$17,677.50 plus 31%	—\$86,550
\$119,350	—\$257,900	\$31,832.50 plus 36%	—\$119,350	\$147,650	—\$260,550	\$36,618.50 plus 36%	—\$147,650
\$257,900	. . . . .	\$81,710.50 plus 39.6%	—\$257,900	\$260,550	. . . . .	\$77,262.50 plus 39.6%	—\$260,550

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 \$10.00		\$0		Not over \$24.60		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$10.00	—\$95.20	15%	—\$10.00	\$24.60	—\$165.60	15%	—\$24.60
\$95.20	—\$199.80	\$12.78 plus 28%	—\$95.20	\$165.60	—\$332.90	\$21.15 plus 28%	—\$165.60
\$199.80	—\$459.00	\$42.07 plus 31%	—\$199.80	\$332.90	—\$567.90	\$67.99 plus 31%	—\$332.90
\$459.00	—\$991.90	\$122.42 plus 36%	—\$459.00	\$567.90	—\$1,002.10	\$140.84 plus 36%	—\$567.90
\$991.90	. . . . .	\$314.26 plus 39.6%	—\$991.90	\$1,002.10	. . . . .	\$297.15 plus 39.6%	—\$1,002.10

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid in 1995)

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	2	0	0	0	0	0	0	0	0	0	0
65	70	3	0	0	0	0	0	0	0	0	0	0
70	75	3	0	0	0	0	0	0	0	0	0	0
75	80	4	0	0	0	0	0	0	0	0	0	0
80	85	5	0	0	0	0	0	0	0	0	0	0
85	90	6	0	0	0	0	0	0	0	0	0	0
90	95	6	0	0	0	0	0	0	0	0	0	0
95	100	7	0	0	0	0	0	0	0	0	0	0
100	105	8	1	0	0	0	0	0	0	0	0	0
105	110	9	1	0	0	0	0	0	0	0	0	0
110	115	9	2	0	0	0	0	0	0	0	0	0
115	120	10	3	0	0	0	0	0	0	0	0	0
120	125	11	4	0	0	0	0	0	0	0	0	0
125	130	12	4	0	0	0	0	0	0	0	0	0
130	135	12	5	0	0	0	0	0	0	0	0	0
135	140	13	6	0	0	0	0	0	0	0	0	0
140	145	14	7	0	0	0	0	0	0	0	0	0
145	150	15	7	0	0	0	0	0	0	0	0	0
150	155	15	8	1	0	0	0	0	0	0	0	0
155	160	16	9	2	0	0	0	0	0	0	0	0
160	165	17	10	2	0	0	0	0	0	0	0	0
165	170	18	10	3	0	0	0	0	0	0	0	0
170	175	18	11	4	0	0	0	0	0	0	0	0
175	180	19	12	5	0	0	0	0	0	0	0	0
180	185	20	13	5	0	0	0	0	0	0	0	0
185	190	21	13	6	0	0	0	0	0	0	0	0
190	195	21	14	7	0	0	0	0	0	0	0	0
195	200	22	15	8	0	0	0	0	0	0	0	0
200	210	23	16	9	2	0	0	0	0	0	0	0
210	220	25	18	10	3	0	0	0	0	0	0	0
220	230	26	19	12	5	0	0	0	0	0	0	0
230	240	28	21	13	6	0	0	0	0	0	0	0
240	250	29	22	15	8	0	0	0	0	0	0	0
250	260	31	24	16	9	2	0	0	0	0	0	0
260	270	32	25	18	11	3	0	0	0	0	0	0
270	280	34	27	19	12	5	0	0	0	0	0	0
280	290	35	28	21	14	6	0	0	0	0	0	0
290	300	37	30	22	15	8	1	0	0	0	0	0
300	310	38	31	24	17	9	2	0	0	0	0	0
310	320	40	33	25	18	11	4	0	0	0	0	0
320	330	41	34	27	20	12	5	0	0	0	0	0
330	340	43	36	28	21	14	7	0	0	0	0	0
340	350	44	37	30	23	15	8	1	0	0	0	0
350	360	46	39	31	24	17	10	2	0	0	0	0
360	370	47	40	33	26	18	11	4	0	0	0	0
370	380	49	42	34	27	20	13	5	0	0	0	0
380	390	50	43	36	29	21	14	7	0	0	0	0
390	400	52	45	37	30	23	16	8	1	0	0	0
400	410	53	46	39	32	24	17	10	3	0	0	0
410	420	55	48	40	33	26	19	11	4	0	0	0
420	430	56	49	42	35	27	20	13	6	0	0	0
430	440	58	51	43	36	29	22	14	7	0	0	0
440	450	59	52	45	38	30	23	16	9	2	0	0
450	460	61	54	46	39	32	25	17	10	3	0	0
460	470	62	55	48	41	33	26	19	12	5	0	0
470	480	64	57	49	42	35	28	20	13	6	0	0
480	490	66	58	51	44	36	29	22	15	8	0	0
490	500	69	60	52	45	38	31	23	16	9	2	0
500	510	72	61	54	47	39	32	25	18	11	3	0
510	520	75	63	55	48	41	34	26	19	12	5	0
520	530	78	64	57	50	42	35	28	21	14	6	0
530	540	80	67	58	51	44	37	29	22	15	8	1
540	550	83	70	60	53	45	38	31	24	17	9	2
550	560	86	73	61	54	47	40	32	25	18	11	4
560	570	89	75	63	56	48	41	34	27	20	12	5
570	580	92	78	65	57	50	43	35	28	21	14	7
580	590	94	81	68	59	51	44	37	30	23	15	8
590	600	97	84	70	60	53	46	38	31	24	17	10

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid in 1995)

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	100	87	73	62	54	47	40	33	26	18	11
610	620	103	89	76	63	56	49	41	34	27	20	13
620	630	106	92	79	65	57	50	43	36	29	21	14
630	640	108	95	82	68	59	52	44	37	30	23	16
640	650	111	98	84	71	60	53	46	39	32	24	17
650	660	114	101	87	74	62	55	47	40	33	26	19
660	670	117	103	90	76	63	56	49	42	35	27	20
670	680	120	106	93	79	66	58	50	43	36	29	22
680	690	122	109	96	82	69	59	52	45	38	30	23
690	700	125	112	98	85	71	61	53	46	39	32	25
700	710	128	115	101	88	74	62	55	48	41	33	26
710	720	131	117	104	90	77	64	56	49	42	35	28
720	730	134	120	107	93	80	66	58	51	44	36	29
730	740	136	123	110	96	83	69	59	52	45	38	31
740	750	139	126	112	99	85	72	61	54	47	39	32
750	760	142	129	115	102	88	75	62	55	48	41	34
760	770	145	131	118	104	91	78	64	57	50	42	35
770	780	148	134	121	107	94	80	67	58	51	44	37
780	790	150	137	124	110	97	83	70	60	53	45	38
790	800	153	140	126	113	99	86	72	61	54	47	40
800	810	156	143	129	116	102	89	75	63	56	48	41
810	820	159	145	132	118	105	92	78	65	57	50	43
820	830	162	148	135	121	108	94	81	67	59	51	44
830	840	164	151	138	124	111	97	84	70	60	53	46
840	850	167	154	140	127	113	100	86	73	62	54	47
850	860	170	157	143	130	116	103	89	76	63	56	49
860	870	173	159	146	132	119	106	92	79	65	57	50
870	880	176	162	149	135	122	108	95	81	68	59	52
880	890	178	165	152	138	125	111	98	84	71	60	53
890	900	181	168	154	141	127	114	100	87	74	62	55
900	910	184	171	157	144	130	117	103	90	76	63	56
910	920	187	173	160	146	133	120	106	93	79	66	58
920	930	190	176	163	149	136	122	109	95	82	68	59
930	940	192	179	166	152	139	125	112	98	85	71	61
940	950	195	182	168	155	141	128	114	101	88	74	62
950	960	198	185	171	158	144	131	117	104	90	77	64
960	970	201	187	174	160	147	134	120	107	93	80	66
970	980	204	190	177	163	150	136	123	109	96	82	69
980	990	206	193	180	166	153	139	126	112	99	85	72
990	1,000	209	196	182	169	155	142	128	115	102	88	75
1,000	1,010	212	199	185	172	158	145	131	118	104	91	77
1,010	1,020	215	201	188	174	161	148	134	121	107	94	80
1,020	1,030	218	204	191	177	164	150	137	123	110	96	83
1,030	1,040	222	207	194	180	167	153	140	126	113	99	86
1,040	1,050	225	210	196	183	169	156	142	129	116	102	89
1,050	1,060	228	213	199	186	172	159	145	132	118	105	91
1,060	1,070	231	216	202	188	175	162	148	135	121	108	94
1,070	1,080	234	219	205	191	178	164	151	137	124	110	97
1,080	1,090	237	222	208	194	181	167	154	140	127	113	100
1,090	1,100	240	225	210	197	183	170	156	143	130	116	103
1,100	1,110	243	228	213	200	186	173	159	146	132	119	105
1,110	1,120	246	231	216	202	189	176	162	149	135	122	108
1,120	1,130	249	235	220	205	192	178	165	151	138	124	111
1,130	1,140	253	238	223	208	195	181	168	154	141	127	114
1,140	1,150	256	241	226	211	197	184	170	157	144	130	117
1,150	1,160	259	244	229	214	200	187	173	160	146	133	119
1,160	1,170	262	247	232	217	203	190	176	163	149	136	122
1,170	1,180	265	250	235	220	206	192	179	165	152	138	125
1,180	1,190	268	253	238	223	209	195	182	168	155	141	128
1,190	1,200	271	256	241	226	211	198	184	171	158	144	131
1,200	1,210	274	259	244	229	215	201	187	174	160	147	133
1,210	1,220	277	262	247	233	218	204	190	177	163	150	136
1,220	1,230	280	266	251	236	221	206	193	179	166	152	139
1,230	1,240	284	269	254	239	224	209	196	182	169	155	142
1,240	1,250	287	272	257	242	227	212	198	185	172	158	145

\$1,250 and over

Use Table 1(a) for a **SINGLE person** on page 16. Also see the instructions on page 12.

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid in 1995)

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	\$125	0	0	0	0	0	0	0	0	0	0	0
125	130	1	0	0	0	0	0	0	0	0	0	0
130	135	1	0	0	0	0	0	0	0	0	0	0
135	140	2	0	0	0	0	0	0	0	0	0	0
140	145	3	0	0	0	0	0	0	0	0	0	0
145	150	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	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	1	0	0	0	0	0	0	0	0	0
180	185	9	2	0	0	0	0	0	0	0	0	0
185	190	10	2	0	0	0	0	0	0	0	0	0
190	195	10	3	0	0	0	0	0	0	0	0	0
195	200	11	4	0	0	0	0	0	0	0	0	0
200	210	12	5	0	0	0	0	0	0	0	0	0
210	220	14	7	0	0	0	0	0	0	0	0	0
220	230	15	8	1	0	0	0	0	0	0	0	0
230	240	17	10	2	0	0	0	0	0	0	0	0
240	250	18	11	4	0	0	0	0	0	0	0	0
250	260	20	13	5	0	0	0	0	0	0	0	0
260	270	21	14	7	0	0	0	0	0	0	0	0
270	280	23	16	8	1	0	0	0	0	0	0	0
280	290	24	17	10	3	0	0	0	0	0	0	0
290	300	26	19	11	4	0	0	0	0	0	0	0
300	310	27	20	13	6	0	0	0	0	0	0	0
310	320	29	22	14	7	0	0	0	0	0	0	0
320	330	30	23	16	9	1	0	0	0	0	0	0
330	340	32	25	17	10	3	0	0	0	0	0	0
340	350	33	26	19	12	4	0	0	0	0	0	0
350	360	35	28	20	13	6	0	0	0	0	0	0
360	370	36	29	22	15	7	0	0	0	0	0	0
370	380	38	31	23	16	9	2	0	0	0	0	0
380	390	39	32	25	18	10	3	0	0	0	0	0
390	400	41	34	26	19	12	5	0	0	0	0	0
400	410	42	35	28	21	13	6	0	0	0	0	0
410	420	44	37	29	22	15	8	1	0	0	0	0
420	430	45	38	31	24	16	9	2	0	0	0	0
430	440	47	40	32	25	18	11	4	0	0	0	0
440	450	48	41	34	27	19	12	5	0	0	0	0
450	460	50	43	35	28	21	14	7	0	0	0	0
460	470	51	44	37	30	22	15	8	1	0	0	0
470	480	53	46	38	31	24	17	10	2	0	0	0
480	490	54	47	40	33	25	18	11	4	0	0	0
490	500	56	49	41	34	27	20	13	5	0	0	0
500	510	57	50	43	36	28	21	14	7	0	0	0
510	520	59	52	44	37	30	23	16	8	1	0	0
520	530	60	53	46	39	31	24	17	10	3	0	0
530	540	62	55	47	40	33	26	19	11	4	0	0
540	550	63	56	49	42	34	27	20	13	6	0	0
550	560	65	58	50	43	36	29	22	14	7	0	0
560	570	66	59	52	45	37	30	23	16	9	1	0
570	580	68	61	53	46	39	32	25	17	10	3	0
580	590	69	62	55	48	40	33	26	19	12	4	0
590	600	71	64	56	49	42	35	28	20	13	6	0
600	610	72	65	58	51	43	36	29	22	15	7	0
610	620	74	67	59	52	45	38	31	23	16	9	2
620	630	75	68	61	54	46	39	32	25	18	10	3
630	640	77	70	62	55	48	41	34	26	19	12	5
640	650	78	71	64	57	49	42	35	28	21	13	6
650	660	80	73	65	58	51	44	37	29	22	15	8
660	670	81	74	67	60	52	45	38	31	24	16	9
670	680	83	76	68	61	54	47	40	32	25	18	11
680	690	84	77	70	63	55	48	41	34	27	19	12
690	700	86	79	71	64	57	50	43	35	28	21	14
700	710	87	80	73	66	58	51	44	37	30	22	15
710	720	89	82	74	67	60	53	46	38	31	24	17
720	730	90	83	76	69	61	54	47	40	33	25	18
730	740	92	85	77	70	63	56	49	41	34	27	20

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid in 1995)

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—										
\$740	\$750	93	86	79	72	64	57	50	43	36	28	21
750	760	95	88	80	73	66	59	52	44	37	30	23
760	770	96	89	82	75	67	60	53	46	39	31	24
770	780	98	91	83	76	69	62	55	47	40	33	26
780	790	99	92	85	78	70	63	56	49	42	34	27
790	800	101	94	86	79	72	65	58	50	43	36	29
800	810	102	95	88	81	73	66	59	52	45	37	30
810	820	104	97	89	82	75	68	61	53	46	39	32
820	830	105	98	91	84	76	69	62	55	48	40	33
830	840	108	100	92	85	78	71	64	56	49	42	35
840	850	111	101	94	87	79	72	65	58	51	43	36
850	860	113	103	95	88	81	74	67	59	52	45	38
860	870	116	104	97	90	82	75	68	61	54	46	39
870	880	119	106	98	91	84	77	70	62	55	48	41
880	890	122	108	100	93	85	78	71	64	57	49	42
890	900	125	111	101	94	87	80	73	65	58	51	44
900	910	127	114	103	96	88	81	74	67	60	52	45
910	920	130	117	104	97	90	83	76	68	61	54	47
920	930	133	119	106	99	91	84	77	70	63	55	48
930	940	136	122	109	100	93	86	79	71	64	57	50
940	950	139	125	112	102	94	87	80	73	66	58	51
950	960	141	128	114	103	96	89	82	74	67	60	53
960	970	144	131	117	105	97	90	83	76	69	61	54
970	980	147	133	120	107	99	92	85	77	70	63	56
980	990	150	136	123	109	100	93	86	79	72	64	57
990	1,000	153	139	126	112	102	95	88	80	73	66	59
1,000	1,010	155	142	128	115	103	96	89	82	75	67	60
1,010	1,020	158	145	131	118	105	98	91	83	76	69	62
1,020	1,030	161	147	134	121	107	99	92	85	78	70	63
1,030	1,040	164	150	137	123	110	101	94	86	79	72	65
1,040	1,050	167	153	140	126	113	102	95	88	81	73	66
1,050	1,060	169	156	142	129	115	104	97	89	82	75	68
1,060	1,070	172	159	145	132	118	105	98	91	84	76	69
1,070	1,080	175	161	148	135	121	108	100	92	85	78	71
1,080	1,090	178	164	151	137	124	110	101	94	87	79	72
1,090	1,100	181	167	154	140	127	113	103	95	88	81	74
1,100	1,110	183	170	156	143	129	116	104	97	90	82	75
1,110	1,120	186	173	159	146	132	119	106	98	91	84	77
1,120	1,130	189	175	162	149	135	122	108	100	93	85	78
1,130	1,140	192	178	165	151	138	124	111	101	94	87	80
1,140	1,150	195	181	168	154	141	127	114	103	96	88	81
1,150	1,160	197	184	170	157	143	130	117	104	97	90	83
1,160	1,170	200	187	173	160	146	133	119	106	99	91	84
1,170	1,180	203	189	176	163	149	136	122	109	100	93	86
1,180	1,190	206	192	179	165	152	138	125	111	102	94	87
1,190	1,200	209	195	182	168	155	141	128	114	103	96	89
1,200	1,210	211	198	184	171	157	144	131	117	105	97	90
1,210	1,220	214	201	187	174	160	147	133	120	106	99	92
1,220	1,230	217	203	190	177	163	150	136	123	109	100	93
1,230	1,240	220	206	193	179	166	152	139	125	112	102	95
1,240	1,250	223	209	196	182	169	155	142	128	115	103	96
1,250	1,260	225	212	198	185	171	158	145	131	118	105	98
1,260	1,270	228	215	201	188	174	161	147	134	120	107	99
1,270	1,280	231	217	204	191	177	164	150	137	123	110	101
1,280	1,290	234	220	207	193	180	166	153	139	126	113	102
1,290	1,300	237	223	210	196	183	169	156	142	129	115	104
1,300	1,310	239	226	212	199	185	172	159	145	132	118	105
1,310	1,320	242	229	215	202	188	175	161	148	134	121	107
1,320	1,330	245	231	218	205	191	178	164	151	137	124	110
1,330	1,340	248	234	221	207	194	180	167	153	140	127	113
1,340	1,350	251	237	224	210	197	183	170	156	143	129	116
1,350	1,360	253	240	226	213	199	186	173	159	146	132	119
1,360	1,370	256	243	229	216	202	189	175	162	148	135	121
1,370	1,380	259	245	232	219	205	192	178	165	151	138	124
1,380	1,390	262	248	235	221	208	194	181	167	154	141	127

\$1,390 and over

Use Table 1(b) for a **MARRIED** person on page 16. Also see the instructions on page 12.

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid in 1995)

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	2	0	0	0	0	0	0	0	0	0	0
115	120	3	0	0	0	0	0	0	0	0	0	0
120	125	3	0	0	0	0	0	0	0	0	0	0
125	130	4	0	0	0	0	0	0	0	0	0	0
130	135	5	0	0	0	0	0	0	0	0	0	0
135	140	6	0	0	0	0	0	0	0	0	0	0
140	145	6	0	0	0	0	0	0	0	0	0	0
145	150	7	0	0	0	0	0	0	0	0	0	0
150	155	8	0	0	0	0	0	0	0	0	0	0
155	160	9	0	0	0	0	0	0	0	0	0	0
160	165	9	0	0	0	0	0	0	0	0	0	0
165	170	10	0	0	0	0	0	0	0	0	0	0
170	175	11	0	0	0	0	0	0	0	0	0	0
175	180	12	0	0	0	0	0	0	0	0	0	0
180	185	12	0	0	0	0	0	0	0	0	0	0
185	190	13	0	0	0	0	0	0	0	0	0	0
190	195	14	0	0	0	0	0	0	0	0	0	0
195	200	15	0	0	0	0	0	0	0	0	0	0
200	205	15	1	0	0	0	0	0	0	0	0	0
205	210	16	2	0	0	0	0	0	0	0	0	0
210	215	17	2	0	0	0	0	0	0	0	0	0
215	220	18	3	0	0	0	0	0	0	0	0	0
220	225	18	4	0	0	0	0	0	0	0	0	0
225	230	19	5	0	0	0	0	0	0	0	0	0
230	235	20	5	0	0	0	0	0	0	0	0	0
235	240	21	6	0	0	0	0	0	0	0	0	0
240	245	21	7	0	0	0	0	0	0	0	0	0
245	250	22	8	0	0	0	0	0	0	0	0	0
250	260	23	9	0	0	0	0	0	0	0	0	0
260	270	25	10	0	0	0	0	0	0	0	0	0
270	280	26	12	0	0	0	0	0	0	0	0	0
280	290	28	13	0	0	0	0	0	0	0	0	0
290	300	29	15	0	0	0	0	0	0	0	0	0
300	310	31	16	2	0	0	0	0	0	0	0	0
310	320	32	18	3	0	0	0	0	0	0	0	0
320	330	34	19	5	0	0	0	0	0	0	0	0
330	340	35	21	6	0	0	0	0	0	0	0	0
340	350	37	22	8	0	0	0	0	0	0	0	0
350	360	38	24	9	0	0	0	0	0	0	0	0
360	370	40	25	11	0	0	0	0	0	0	0	0
370	380	41	27	12	0	0	0	0	0	0	0	0
380	390	43	28	14	0	0	0	0	0	0	0	0
390	400	44	30	15	1	0	0	0	0	0	0	0
400	410	46	31	17	2	0	0	0	0	0	0	0
410	420	47	33	18	4	0	0	0	0	0	0	0
420	430	49	34	20	5	0	0	0	0	0	0	0
430	440	50	36	21	7	0	0	0	0	0	0	0
440	450	52	37	23	8	0	0	0	0	0	0	0
450	460	53	39	24	10	0	0	0	0	0	0	0
460	470	55	40	26	11	0	0	0	0	0	0	0
470	480	56	42	27	13	0	0	0	0	0	0	0
480	490	58	43	29	14	0	0	0	0	0	0	0
490	500	59	45	30	16	2	0	0	0	0	0	0
500	520	62	47	33	18	4	0	0	0	0	0	0
520	540	65	50	36	21	7	0	0	0	0	0	0
540	560	68	53	39	24	10	0	0	0	0	0	0
560	580	71	56	42	27	13	0	0	0	0	0	0
580	600	74	59	45	30	16	1	0	0	0	0	0
600	620	77	62	48	33	19	4	0	0	0	0	0
620	640	80	65	51	36	22	7	0	0	0	0	0
640	660	83	68	54	39	25	10	0	0	0	0	0
660	680	86	71	57	42	28	13	0	0	0	0	0
680	700	89	74	60	45	31	16	2	0	0	0	0
700	720	92	77	63	48	34	19	5	0	0	0	0
720	740	95	80	66	51	37	22	8	0	0	0	0
740	760	98	83	69	54	40	25	11	0	0	0	0
760	780	101	86	72	57	43	28	14	0	0	0	0
780	800	104	89	75	60	46	31	17	3	0	0	0

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid in 1995)

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	107	92	78	63	49	34	20	6	0	0	0
820	840	110	95	81	66	52	37	23	9	0	0	0
840	860	113	98	84	69	55	40	26	12	0	0	0
860	880	116	101	87	72	58	43	29	15	0	0	0
880	900	119	104	90	75	61	46	32	18	3	0	0
900	920	122	107	93	78	64	49	35	21	6	0	0
920	940	125	110	96	81	67	52	38	24	9	0	0
940	960	128	113	99	84	70	55	41	27	12	0	0
960	980	133	116	102	87	73	58	44	30	15	1	0
980	1,000	138	119	105	90	76	61	47	33	18	4	0
1,000	1,020	144	122	108	93	79	64	50	36	21	7	0
1,020	1,040	150	125	111	96	82	67	53	39	24	10	0
1,040	1,060	155	128	114	99	85	70	56	42	27	13	0
1,060	1,080	161	134	117	102	88	73	59	45	30	16	1
1,080	1,100	166	140	120	105	91	76	62	48	33	19	4
1,100	1,120	172	145	123	108	94	79	65	51	36	22	7
1,120	1,140	178	151	126	111	97	82	68	54	39	25	10
1,140	1,160	183	156	129	114	100	85	71	57	42	28	13
1,160	1,180	189	162	135	117	103	88	74	60	45	31	16
1,180	1,200	194	168	141	120	106	91	77	63	48	34	19
1,200	1,220	200	173	146	123	109	94	80	66	51	37	22
1,220	1,240	206	179	152	126	112	97	83	69	54	40	25
1,240	1,260	211	184	157	130	115	100	86	72	57	43	28
1,260	1,280	217	190	163	136	118	103	89	75	60	46	31
1,280	1,300	222	196	169	142	121	106	92	78	63	49	34
1,300	1,320	228	201	174	147	124	109	95	81	66	52	37
1,320	1,340	234	207	180	153	127	112	98	84	69	55	40
1,340	1,360	239	212	185	158	132	115	101	87	72	58	43
1,360	1,380	245	218	191	164	137	118	104	90	75	61	46
1,380	1,400	250	224	197	170	143	121	107	93	78	64	49
1,400	1,420	256	229	202	175	148	124	110	96	81	67	52
1,420	1,440	262	235	208	181	154	127	113	99	84	70	55
1,440	1,460	267	240	213	186	160	133	116	102	87	73	58
1,460	1,480	273	246	219	192	165	138	119	105	90	76	61
1,480	1,500	278	252	225	198	171	144	122	108	93	79	64
1,500	1,520	284	257	230	203	176	149	125	111	96	82	67
1,520	1,540	290	263	236	209	182	155	128	114	99	85	70
1,540	1,560	295	268	241	214	188	161	134	117	102	88	73
1,560	1,580	301	274	247	220	193	166	139	120	105	91	76
1,580	1,600	306	280	253	226	199	172	145	123	108	94	79
1,600	1,620	312	285	258	231	204	177	151	126	111	97	82
1,620	1,640	318	291	264	237	210	183	156	129	114	100	85
1,640	1,660	323	296	269	242	216	189	162	135	117	103	88
1,660	1,680	329	302	275	248	221	194	167	140	120	106	91
1,680	1,700	334	308	281	254	227	200	173	146	123	109	94
1,700	1,720	340	313	286	259	232	205	179	152	126	112	97
1,720	1,740	346	319	292	265	238	211	184	157	130	115	100
1,740	1,760	351	324	297	270	244	217	190	163	136	118	103
1,760	1,780	357	330	303	276	249	222	195	168	141	121	106
1,780	1,800	362	336	309	282	255	228	201	174	147	124	109
1,800	1,820	368	341	314	287	260	233	207	180	153	127	112
1,820	1,840	374	347	320	293	266	239	212	185	158	131	115
1,840	1,860	379	352	325	298	272	245	218	191	164	137	118
1,860	1,880	385	358	331	304	277	250	223	196	169	143	121
1,880	1,900	390	364	337	310	283	256	229	202	175	148	124
1,900	1,920	396	369	342	315	288	261	235	208	181	154	127
1,920	1,940	402	375	348	321	294	267	240	213	186	159	132
1,940	1,960	407	380	353	326	300	273	246	219	192	165	138
1,960	1,980	413	386	359	332	305	278	251	224	197	171	144
1,980	2,000	418	392	365	338	311	284	257	230	203	176	149
2,000	2,020	424	397	370	343	316	289	263	236	209	182	155
2,020	2,040	431	403	376	349	322	295	268	241	214	187	160
2,040	2,060	437	408	381	354	328	301	274	247	220	193	166
2,060	2,080	443	414	387	360	333	306	279	252	225	199	172
2,080	2,100	449	420	393	366	339	312	285	258	231	204	177

\$2,100 and over

Use Table 2(a) for a **SINGLE person** on page 16. Also see the instructions on page 12.

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid in 1995)

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	\$250	0	0	0	0	0	0	0	0	0	0	0
250	260	1	0	0	0	0	0	0	0	0	0	0
260	270	3	0	0	0	0	0	0	0	0	0	0
270	280	4	0	0	0	0	0	0	0	0	0	0
280	290	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	310	9	0	0	0	0	0	0	0	0	0	0
310	320	10	0	0	0	0	0	0	0	0	0	0
320	330	12	0	0	0	0	0	0	0	0	0	0
330	340	13	0	0	0	0	0	0	0	0	0	0
340	350	15	0	0	0	0	0	0	0	0	0	0
350	360	16	2	0	0	0	0	0	0	0	0	0
360	370	18	3	0	0	0	0	0	0	0	0	0
370	380	19	5	0	0	0	0	0	0	0	0	0
380	390	21	6	0	0	0	0	0	0	0	0	0
390	400	22	8	0	0	0	0	0	0	0	0	0
400	410	24	9	0	0	0	0	0	0	0	0	0
410	420	25	11	0	0	0	0	0	0	0	0	0
420	430	27	12	0	0	0	0	0	0	0	0	0
430	440	28	14	0	0	0	0	0	0	0	0	0
440	450	30	15	1	0	0	0	0	0	0	0	0
450	460	31	17	2	0	0	0	0	0	0	0	0
460	470	33	18	4	0	0	0	0	0	0	0	0
470	480	34	20	5	0	0	0	0	0	0	0	0
480	490	36	21	7	0	0	0	0	0	0	0	0
490	500	37	23	8	0	0	0	0	0	0	0	0
500	520	40	25	11	0	0	0	0	0	0	0	0
520	540	43	28	14	0	0	0	0	0	0	0	0
540	560	46	31	17	2	0	0	0	0	0	0	0
560	580	49	34	20	5	0	0	0	0	0	0	0
580	600	52	37	23	8	0	0	0	0	0	0	0
600	620	55	40	26	11	0	0	0	0	0	0	0
620	640	58	43	29	14	0	0	0	0	0	0	0
640	660	61	46	32	17	3	0	0	0	0	0	0
660	680	64	49	35	20	6	0	0	0	0	0	0
680	700	67	52	38	23	9	0	0	0	0	0	0
700	720	70	55	41	26	12	0	0	0	0	0	0
720	740	73	58	44	29	15	0	0	0	0	0	0
740	760	76	61	47	32	18	3	0	0	0	0	0
760	780	79	64	50	35	21	6	0	0	0	0	0
780	800	82	67	53	38	24	9	0	0	0	0	0
800	820	85	70	56	41	27	12	0	0	0	0	0
820	840	88	73	59	44	30	15	1	0	0	0	0
840	860	91	76	62	47	33	18	4	0	0	0	0
860	880	94	79	65	50	36	21	7	0	0	0	0
880	900	97	82	68	53	39	24	10	0	0	0	0
900	920	100	85	71	56	42	27	13	0	0	0	0
920	940	103	88	74	59	45	30	16	2	0	0	0
940	960	106	91	77	62	48	33	19	5	0	0	0
960	980	109	94	80	65	51	36	22	8	0	0	0
980	1,000	112	97	83	68	54	39	25	11	0	0	0
1,000	1,020	115	100	86	71	57	42	28	14	0	0	0
1,020	1,040	118	103	89	74	60	45	31	17	2	0	0
1,040	1,060	121	106	92	77	63	48	34	20	5	0	0
1,060	1,080	124	109	95	80	66	51	37	23	8	0	0
1,080	1,100	127	112	98	83	69	54	40	26	11	0	0
1,100	1,120	130	115	101	86	72	57	43	29	14	0	0
1,120	1,140	133	118	104	89	75	60	46	32	17	3	0
1,140	1,160	136	121	107	92	78	63	49	35	20	6	0
1,160	1,180	139	124	110	95	81	66	52	38	23	9	0
1,180	1,200	142	127	113	98	84	69	55	41	26	12	0
1,200	1,220	145	130	116	101	87	72	58	44	29	15	0
1,220	1,240	148	133	119	104	90	75	61	47	32	18	3
1,240	1,260	151	136	122	107	93	78	64	50	35	21	6
1,260	1,280	154	139	125	110	96	81	67	53	38	24	9
1,280	1,300	157	142	128	113	99	84	70	56	41	27	12
1,300	1,320	160	145	131	116	102	87	73	59	44	30	15
1,320	1,340	163	148	134	119	105	90	76	62	47	33	18
1,340	1,360	166	151	137	122	108	93	79	65	50	36	21
1,360	1,380	169	154	140	125	111	96	82	68	53	39	24

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid in 1995)

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—										
\$1,380	\$1,400	172	157	143	128	114	99	85	71	56	42	27
1,400	1,420	175	160	146	131	117	102	88	74	59	45	30
1,420	1,440	178	163	149	134	120	105	91	77	62	48	33
1,440	1,460	181	166	152	137	123	108	94	80	65	51	36
1,460	1,480	184	169	155	140	126	111	97	83	68	54	39
1,480	1,500	187	172	158	143	129	114	100	86	71	57	42
1,500	1,520	190	175	161	146	132	117	103	89	74	60	45
1,520	1,540	193	178	164	149	135	120	106	92	77	63	48
1,540	1,560	196	181	167	152	138	123	109	95	80	66	51
1,560	1,580	199	184	170	155	141	126	112	98	83	69	54
1,580	1,600	202	187	173	158	144	129	115	101	86	72	57
1,600	1,620	205	190	176	161	147	132	118	104	89	75	60
1,620	1,640	208	193	179	164	150	135	121	107	92	78	63
1,640	1,660	211	196	182	167	153	138	124	110	95	81	66
1,660	1,680	215	199	185	170	156	141	127	113	98	84	69
1,680	1,700	221	202	188	173	159	144	130	116	101	87	72
1,700	1,720	227	205	191	176	162	147	133	119	104	90	75
1,720	1,740	232	208	194	179	165	150	136	122	107	93	78
1,740	1,760	238	211	197	182	168	153	139	125	110	96	81
1,760	1,780	243	217	200	185	171	156	142	128	113	99	84
1,780	1,800	249	222	203	188	174	159	145	131	116	102	87
1,800	1,820	255	228	206	191	177	162	148	134	119	105	90
1,820	1,840	260	233	209	194	180	165	151	137	122	108	93
1,840	1,860	266	239	212	197	183	168	154	140	125	111	96
1,860	1,880	271	245	218	200	186	171	157	143	128	114	99
1,880	1,900	277	250	223	203	189	174	160	146	131	117	102
1,900	1,920	283	256	229	206	192	177	163	149	134	120	105
1,920	1,940	288	261	234	209	195	180	166	152	137	123	108
1,940	1,960	294	267	240	213	198	183	169	155	140	126	111
1,960	1,980	299	273	246	219	201	186	172	158	143	129	114
1,980	2,000	305	278	251	224	204	189	175	161	146	132	117
2,000	2,020	311	284	257	230	207	192	178	164	149	135	120
2,020	2,040	316	289	262	235	210	195	181	167	152	138	123
2,040	2,060	322	295	268	241	214	198	184	170	155	141	126
2,060	2,080	327	301	274	247	220	201	187	173	158	144	129
2,080	2,100	333	306	279	252	225	204	190	176	161	147	132
2,100	2,120	339	312	285	258	231	207	193	179	164	150	135
2,120	2,140	344	317	290	263	237	210	196	182	167	153	138
2,140	2,160	350	323	296	269	242	215	199	185	170	156	141
2,160	2,180	355	329	302	275	248	221	202	188	173	159	144
2,180	2,200	361	334	307	280	253	226	205	191	176	162	147
2,200	2,220	367	340	313	286	259	232	208	194	179	165	150
2,220	2,240	372	345	318	291	265	238	211	197	182	168	153
2,240	2,260	378	351	324	297	270	243	216	200	185	171	156
2,260	2,280	383	357	330	303	276	249	222	203	188	174	159
2,280	2,300	389	362	335	308	281	254	227	206	191	177	162
2,300	2,320	395	368	341	314	287	260	233	209	194	180	165
2,320	2,340	400	373	346	319	293	266	239	212	197	183	168
2,340	2,360	406	379	352	325	298	271	244	217	200	186	171
2,360	2,380	411	385	358	331	304	277	250	223	203	189	174
2,380	2,400	417	390	363	336	309	282	255	229	206	192	177
2,400	2,420	423	396	369	342	315	288	261	234	209	195	180
2,420	2,440	428	401	374	347	321	294	267	240	213	198	183
2,440	2,460	434	407	380	353	326	299	272	245	218	201	186
2,460	2,480	439	413	386	359	332	305	278	251	224	204	189
2,480	2,500	445	418	391	364	337	310	283	257	230	207	192
2,500	2,520	451	424	397	370	343	316	289	262	235	210	195
2,520	2,540	456	429	402	375	349	322	295	268	241	214	198
2,540	2,560	462	435	408	381	354	327	300	273	246	220	201
2,560	2,580	467	441	414	387	360	333	306	279	252	225	204
2,580	2,600	473	446	419	392	365	338	311	285	258	231	207
2,600	2,620	479	452	425	398	371	344	317	290	263	236	210
2,620	2,640	484	457	430	403	377	350	323	296	269	242	215
2,640	2,660	490	463	436	409	382	355	328	301	274	248	221
2,660	2,680	495	469	442	415	388	361	334	307	280	253	226

\$2,680 and over

Use Table 2(b) for a **MARRIED** person on page 16. Also see the instructions on page 12.

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 1995)

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	\$110	0	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	1	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	4	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	5	0	0	0	0	0	0	0	0	0	0
145	150	6	0	0	0	0	0	0	0	0	0	0
150	155	7	0	0	0	0	0	0	0	0	0	0
155	160	7	0	0	0	0	0	0	0	0	0	0
160	165	8	0	0	0	0	0	0	0	0	0	0
165	170	9	0	0	0	0	0	0	0	0	0	0
170	175	10	0	0	0	0	0	0	0	0	0	0
175	180	10	0	0	0	0	0	0	0	0	0	0
180	185	11	0	0	0	0	0	0	0	0	0	0
185	190	12	0	0	0	0	0	0	0	0	0	0
190	195	13	0	0	0	0	0	0	0	0	0	0
195	200	13	0	0	0	0	0	0	0	0	0	0
200	205	14	0	0	0	0	0	0	0	0	0	0
205	210	15	0	0	0	0	0	0	0	0	0	0
210	215	16	0	0	0	0	0	0	0	0	0	0
215	220	16	1	0	0	0	0	0	0	0	0	0
220	225	17	2	0	0	0	0	0	0	0	0	0
225	230	18	2	0	0	0	0	0	0	0	0	0
230	235	19	3	0	0	0	0	0	0	0	0	0
235	240	19	4	0	0	0	0	0	0	0	0	0
240	245	20	5	0	0	0	0	0	0	0	0	0
245	250	21	5	0	0	0	0	0	0	0	0	0
250	260	22	6	0	0	0	0	0	0	0	0	0
260	270	24	8	0	0	0	0	0	0	0	0	0
270	280	25	9	0	0	0	0	0	0	0	0	0
280	290	27	11	0	0	0	0	0	0	0	0	0
290	300	28	12	0	0	0	0	0	0	0	0	0
300	310	30	14	0	0	0	0	0	0	0	0	0
310	320	31	15	0	0	0	0	0	0	0	0	0
320	330	33	17	1	0	0	0	0	0	0	0	0
330	340	34	18	3	0	0	0	0	0	0	0	0
340	350	36	20	4	0	0	0	0	0	0	0	0
350	360	37	21	6	0	0	0	0	0	0	0	0
360	370	39	23	7	0	0	0	0	0	0	0	0
370	380	40	24	9	0	0	0	0	0	0	0	0
380	390	42	26	10	0	0	0	0	0	0	0	0
390	400	43	27	12	0	0	0	0	0	0	0	0
400	410	45	29	13	0	0	0	0	0	0	0	0
410	420	46	30	15	0	0	0	0	0	0	0	0
420	430	48	32	16	1	0	0	0	0	0	0	0
430	440	49	33	18	2	0	0	0	0	0	0	0
440	450	51	35	19	4	0	0	0	0	0	0	0
450	460	52	36	21	5	0	0	0	0	0	0	0
460	470	54	38	22	7	0	0	0	0	0	0	0
470	480	55	39	24	8	0	0	0	0	0	0	0
480	490	57	41	25	10	0	0	0	0	0	0	0
490	500	58	42	27	11	0	0	0	0	0	0	0
500	520	60	45	29	13	0	0	0	0	0	0	0
520	540	63	48	32	16	1	0	0	0	0	0	0
540	560	66	51	35	19	4	0	0	0	0	0	0
560	580	69	54	38	22	7	0	0	0	0	0	0
580	600	72	57	41	25	10	0	0	0	0	0	0
600	620	75	60	44	28	13	0	0	0	0	0	0
620	640	78	63	47	31	16	0	0	0	0	0	0
640	660	81	66	50	34	19	3	0	0	0	0	0
660	680	84	69	53	37	22	6	0	0	0	0	0
680	700	87	72	56	40	25	9	0	0	0	0	0
700	720	90	75	59	43	28	12	0	0	0	0	0
720	740	93	78	62	46	31	15	0	0	0	0	0
740	760	96	81	65	49	34	18	3	0	0	0	0
760	780	99	84	68	52	37	21	6	0	0	0	0
780	800	102	87	71	55	40	24	9	0	0	0	0
800	820	105	90	74	58	43	27	12	0	0	0	0

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 1995)

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—										
\$820	\$840	108	93	77	61	46	30	15	0	0	0	0
840	860	111	96	80	64	49	33	18	2	0	0	0
860	880	114	99	83	67	52	36	21	5	0	0	0
880	900	117	102	86	70	55	39	24	8	0	0	0
900	920	120	105	89	73	58	42	27	11	0	0	0
920	940	123	108	92	76	61	45	30	14	0	0	0
940	960	126	111	95	79	64	48	33	17	1	0	0
960	980	129	114	98	82	67	51	36	20	4	0	0
980	1,000	132	117	101	85	70	54	39	23	7	0	0
1,000	1,020	135	120	104	88	73	57	42	26	10	0	0
1,020	1,040	138	123	107	91	76	60	45	29	13	0	0
1,040	1,060	144	126	110	94	79	63	48	32	16	1	0
1,060	1,080	149	129	113	97	82	66	51	35	19	4	0
1,080	1,100	155	132	116	100	85	69	54	38	22	7	0
1,100	1,120	160	135	119	103	88	72	57	41	25	10	0
1,120	1,140	166	138	122	106	91	75	60	44	28	13	0
1,140	1,160	172	143	125	109	94	78	63	47	31	16	0
1,160	1,180	177	148	128	112	97	81	66	50	34	19	3
1,180	1,200	183	154	131	115	100	84	69	53	37	22	6
1,200	1,220	188	159	134	118	103	87	72	56	40	25	9
1,220	1,240	194	165	137	121	106	90	75	59	43	28	12
1,240	1,260	200	171	141	124	109	93	78	62	46	31	15
1,260	1,280	205	176	147	127	112	96	81	65	49	34	18
1,280	1,300	211	182	153	130	115	99	84	68	52	37	21
1,300	1,320	216	187	158	133	118	102	87	71	55	40	24
1,320	1,340	222	193	164	136	121	105	90	74	58	43	27
1,340	1,360	228	199	169	140	124	108	93	77	61	46	30
1,360	1,380	233	204	175	146	127	111	96	80	64	49	33
1,380	1,400	239	210	181	151	130	114	99	83	67	52	36
1,400	1,420	244	215	186	157	133	117	102	86	70	55	39
1,420	1,440	250	221	192	163	136	120	105	89	73	58	42
1,440	1,460	256	227	197	168	139	123	108	92	76	61	45
1,460	1,480	261	232	203	174	145	126	111	95	79	64	48
1,480	1,500	267	238	209	179	150	129	114	98	82	67	51
1,500	1,520	272	243	214	185	156	132	117	101	85	70	54
1,520	1,540	278	249	220	191	161	135	120	104	88	73	57
1,540	1,560	284	255	225	196	167	138	123	107	91	76	60
1,560	1,580	289	260	231	202	173	143	126	110	94	79	63
1,580	1,600	295	266	237	207	178	149	129	113	97	82	66
1,600	1,620	300	271	242	213	184	155	132	116	100	85	69
1,620	1,640	306	277	248	219	189	160	135	119	103	88	72
1,640	1,660	312	283	253	224	195	166	138	122	106	91	75
1,660	1,680	317	288	259	230	201	171	142	125	109	94	78
1,680	1,700	323	294	265	235	206	177	148	128	112	97	81
1,700	1,720	328	299	270	241	212	183	153	131	115	100	84
1,720	1,740	334	305	276	247	217	188	159	134	118	103	87
1,740	1,760	340	311	281	252	223	194	165	137	121	106	90
1,760	1,780	345	316	287	258	229	199	170	141	124	109	93
1,780	1,800	351	322	293	263	234	205	176	147	127	112	96
1,800	1,820	356	327	298	269	240	211	181	152	130	115	99
1,820	1,840	362	333	304	275	245	216	187	158	133	118	102
1,840	1,860	368	339	309	280	251	222	193	164	136	121	105
1,860	1,880	373	344	315	286	257	227	198	169	140	124	108
1,880	1,900	379	350	321	291	262	233	204	175	146	127	111
1,900	1,920	384	355	326	297	268	239	209	180	151	130	114
1,920	1,940	390	361	332	303	273	244	215	186	157	133	117
1,940	1,960	396	367	337	308	279	250	221	192	162	136	120
1,960	1,980	401	372	343	314	285	255	226	197	168	139	123
1,980	2,000	407	378	349	319	290	261	232	203	174	144	126
2,000	2,020	412	383	354	325	296	267	237	208	179	150	129
2,020	2,040	418	389	360	331	301	272	243	214	185	156	132
2,040	2,060	424	395	365	336	307	278	249	220	190	161	135
2,060	2,080	429	400	371	342	313	283	254	225	196	167	138
2,080	2,100	435	406	377	347	318	289	260	231	202	172	143
2,100	2,120	440	411	382	353	324	295	265	236	207	178	149

\$2,120 and over

Use Table 3(a) for a **SINGLE person** on page 16. Also see the instructions on page 12.

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 1995)

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	\$270	0	0	0	0	0	0	0	0	0	0	0
270	280	1	0	0	0	0	0	0	0	0	0	0
280	290	3	0	0	0	0	0	0	0	0	0	0
290	300	4	0	0	0	0	0	0	0	0	0	0
300	310	6	0	0	0	0	0	0	0	0	0	0
310	320	7	0	0	0	0	0	0	0	0	0	0
320	330	9	0	0	0	0	0	0	0	0	0	0
330	340	10	0	0	0	0	0	0	0	0	0	0
340	350	12	0	0	0	0	0	0	0	0	0	0
350	360	13	0	0	0	0	0	0	0	0	0	0
360	370	15	0	0	0	0	0	0	0	0	0	0
370	380	16	1	0	0	0	0	0	0	0	0	0
380	390	18	2	0	0	0	0	0	0	0	0	0
390	400	19	4	0	0	0	0	0	0	0	0	0
400	410	21	5	0	0	0	0	0	0	0	0	0
410	420	22	7	0	0	0	0	0	0	0	0	0
420	430	24	8	0	0	0	0	0	0	0	0	0
430	440	25	10	0	0	0	0	0	0	0	0	0
440	450	27	11	0	0	0	0	0	0	0	0	0
450	460	28	13	0	0	0	0	0	0	0	0	0
460	470	30	14	0	0	0	0	0	0	0	0	0
470	480	31	16	0	0	0	0	0	0	0	0	0
480	490	33	17	2	0	0	0	0	0	0	0	0
490	500	34	19	3	0	0	0	0	0	0	0	0
500	520	37	21	5	0	0	0	0	0	0	0	0
520	540	40	24	8	0	0	0	0	0	0	0	0
540	560	43	27	11	0	0	0	0	0	0	0	0
560	580	46	30	14	0	0	0	0	0	0	0	0
580	600	49	33	17	2	0	0	0	0	0	0	0
600	620	52	36	20	5	0	0	0	0	0	0	0
620	640	55	39	23	8	0	0	0	0	0	0	0
640	660	58	42	26	11	0	0	0	0	0	0	0
660	680	61	45	29	14	0	0	0	0	0	0	0
680	700	64	48	32	17	1	0	0	0	0	0	0
700	720	67	51	35	20	4	0	0	0	0	0	0
720	740	70	54	38	23	7	0	0	0	0	0	0
740	760	73	57	41	26	10	0	0	0	0	0	0
760	780	76	60	44	29	13	0	0	0	0	0	0
780	800	79	63	47	32	16	0	0	0	0	0	0
800	820	82	66	50	35	19	3	0	0	0	0	0
820	840	85	69	53	38	22	6	0	0	0	0	0
840	860	88	72	56	41	25	9	0	0	0	0	0
860	880	91	75	59	44	28	12	0	0	0	0	0
880	900	94	78	62	47	31	15	0	0	0	0	0
900	920	97	81	65	50	34	18	3	0	0	0	0
920	940	100	84	68	53	37	21	6	0	0	0	0
940	960	103	87	71	56	40	24	9	0	0	0	0
960	980	106	90	74	59	43	27	12	0	0	0	0
980	1,000	109	93	77	62	46	30	15	0	0	0	0
1,000	1,020	112	96	80	65	49	33	18	2	0	0	0
1,020	1,040	115	99	83	68	52	36	21	5	0	0	0
1,040	1,060	118	102	86	71	55	39	24	8	0	0	0
1,060	1,080	121	105	89	74	58	42	27	11	0	0	0
1,080	1,100	124	108	92	77	61	45	30	14	0	0	0
1,100	1,120	127	111	95	80	64	48	33	17	2	0	0
1,120	1,140	130	114	98	83	67	51	36	20	5	0	0
1,140	1,160	133	117	101	86	70	54	39	23	8	0	0
1,160	1,180	136	120	104	89	73	57	42	26	11	0	0
1,180	1,200	139	123	107	92	76	60	45	29	14	0	0
1,200	1,220	142	126	110	95	79	63	48	32	17	1	0
1,220	1,240	145	129	113	98	82	66	51	35	20	4	0
1,240	1,260	148	132	116	101	85	69	54	38	23	7	0
1,260	1,280	151	135	119	104	88	72	57	41	26	10	0
1,280	1,300	154	138	122	107	91	75	60	44	29	13	0
1,300	1,320	157	141	125	110	94	78	63	47	32	16	0
1,320	1,340	160	144	128	113	97	81	66	50	35	19	3
1,340	1,360	163	147	131	116	100	84	69	53	38	22	6
1,360	1,380	166	150	134	119	103	87	72	56	41	25	9
1,380	1,400	169	153	137	122	106	90	75	59	44	28	12
1,400	1,420	172	156	140	125	109	93	78	62	47	31	15

MARRIED Persons—SEMIMONTHLY Payroll Period (For Wages Paid in 1995)

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—										
\$1,420	\$1,440	175	159	143	128	112	96	81	65	50	34	18
1,440	1,460	178	162	146	131	115	99	84	68	53	37	21
1,460	1,480	181	165	149	134	118	102	87	71	56	40	24
1,480	1,500	184	168	152	137	121	105	90	74	59	43	27
1,500	1,520	187	171	155	140	124	108	93	77	62	46	30
1,520	1,540	190	174	158	143	127	111	96	80	65	49	33
1,540	1,560	193	177	161	146	130	114	99	83	68	52	36
1,560	1,580	196	180	164	149	133	117	102	86	71	55	39
1,580	1,600	199	183	167	152	136	120	105	89	74	58	42
1,600	1,620	202	186	170	155	139	123	108	92	77	61	45
1,620	1,640	205	189	173	158	142	126	111	95	80	64	48
1,640	1,660	208	192	176	161	145	129	114	98	83	67	51
1,660	1,680	211	195	179	164	148	132	117	101	86	70	54
1,680	1,700	214	198	182	167	151	135	120	104	89	73	57
1,700	1,720	217	201	185	170	154	138	123	107	92	76	60
1,720	1,740	220	204	188	173	157	141	126	110	95	79	63
1,740	1,760	223	207	191	176	160	144	129	113	98	82	66
1,760	1,780	226	210	194	179	163	147	132	116	101	85	69
1,780	1,800	229	213	197	182	166	150	135	119	104	88	72
1,800	1,820	234	216	200	185	169	153	138	122	107	91	75
1,820	1,840	239	219	203	188	172	156	141	125	110	94	78
1,840	1,860	245	222	206	191	175	159	144	128	113	97	81
1,860	1,880	250	225	209	194	178	162	147	131	116	100	84
1,880	1,900	256	228	212	197	181	165	150	134	119	103	87
1,900	1,920	262	232	215	200	184	168	153	137	122	106	90
1,920	1,940	267	238	218	203	187	171	156	140	125	109	93
1,940	1,960	273	244	221	206	190	174	159	143	128	112	96
1,960	1,980	278	249	224	209	193	177	162	146	131	115	99
1,980	2,000	284	255	227	212	196	180	165	149	134	118	102
2,000	2,020	290	260	231	215	199	183	168	152	137	121	105
2,020	2,040	295	266	237	218	202	186	171	155	140	124	108
2,040	2,060	301	272	242	221	205	189	174	158	143	127	111
2,060	2,080	306	277	248	224	208	192	177	161	146	130	114
2,080	2,100	312	283	254	227	211	195	180	164	149	133	117
2,100	2,120	318	288	259	230	214	198	183	167	152	136	120
2,120	2,140	323	294	265	236	217	201	186	170	155	139	123
2,140	2,160	329	300	270	241	220	204	189	173	158	142	126
2,160	2,180	334	305	276	247	223	207	192	176	161	145	129
2,180	2,200	340	311	282	253	226	210	195	179	164	148	132
2,200	2,220	346	316	287	258	229	213	198	182	167	151	135
2,220	2,240	351	322	293	264	235	216	201	185	170	154	138
2,240	2,260	357	328	298	269	240	219	204	188	173	157	141
2,260	2,280	362	333	304	275	246	222	207	191	176	160	144
2,280	2,300	368	339	310	281	251	225	210	194	179	163	147
2,300	2,320	374	344	315	286	257	228	213	197	182	166	150
2,320	2,340	379	350	321	292	263	233	216	200	185	169	153
2,340	2,360	385	356	326	297	268	239	219	203	188	172	156
2,360	2,380	390	361	332	303	274	245	222	206	191	175	159
2,380	2,400	396	367	338	309	279	250	225	209	194	178	162
2,400	2,420	402	372	343	314	285	256	228	212	197	181	165
2,420	2,440	407	378	349	320	291	261	232	215	200	184	168
2,440	2,460	413	384	354	325	296	267	238	218	203	187	171
2,460	2,480	418	389	360	331	302	273	243	221	206	190	174
2,480	2,500	424	395	366	337	307	278	249	224	209	193	177
2,500	2,520	430	400	371	342	313	284	255	227	212	196	180
2,520	2,540	435	406	377	348	319	289	260	231	215	199	183
2,540	2,560	441	412	382	353	324	295	266	237	218	202	186
2,560	2,580	446	417	388	359	330	301	271	242	221	205	189
2,580	2,600	452	423	394	365	335	306	277	248	224	208	192
2,600	2,620	458	428	399	370	341	312	283	253	227	211	195
2,620	2,640	463	434	405	376	347	317	288	259	230	214	198
2,640	2,660	469	440	410	381	352	323	294	265	235	217	201
2,660	2,680	474	445	416	387	358	329	299	270	241	220	204
2,680	2,700	480	451	422	393	363	334	305	276	247	223	207
2,700	2,720	486	456	427	398	369	340	311	281	252	226	210

\$2,720 and over

Use Table 3(b) for a **MARRIED** person on page 16. Also see the instructions on page 12.

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid in 1995)

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	\$220	0	0	0	0	0	0	0	0	0	0	0
220	230	1	0	0	0	0	0	0	0	0	0	0
230	240	3	0	0	0	0	0	0	0	0	0	0
240	250	4	0	0	0	0	0	0	0	0	0	0
250	260	6	0	0	0	0	0	0	0	0	0	0
260	270	7	0	0	0	0	0	0	0	0	0	0
270	280	9	0	0	0	0	0	0	0	0	0	0
280	290	10	0	0	0	0	0	0	0	0	0	0
290	300	12	0	0	0	0	0	0	0	0	0	0
300	320	14	0	0	0	0	0	0	0	0	0	0
320	340	17	0	0	0	0	0	0	0	0	0	0
340	360	20	0	0	0	0	0	0	0	0	0	0
360	380	23	0	0	0	0	0	0	0	0	0	0
380	400	26	0	0	0	0	0	0	0	0	0	0
400	420	29	0	0	0	0	0	0	0	0	0	0
420	440	32	1	0	0	0	0	0	0	0	0	0
440	460	35	4	0	0	0	0	0	0	0	0	0
460	480	38	7	0	0	0	0	0	0	0	0	0
480	500	41	10	0	0	0	0	0	0	0	0	0
500	520	44	13	0	0	0	0	0	0	0	0	0
520	540	47	16	0	0	0	0	0	0	0	0	0
540	560	50	19	0	0	0	0	0	0	0	0	0
560	580	53	22	0	0	0	0	0	0	0	0	0
580	600	56	25	0	0	0	0	0	0	0	0	0
600	640	61	29	0	0	0	0	0	0	0	0	0
640	680	67	35	4	0	0	0	0	0	0	0	0
680	720	73	41	10	0	0	0	0	0	0	0	0
720	760	79	47	16	0	0	0	0	0	0	0	0
760	800	85	53	22	0	0	0	0	0	0	0	0
800	840	91	59	28	0	0	0	0	0	0	0	0
840	880	97	65	34	3	0	0	0	0	0	0	0
880	920	103	71	40	9	0	0	0	0	0	0	0
920	960	109	77	46	15	0	0	0	0	0	0	0
960	1,000	115	83	52	21	0	0	0	0	0	0	0
1,000	1,040	121	89	58	27	0	0	0	0	0	0	0
1,040	1,080	127	95	64	33	2	0	0	0	0	0	0
1,080	1,120	133	101	70	39	8	0	0	0	0	0	0
1,120	1,160	139	107	76	45	14	0	0	0	0	0	0
1,160	1,200	145	113	82	51	20	0	0	0	0	0	0
1,200	1,240	151	119	88	57	26	0	0	0	0	0	0
1,240	1,280	157	125	94	63	32	0	0	0	0	0	0
1,280	1,320	163	131	100	69	38	6	0	0	0	0	0
1,320	1,360	169	137	106	75	44	12	0	0	0	0	0
1,360	1,400	175	143	112	81	50	18	0	0	0	0	0
1,400	1,440	181	149	118	87	56	24	0	0	0	0	0
1,440	1,480	187	155	124	93	62	30	0	0	0	0	0
1,480	1,520	193	161	130	99	68	36	5	0	0	0	0
1,520	1,560	199	167	136	105	74	42	11	0	0	0	0
1,560	1,600	205	173	142	111	80	48	17	0	0	0	0
1,600	1,640	211	179	148	117	86	54	23	0	0	0	0
1,640	1,680	217	185	154	123	92	60	29	0	0	0	0
1,680	1,720	223	191	160	129	98	66	35	4	0	0	0
1,720	1,760	229	197	166	135	104	72	41	10	0	0	0
1,760	1,800	235	203	172	141	110	78	47	16	0	0	0
1,800	1,840	241	209	178	147	116	84	53	22	0	0	0
1,840	1,880	247	215	184	153	122	90	59	28	0	0	0
1,880	1,920	253	221	190	159	128	96	65	34	3	0	0
1,920	1,960	259	227	196	165	134	102	71	40	9	0	0
1,960	2,000	265	233	202	171	140	108	77	46	15	0	0
2,000	2,040	271	239	208	177	146	114	83	52	21	0	0
2,040	2,080	277	245	214	183	152	120	89	58	27	0	0
2,080	2,120	287	251	220	189	158	126	95	64	33	1	0
2,120	2,160	299	257	226	195	164	132	101	70	39	7	0
2,160	2,200	310	263	232	201	170	138	107	76	45	13	0
2,200	2,240	321	269	238	207	176	144	113	82	51	19	0
2,240	2,280	332	275	244	213	182	150	119	88	57	25	0
2,280	2,320	343	285	250	219	188	156	125	94	63	31	0
2,320	2,360	355	296	256	225	194	162	131	100	69	37	6
2,360	2,400	366	307	262	231	200	168	137	106	75	43	12
2,400	2,440	377	319	268	237	206	174	143	112	81	49	18

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid in 1995)

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—										
\$2,440	\$2,480	388	330	274	243	212	180	149	118	87	55	24
2,480	2,520	399	341	283	249	218	186	155	124	93	61	30
2,520	2,560	411	352	294	255	224	192	161	130	99	67	36
2,560	2,600	422	363	305	261	230	198	167	136	105	73	42
2,600	2,640	433	375	316	267	236	204	173	142	111	79	48
2,640	2,680	444	386	328	273	242	210	179	148	117	85	54
2,680	2,720	455	397	339	280	248	216	185	154	123	91	60
2,720	2,760	467	408	350	292	254	222	191	160	129	97	66
2,760	2,800	478	419	361	303	260	228	197	166	135	103	72
2,800	2,840	489	431	372	314	266	234	203	172	141	109	78
2,840	2,880	500	442	384	325	272	240	209	178	147	115	84
2,880	2,920	511	453	395	336	278	246	215	184	153	121	90
2,920	2,960	523	464	406	348	289	252	221	190	159	127	96
2,960	3,000	534	475	417	359	300	258	227	196	165	133	102
3,000	3,040	545	487	428	370	312	264	233	202	171	139	108
3,040	3,080	556	498	440	381	323	270	239	208	177	145	114
3,080	3,120	567	509	451	392	334	276	245	214	183	151	120
3,120	3,160	579	520	462	404	345	287	251	220	189	157	126
3,160	3,200	590	531	473	415	356	298	257	226	195	163	132
3,200	3,240	601	543	484	426	368	309	263	232	201	169	138
3,240	3,280	612	554	496	437	379	321	269	238	207	175	144
3,280	3,320	623	565	507	448	390	332	275	244	213	181	150
3,320	3,360	635	576	518	460	401	343	285	250	219	187	156
3,360	3,400	646	587	529	471	412	354	296	256	225	193	162
3,400	3,440	657	599	540	482	424	365	307	262	231	199	168
3,440	3,480	668	610	552	493	435	377	318	268	237	205	174
3,480	3,520	679	621	563	504	446	388	329	274	243	211	180
3,520	3,560	691	632	574	516	457	399	341	282	249	217	186
3,560	3,600	702	643	585	527	468	410	352	293	255	223	192
3,600	3,640	713	655	596	538	480	421	363	305	261	229	198
3,640	3,680	724	666	608	549	491	433	374	316	267	235	204
3,680	3,720	735	677	619	560	502	444	385	327	273	241	210
3,720	3,760	747	688	630	572	513	455	397	338	280	247	216
3,760	3,800	758	699	641	583	524	466	408	349	291	253	222
3,800	3,840	769	711	652	594	536	477	419	361	302	259	228
3,840	3,880	780	722	664	605	547	489	430	372	314	265	234
3,880	3,920	791	733	675	616	558	500	441	383	325	271	240
3,920	3,960	803	744	686	628	569	511	453	394	336	278	246
3,960	4,000	814	755	697	639	580	522	464	405	347	289	252
4,000	4,040	825	767	708	650	592	533	475	417	358	300	258
4,040	4,080	836	778	720	661	603	545	486	428	370	311	264
4,080	4,120	847	789	731	672	614	556	497	439	381	322	270
4,120	4,160	859	800	742	684	625	567	509	450	392	334	276
4,160	4,200	870	811	753	695	636	578	520	461	403	345	286
4,200	4,240	881	823	764	706	648	589	531	473	414	356	298
4,240	4,280	892	834	776	717	659	601	542	484	426	367	309
4,280	4,320	903	845	787	728	670	612	553	495	437	378	320
4,320	4,360	915	856	798	740	681	623	565	506	448	390	331
4,360	4,400	927	867	809	751	692	634	576	517	459	401	342
4,400	4,440	940	879	820	762	704	645	587	529	470	412	354
4,440	4,480	952	890	832	773	715	657	598	540	482	423	365
4,480	4,520	965	901	843	784	726	668	609	551	493	434	376
4,520	4,560	977	912	854	796	737	679	621	562	504	446	387
4,560	4,600	989	925	865	807	748	690	632	573	515	457	398
4,600	4,640	1,002	937	876	818	760	701	643	585	526	468	410
4,640	4,680	1,014	950	888	829	771	713	654	596	538	479	421
4,680	4,720	1,027	962	899	840	782	724	665	607	549	490	432
4,720	4,760	1,039	974	910	852	793	735	677	618	560	502	443
4,760	4,800	1,051	987	922	863	804	746	688	629	571	513	454
4,800	4,840	1,064	999	935	874	816	757	699	641	582	524	466
4,840	4,880	1,076	1,012	947	885	827	769	710	652	594	535	477
4,880	4,920	1,089	1,024	959	896	838	780	721	663	605	546	488
4,920	4,960	1,101	1,036	972	908	849	791	733	674	616	558	499
4,960	5,000	1,113	1,049	984	920	860	802	744	685	627	569	510
5,000	5,040	1,126	1,061	997	932	872	813	755	697	638	580	522

\$5,040 and over

Use Table 4(a) for a **SINGLE person** on page 16. Also see the instructions on page 12.

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in 1995)

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	\$540	0	0	0	0	0	0	0	0	0	0	0
540	560	3	0	0	0	0	0	0	0	0	0	0
560	580	6	0	0	0	0	0	0	0	0	0	0
580	600	9	0	0	0	0	0	0	0	0	0	0
600	640	13	0	0	0	0	0	0	0	0	0	0
640	680	19	0	0	0	0	0	0	0	0	0	0
680	720	25	0	0	0	0	0	0	0	0	0	0
720	760	31	0	0	0	0	0	0	0	0	0	0
760	800	37	6	0	0	0	0	0	0	0	0	0
800	840	43	12	0	0	0	0	0	0	0	0	0
840	880	49	18	0	0	0	0	0	0	0	0	0
880	920	55	24	0	0	0	0	0	0	0	0	0
920	960	61	30	0	0	0	0	0	0	0	0	0
960	1,000	67	36	5	0	0	0	0	0	0	0	0
1,000	1,040	73	42	11	0	0	0	0	0	0	0	0
1,040	1,080	79	48	17	0	0	0	0	0	0	0	0
1,080	1,120	85	54	23	0	0	0	0	0	0	0	0
1,120	1,160	91	60	29	0	0	0	0	0	0	0	0
1,160	1,200	97	66	35	3	0	0	0	0	0	0	0
1,200	1,240	103	72	41	9	0	0	0	0	0	0	0
1,240	1,280	109	78	47	15	0	0	0	0	0	0	0
1,280	1,320	115	84	53	21	0	0	0	0	0	0	0
1,320	1,360	121	90	59	27	0	0	0	0	0	0	0
1,360	1,400	127	96	65	33	2	0	0	0	0	0	0
1,400	1,440	133	102	71	39	8	0	0	0	0	0	0
1,440	1,480	139	108	77	45	14	0	0	0	0	0	0
1,480	1,520	145	114	83	51	20	0	0	0	0	0	0
1,520	1,560	151	120	89	57	26	0	0	0	0	0	0
1,560	1,600	157	126	95	63	32	1	0	0	0	0	0
1,600	1,640	163	132	101	69	38	7	0	0	0	0	0
1,640	1,680	169	138	107	75	44	13	0	0	0	0	0
1,680	1,720	175	144	113	81	50	19	0	0	0	0	0
1,720	1,760	181	150	119	87	56	25	0	0	0	0	0
1,760	1,800	187	156	125	93	62	31	0	0	0	0	0
1,800	1,840	193	162	131	99	68	37	6	0	0	0	0
1,840	1,880	199	168	137	105	74	43	12	0	0	0	0
1,880	1,920	205	174	143	111	80	49	18	0	0	0	0
1,920	1,960	211	180	149	117	86	55	24	0	0	0	0
1,960	2,000	217	186	155	123	92	61	30	0	0	0	0
2,000	2,040	223	192	161	129	98	67	36	4	0	0	0
2,040	2,080	229	198	167	135	104	73	42	10	0	0	0
2,080	2,120	235	204	173	141	110	79	48	16	0	0	0
2,120	2,160	241	210	179	147	116	85	54	22	0	0	0
2,160	2,200	247	216	185	153	122	91	60	28	0	0	0
2,200	2,240	253	222	191	159	128	97	66	34	3	0	0
2,240	2,280	259	228	197	165	134	103	72	40	9	0	0
2,280	2,320	265	234	203	171	140	109	78	46	15	0	0
2,320	2,360	271	240	209	177	146	115	84	52	21	0	0
2,360	2,400	277	246	215	183	152	121	90	58	27	0	0
2,400	2,440	283	252	221	189	158	127	96	64	33	2	0
2,440	2,480	289	258	227	195	164	133	102	70	39	8	0
2,480	2,520	295	264	233	201	170	139	108	76	45	14	0
2,520	2,560	301	270	239	207	176	145	114	82	51	20	0
2,560	2,600	307	276	245	213	182	151	120	88	57	26	0
2,600	2,640	313	282	251	219	188	157	126	94	63	32	1
2,640	2,680	319	288	257	225	194	163	132	100	69	38	7
2,680	2,720	325	294	263	231	200	169	138	106	75	44	13
2,720	2,760	331	300	269	237	206	175	144	112	81	50	19
2,760	2,800	337	306	275	243	212	181	150	118	87	56	25
2,800	2,840	343	312	281	249	218	187	156	124	93	62	31
2,840	2,880	349	318	287	255	224	193	162	130	99	68	37
2,880	2,920	355	324	293	261	230	199	168	136	105	74	43
2,920	2,960	361	330	299	267	236	205	174	142	111	80	49
2,960	3,000	367	336	305	273	242	211	180	148	117	86	55
3,000	3,040	373	342	311	279	248	217	186	154	123	92	61
3,040	3,080	379	348	317	285	254	223	192	160	129	98	67
3,080	3,120	385	354	323	291	260	229	198	166	135	104	73
3,120	3,160	391	360	329	297	266	235	204	172	141	110	79
3,160	3,200	397	366	335	303	272	241	210	178	147	116	85
3,200	3,240	403	372	341	309	278	247	216	184	153	122	91

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in 1995)

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—										
\$3,240	\$3,280	409	378	347	315	284	253	222	190	159	128	97
3,280	3,320	415	384	353	321	290	259	228	196	165	134	103
3,320	3,360	421	390	359	327	296	265	234	202	171	140	109
3,360	3,400	427	396	365	333	302	271	240	208	177	146	115
3,400	3,440	433	402	371	339	308	277	246	214	183	152	121
3,440	3,480	439	408	377	345	314	283	252	220	189	158	127
3,480	3,520	445	414	383	351	320	289	258	226	195	164	133
3,520	3,560	451	420	389	357	326	295	264	232	201	170	139
3,560	3,600	457	426	395	363	332	301	270	238	207	176	145
3,600	3,640	467	432	401	369	338	307	276	244	213	182	151
3,640	3,680	478	438	407	375	344	313	282	250	219	188	157
3,680	3,720	490	444	413	381	350	319	288	256	225	194	163
3,720	3,760	501	450	419	387	356	325	294	262	231	200	169
3,760	3,800	512	456	425	393	362	331	300	268	237	206	175
3,800	3,840	523	465	431	399	368	337	306	274	243	212	181
3,840	3,880	534	476	437	405	374	343	312	280	249	218	187
3,880	3,920	546	487	443	411	380	349	318	286	255	224	193
3,920	3,960	557	498	449	417	386	355	324	292	261	230	199
3,960	4,000	568	510	455	423	392	361	330	298	267	236	205
4,000	4,040	579	521	463	429	398	367	336	304	273	242	211
4,040	4,080	590	532	474	435	404	373	342	310	279	248	217
4,080	4,120	602	543	485	441	410	379	348	316	285	254	223
4,120	4,160	613	554	496	447	416	385	354	322	291	260	229
4,160	4,200	624	566	507	453	422	391	360	328	297	266	235
4,200	4,240	635	577	519	460	428	397	366	334	303	272	241
4,240	4,280	646	588	530	471	434	403	372	340	309	278	247
4,280	4,320	658	599	541	483	440	409	378	346	315	284	253
4,320	4,360	669	610	552	494	446	415	384	352	321	290	259
4,360	4,400	680	622	563	505	452	421	390	358	327	296	265
4,400	4,440	691	633	575	516	458	427	396	364	333	302	271
4,440	4,480	702	644	586	527	469	433	402	370	339	308	277
4,480	4,520	714	655	597	539	480	439	408	376	345	314	283
4,520	4,560	725	666	608	550	491	445	414	382	351	320	289
4,560	4,600	736	678	619	561	503	451	420	388	357	326	295
4,600	4,640	747	689	631	572	514	457	426	394	363	332	301
4,640	4,680	758	700	642	583	525	467	432	400	369	338	307
4,680	4,720	770	711	653	595	536	478	438	406	375	344	313
4,720	4,760	781	722	664	606	547	489	444	412	381	350	319
4,760	4,800	792	734	675	617	559	500	450	418	387	356	325
4,800	4,840	803	745	687	628	570	512	456	424	393	362	331
4,840	4,880	814	756	698	639	581	523	464	430	399	368	337
4,880	4,920	826	767	709	651	592	534	476	436	405	374	343
4,920	4,960	837	778	720	662	603	545	487	442	411	380	349
4,960	5,000	848	790	731	673	615	556	498	448	417	386	355
5,000	5,040	859	801	743	684	626	568	509	454	423	392	361
5,040	5,080	870	812	754	695	637	579	520	462	429	398	367
5,080	5,120	882	823	765	707	648	590	532	473	435	404	373
5,120	5,160	893	834	776	718	659	601	543	484	441	410	379
5,160	5,200	904	846	787	729	671	612	554	496	447	416	385
5,200	5,240	915	857	799	740	682	624	565	507	453	422	391
5,240	5,280	926	868	810	751	693	635	576	518	460	428	397
5,280	5,320	938	879	821	763	704	646	588	529	471	434	403
5,320	5,360	949	890	832	774	715	657	599	540	482	440	409
5,360	5,400	960	902	843	785	727	668	610	552	493	446	415
5,400	5,440	971	913	855	796	738	680	621	563	505	452	421
5,440	5,480	982	924	866	807	749	691	632	574	516	458	427
5,480	5,520	994	935	877	819	760	702	644	585	527	469	433
5,520	5,560	1,005	946	888	830	771	713	655	596	538	480	439
5,560	5,600	1,016	958	899	841	783	724	666	608	549	491	445
5,600	5,640	1,027	969	911	852	794	736	677	619	561	502	451
5,640	5,680	1,038	980	922	863	805	747	688	630	572	513	457
5,680	5,720	1,050	991	933	875	816	758	700	641	583	525	466
5,720	5,760	1,061	1,002	944	886	827	769	711	652	594	536	477
5,760	5,800	1,072	1,014	955	897	839	780	722	664	605	547	489
5,800	5,840	1,083	1,025	967	908	850	792	733	675	617	558	500

\$5,840 and over

Use Table 4(b) for a **MARRIED** person on page 16. Also see the instructions on page 12.

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 1995)

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	\$12	0	0	0	0	0	0	0	0	0	0	0
12	15	1	0	0	0	0	0	0	0	0	0	0
15	18	1	0	0	0	0	0	0	0	0	0	0
18	21	1	0	0	0	0	0	0	0	0	0	0
21	24	2	0	0	0	0	0	0	0	0	0	0
24	27	2	1	0	0	0	0	0	0	0	0	0
27	30	3	1	0	0	0	0	0	0	0	0	0
30	33	3	2	0	0	0	0	0	0	0	0	0
33	36	4	2	1	0	0	0	0	0	0	0	0
36	39	4	3	1	0	0	0	0	0	0	0	0
39	42	5	3	2	0	0	0	0	0	0	0	0
42	45	5	4	2	1	0	0	0	0	0	0	0
45	48	5	4	3	1	0	0	0	0	0	0	0
48	51	6	4	3	2	0	0	0	0	0	0	0
51	54	6	5	3	2	1	0	0	0	0	0	0
54	57	7	5	4	2	1	0	0	0	0	0	0
57	60	7	6	4	3	2	0	0	0	0	0	0
60	63	8	6	5	3	2	1	0	0	0	0	0
63	66	8	7	5	4	2	1	0	0	0	0	0
66	69	9	7	6	4	3	1	0	0	0	0	0
69	72	9	8	6	5	3	2	0	0	0	0	0
72	75	10	8	7	5	4	2	1	0	0	0	0
75	78	10	9	7	6	4	3	1	0	0	0	0
78	81	10	9	8	6	5	3	2	0	0	0	0
81	84	11	9	8	7	5	4	2	1	0	0	0
84	87	11	10	8	7	6	4	3	1	0	0	0
87	90	12	10	9	7	6	5	3	2	0	0	0
90	93	12	11	9	8	6	5	4	2	1	0	0
93	96	13	11	10	8	7	5	4	3	1	0	0
96	99	13	12	10	9	7	6	4	3	2	0	0
99	102	14	12	11	9	8	6	5	3	2	1	0
102	105	15	13	11	10	8	7	5	4	2	1	0
105	108	16	13	12	10	9	7	6	4	3	1	0
108	111	17	14	12	11	9	8	6	5	3	2	1
111	114	18	15	12	11	10	8	7	5	4	2	1
114	117	18	16	13	11	10	9	7	6	4	3	1
117	120	19	17	14	12	11	9	8	6	5	3	2
120	123	20	17	15	12	11	10	8	7	5	4	2
123	126	21	18	16	13	11	10	9	7	6	4	3
126	129	22	19	16	14	12	10	9	8	6	5	3
129	132	23	20	17	15	12	11	9	8	7	5	4
132	135	24	21	18	15	13	11	10	8	7	6	4
135	138	24	22	19	16	14	12	10	9	7	6	5
138	141	25	22	20	17	14	12	11	9	8	6	5
141	144	26	23	21	18	15	13	11	10	8	7	5
144	147	27	24	21	19	16	13	12	10	9	7	6
147	150	28	25	22	20	17	14	12	11	9	8	6
150	153	29	26	23	20	18	15	13	11	10	8	7
153	156	29	27	24	21	19	16	13	12	10	9	7
156	159	30	28	25	22	19	17	14	12	11	9	8
159	162	31	28	26	23	20	18	15	12	11	10	8
162	165	32	29	27	24	21	18	16	13	11	10	9
165	168	33	30	27	25	22	19	17	14	12	10	9
168	171	34	31	28	26	23	20	17	15	12	11	10
171	174	34	32	29	26	24	21	18	16	13	11	10
174	177	35	33	30	27	24	22	19	16	14	12	10
177	180	36	33	31	28	25	23	20	17	15	12	11
180	183	37	34	32	29	26	23	21	18	15	13	11
183	186	38	35	32	30	27	24	22	19	16	14	12
186	189	39	36	33	31	28	25	22	20	17	14	12
189	192	39	37	34	31	29	26	23	21	18	15	13
192	195	40	38	35	32	30	27	24	21	19	16	13
195	198	41	38	36	33	30	28	25	22	20	17	14
198	201	42	39	37	34	31	29	26	23	20	18	15
201	204	43	40	37	35	32	29	27	24	21	19	16
204	207	44	41	38	36	33	30	28	25	22	19	17
207	210	45	42	39	36	34	31	28	26	23	20	18
210	213	46	43	40	37	35	32	29	26	24	21	18
213	216	47	44	41	38	35	33	30	27	25	22	19
216	219	48	45	42	39	36	34	31	28	25	23	20

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1995)

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—										
\$219	\$222	48	46	43	40	37	34	32	29	26	24	21
222	225	49	46	43	41	38	35	33	30	27	24	22
225	228	50	47	44	41	39	36	33	31	28	25	23
228	231	51	48	45	42	40	37	34	32	29	26	23
231	234	52	49	46	43	40	38	35	32	30	27	24
234	237	53	50	47	44	41	39	36	33	31	28	25
237	240	54	51	48	45	42	39	37	34	31	29	26
240	243	55	52	49	46	43	40	38	35	32	30	27
243	246	56	53	50	47	44	41	38	36	33	30	28
246	249	57	54	51	48	45	42	39	37	34	31	29
249	252	58	55	52	49	46	43	40	37	35	32	29
252	255	59	56	53	50	47	44	41	38	36	33	30
255	258	60	57	54	51	48	45	42	39	36	34	31
258	261	61	58	55	52	49	46	43	40	37	35	32
261	264	62	59	56	53	50	47	44	41	38	35	33
264	267	62	59	56	53	51	48	45	42	39	36	34
267	270	63	60	57	54	51	48	45	43	40	37	34
270	273	64	61	58	55	52	49	46	43	41	38	35
273	276	65	62	59	56	53	50	47	44	41	39	36
276	279	66	63	60	57	54	51	48	45	42	40	37
279	282	67	64	61	58	55	52	49	46	43	40	38
282	285	68	65	62	59	56	53	50	47	44	41	39
285	288	69	66	63	60	57	54	51	48	45	42	39
288	291	70	67	64	61	58	55	52	49	46	43	40
291	294	71	68	65	62	59	56	53	50	47	44	41
294	297	72	69	66	63	60	57	54	51	48	45	42
297	300	73	70	67	64	61	58	55	52	49	46	43
300	303	74	71	68	65	62	59	56	53	50	47	44
303	306	75	72	69	66	63	60	57	54	51	48	45
306	309	75	72	69	67	64	61	58	55	52	49	46
309	312	76	73	70	67	64	61	59	56	53	50	47
312	315	77	74	71	68	65	62	59	56	53	50	48
315	318	78	75	72	69	66	63	60	57	54	51	48
318	321	79	76	73	70	67	64	61	58	55	52	49
321	324	80	77	74	71	68	65	62	59	56	53	50
324	327	81	78	75	72	69	66	63	60	57	54	51
327	330	82	79	76	73	70	67	64	61	58	55	52
330	333	83	80	77	74	71	68	65	62	59	56	53
333	336	84	81	78	75	72	69	66	63	60	57	54
336	339	85	82	79	76	73	70	67	64	61	58	55
339	341	86	83	80	77	74	71	68	65	62	59	56
341	343	86	83	80	77	74	71	68	65	62	59	56
343	345	87	84	81	78	75	72	69	66	63	60	57
345	347	87	84	81	78	75	72	70	67	64	61	58
347	349	88	85	82	79	76	73	70	67	64	61	58
349	351	89	86	83	80	77	74	71	68	65	62	59
351	353	89	86	83	80	77	74	71	68	65	62	59
353	355	90	87	84	81	78	75	72	69	66	63	60
355	357	90	88	85	82	79	76	73	70	67	64	61
357	359	91	88	85	82	79	76	73	70	67	64	61
359	361	92	89	86	83	80	77	74	71	68	65	62
361	363	92	89	86	83	80	77	74	71	69	66	63
363	365	93	90	87	84	81	78	75	72	69	66	63
365	367	94	91	88	85	82	79	76	73	70	67	64
367	369	94	91	88	85	82	79	76	73	70	67	64
369	371	95	92	89	86	83	80	77	74	71	68	65
371	373	95	92	89	87	84	81	78	75	72	69	66
373	375	96	93	90	87	84	81	78	75	72	69	66
375	377	97	94	91	88	85	82	79	76	73	70	67
377	379	97	94	91	88	85	82	79	76	73	70	68
379	381	98	95	92	89	86	83	80	77	74	71	68
381	383	99	96	93	90	87	84	81	78	75	72	69
383	385	99	96	93	90	87	84	81	78	75	72	69
385	387	100	97	94	91	88	85	82	79	76	73	70
387	389	100	97	94	91	88	86	83	80	77	74	71

\$389 and over

Use Table 8(a) for a **SINGLE person** on page 17. Also see the instructions on page 12.

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 1995)

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

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1995)

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—										
\$234	\$237	41	38	35	33	30	27	25	22	20	19	17
237	240	42	39	36	33	31	28	25	23	21	19	18
240	243	42	40	37	34	32	29	26	24	21	20	18
243	246	43	41	38	35	32	30	27	24	22	20	19
246	249	44	41	39	36	33	31	28	25	23	20	19
249	252	45	42	40	37	34	31	29	26	23	21	19
252	255	46	43	40	38	35	32	30	27	24	22	20
255	258	47	44	41	39	36	33	30	28	25	22	20
258	261	47	45	42	39	37	34	31	29	26	23	21
261	264	48	46	43	40	38	35	32	29	27	24	21
264	267	49	46	44	41	38	36	33	30	28	25	22
267	270	50	47	45	42	39	37	34	31	28	26	23
270	273	51	48	45	43	40	37	35	32	29	27	24
273	276	52	49	46	44	41	38	35	33	30	27	25
276	279	52	50	47	44	42	39	36	34	31	28	26
279	282	53	51	48	45	43	40	37	34	32	29	26
282	285	54	51	49	46	43	41	38	35	33	30	27
285	288	55	52	50	47	44	42	39	36	33	31	28
288	291	56	53	50	48	45	42	40	37	34	32	29
291	294	57	54	51	49	46	43	41	38	35	32	30
294	297	58	55	52	49	47	44	41	39	36	33	31
297	300	58	56	53	50	48	45	42	40	37	34	31
300	303	59	57	54	51	48	46	43	40	38	35	32
303	306	60	57	55	52	49	47	44	41	39	36	33
306	309	61	58	55	53	50	47	45	42	39	37	34
309	312	62	59	56	54	51	48	46	43	40	37	35
312	315	63	60	57	54	52	49	46	44	41	38	36
315	318	63	61	58	55	53	50	47	45	42	39	36
318	321	64	62	59	56	53	51	48	45	43	40	37
321	324	65	62	60	57	54	52	49	46	44	41	38
324	327	66	63	61	58	55	52	50	47	44	42	39
327	330	67	64	61	59	56	53	51	48	45	43	40
330	333	68	65	62	60	57	54	51	49	46	43	41
333	336	68	66	63	60	58	55	52	50	47	44	42
336	339	69	67	64	61	59	56	53	50	48	45	42
339	341	70	67	65	62	59	57	54	51	48	46	43
341	343	71	68	65	62	60	57	54	52	49	46	44
343	345	71	68	66	63	60	58	55	52	50	47	44
345	347	72	69	66	64	61	58	56	53	50	47	45
347	349	73	70	67	64	61	59	56	53	51	48	45
349	351	73	70	67	65	62	59	57	54	51	49	46
351	353	74	71	68	65	63	60	57	54	52	49	46
353	355	75	72	69	66	63	60	58	55	52	50	47
355	357	75	72	69	66	64	61	58	56	53	50	48
357	359	76	73	70	67	64	62	59	56	53	51	48
359	361	76	73	70	68	65	62	59	57	54	51	49
361	363	77	74	71	68	65	63	60	57	55	52	49
363	365	78	75	72	69	66	63	61	58	55	52	50
365	367	78	75	72	69	66	64	61	58	56	53	50
367	369	79	76	73	70	67	64	62	59	56	54	51
369	371	79	77	74	71	68	65	62	60	57	54	51
371	373	80	77	74	71	68	65	63	60	57	55	52
373	375	81	78	75	72	69	66	63	61	58	55	53
375	377	81	78	75	72	69	67	64	61	59	56	53
377	379	82	79	76	73	70	67	64	62	59	56	54
379	381	83	80	77	74	71	68	65	62	60	57	54
381	383	83	80	77	74	71	68	66	63	60	58	55
383	385	84	81	78	75	72	69	66	63	61	58	55
385	387	84	81	78	76	73	70	67	64	61	59	56
387	389	85	82	79	76	73	70	67	65	62	59	56
389	391	86	83	80	77	74	71	68	65	62	60	57
391	393	86	83	80	77	74	71	68	66	63	60	58
393	395	87	84	81	78	75	72	69	66	64	61	58
395	397	88	85	82	79	76	73	70	67	64	61	59
397	399	88	85	82	79	76	73	70	67	65	62	59

\$399 and over

Use Table 8(b) for a **MARRIED** person on page 17. Also see the instructions on page 12.

6.2% Social Security Employee Tax Table for 1995

Note: Wages subject to social security are generally also subject to the Medicare tax.

Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld
\$0.00	\$0.09	\$0.00	\$13.47	\$13.63	\$.84	\$27.02	\$27.18	\$1.68	\$40.57	\$40.73	\$2.52
.09	.25	.01	13.63	13.80	.85	27.18	27.34	1.69	40.73	40.89	2.53
.25	.41	.02	13.80	13.96	.86	27.34	27.50	1.70	40.89	41.05	2.54
.41	.57	.03	13.96	14.12	.87	27.50	27.67	1.71	41.05	41.21	2.55
.57	.73	.04	14.12	14.28	.88	27.67	27.83	1.72	41.21	41.38	2.56
.73	.89	.05	14.28	14.44	.89	27.83	27.99	1.73	41.38	41.54	2.57
.89	1.05	.06	14.44	14.60	.90	27.99	28.15	1.74	41.54	41.70	2.58
1.05	1.21	.07	14.60	14.76	.91	28.15	28.31	1.75	41.70	41.86	2.59
1.21	1.38	.08	14.76	14.92	.92	28.31	28.47	1.76	41.86	42.02	2.60
1.38	1.54	.09	14.92	15.09	.93	28.47	28.63	1.77	42.02	42.18	2.61
1.54	1.70	.10	15.09	15.25	.94	28.63	28.80	1.78	42.18	42.34	2.62
1.70	1.86	.11	15.25	15.41	.95	28.80	28.96	1.79	42.34	42.50	2.63
1.86	2.02	.12	15.41	15.57	.96	28.96	29.12	1.80	42.50	42.67	2.64
2.02	2.18	.13	15.57	15.73	.97	29.12	29.28	1.81	42.67	42.83	2.65
2.18	2.34	.14	15.73	15.89	.98	29.28	29.44	1.82	42.83	42.99	2.66
2.34	2.50	.15	15.89	16.05	.99	29.44	29.60	1.83	42.99	43.15	2.67
2.50	2.67	.16	16.05	16.21	1.00	29.60	29.76	1.84	43.15	43.31	2.68
2.67	2.83	.17	16.21	16.38	1.01	29.76	29.92	1.85	43.31	43.47	2.69
2.83	2.99	.18	16.38	16.54	1.02	29.92	30.09	1.86	43.47	43.63	2.70
2.99	3.15	.19	16.54	16.70	1.03	30.09	30.25	1.87	43.63	43.80	2.71
3.15	3.31	.20	16.70	16.86	1.04	30.25	30.41	1.88	43.80	43.96	2.72
3.31	3.47	.21	16.86	17.02	1.05	30.41	30.57	1.89	43.96	44.12	2.73
3.47	3.63	.22	17.02	17.18	1.06	30.57	30.73	1.90	44.12	44.28	2.74
3.63	3.80	.23	17.18	17.34	1.07	30.73	30.89	1.91	44.28	44.44	2.75
3.80	3.96	.24	17.34	17.50	1.08	30.89	31.05	1.92	44.44	44.60	2.76
3.96	4.12	.25	17.50	17.67	1.09	31.05	31.21	1.93	44.60	44.76	2.77
4.12	4.28	.26	17.67	17.83	1.10	31.21	31.38	1.94	44.76	44.92	2.78
4.28	4.44	.27	17.83	17.99	1.11	31.38	31.54	1.95	44.92	45.09	2.79
4.44	4.60	.28	17.99	18.15	1.12	31.54	31.70	1.96	45.09	45.25	2.80
4.60	4.76	.29	18.15	18.31	1.13	31.70	31.86	1.97	45.25	45.41	2.81
4.76	4.92	.30	18.31	18.47	1.14	31.86	32.02	1.98	45.41	45.57	2.82
4.92	5.09	.31	18.47	18.63	1.15	32.02	32.18	1.99	45.57	45.73	2.83
5.09	5.25	.32	18.63	18.80	1.16	32.18	32.34	2.00	45.73	45.89	2.84
5.25	5.41	.33	18.80	18.96	1.17	32.34	32.50	2.01	45.89	46.05	2.85
5.41	5.57	.34	18.96	19.12	1.18	32.50	32.67	2.02	46.05	46.21	2.86
5.57	5.73	.35	19.12	19.28	1.19	32.67	32.83	2.03	46.21	46.38	2.87
5.73	5.89	.36	19.28	19.44	1.20	32.83	32.99	2.04	46.38	46.54	2.88
5.89	6.05	.37	19.44	19.60	1.21	32.99	33.15	2.05	46.54	46.70	2.89
6.05	6.21	.38	19.60	19.76	1.22	33.15	33.31	2.06	46.70	46.86	2.90
6.21	6.38	.39	19.76	19.92	1.23	33.31	33.47	2.07	46.86	47.02	2.91
6.38	6.54	.40	19.92	20.09	1.24	33.47	33.63	2.08	47.02	47.18	2.92
6.54	6.70	.41	20.09	20.25	1.25	33.63	33.80	2.09	47.18	47.34	2.93
6.70	6.86	.42	20.25	20.41	1.26	33.80	33.96	2.10	47.34	47.50	2.94
6.86	7.02	.43	20.41	20.57	1.27	33.96	34.12	2.11	47.50	47.67	2.95
7.02	7.18	.44	20.57	20.73	1.28	34.12	34.28	2.12	47.67	47.83	2.96
7.18	7.34	.45	20.73	20.89	1.29	34.28	34.44	2.13	47.83	47.99	2.97
7.34	7.50	.46	20.89	21.05	1.30	34.44	34.60	2.14	47.99	48.15	2.98
7.50	7.67	.47	21.05	21.21	1.31	34.60	34.76	2.15	48.15	48.31	2.99
7.67	7.83	.48	21.21	21.38	1.32	34.76	34.92	2.16	48.31	48.47	3.00
7.83	7.99	.49	21.38	21.54	1.33	34.92	35.09	2.17	48.47	48.63	3.01
7.99	8.15	.50	21.54	21.70	1.34	35.09	35.25	2.18	48.63	48.80	3.02
8.15	8.31	.51	21.70	21.86	1.35	35.25	35.41	2.19	48.80	48.96	3.03
8.31	8.47	.52	21.86	22.02	1.36	35.41	35.57	2.20	48.96	49.12	3.04
8.47	8.63	.53	22.02	22.18	1.37	35.57	35.73	2.21	49.12	49.28	3.05
8.63	8.80	.54	22.18	22.34	1.38	35.73	35.89	2.22	49.28	49.44	3.06
8.80	8.96	.55	22.34	22.50	1.39	35.89	36.05	2.23	49.44	49.60	3.07
8.96	9.12	.56	22.50	22.67	1.40	36.05	36.21	2.24	49.60	49.76	3.08
9.12	9.28	.57	22.67	22.83	1.41	36.21	36.38	2.25	49.76	49.92	3.09
9.28	9.44	.58	22.83	22.99	1.42	36.38	36.54	2.26	49.92	50.09	3.10
9.44	9.60	.59	22.99	23.15	1.43	36.54	36.70	2.27	50.09	50.25	3.11
9.60	9.76	.60	23.15	23.31	1.44	36.70	36.86	2.28	50.25	50.41	3.12
9.76	9.92	.61	23.31	23.47	1.45	36.86	37.02	2.29	50.41	50.57	3.13
9.92	10.09	.62	23.47	23.63	1.46	37.02	37.18	2.30	50.57	50.73	3.14
10.09	10.25	.63	23.63	23.80	1.47	37.18	37.34	2.31	50.73	50.89	3.15
10.25	10.41	.64	23.80	23.96	1.48	37.34	37.50	2.32	50.89	51.05	3.16
10.41	10.57	.65	23.96	24.12	1.49	37.50	37.67	2.33	51.05	51.21	3.17
10.57	10.73	.66	24.12	24.28	1.50	37.67	37.83	2.34	51.21	51.38	3.18
10.73	10.89	.67	24.28	24.44	1.51	37.83	37.99	2.35	51.38	51.54	3.19
10.89	11.05	.68	24.44	24.60	1.52	37.99	38.15	2.36	51.54	51.70	3.20
11.05	11.21	.69	24.60	24.76	1.53	38.15	38.31	2.37	51.70	51.86	3.21
11.21	11.38	.70	24.76	24.92	1.54	38.31	38.47	2.38	51.86	52.02	3.22
11.38	11.54	.71	24.92	25.09	1.55	38.47	38.63	2.39	52.02	52.18	3.23
11.54	11.70	.72	25.09	25.25	1.56	38.63	38.80	2.40	52.18	52.34	3.24
11.70	11.86	.73	25.25	25.41	1.57	38.80	38.96	2.41	52.34	52.50	3.25
11.86	12.02	.74	25.41	25.57	1.58	38.96	39.12	2.42	52.50	52.67	3.26
12.02	12.18	.75	25.57	25.73	1.59	39.12	39.28	2.43	52.67	52.83	3.27
12.18	12.34	.76	25.73	25.89	1.60	39.28	39.44	2.44	52.83	52.99	3.28
12.34	12.50	.77	25.89	26.05	1.61	39.44	39.60	2.45	52.99	53.15	3.29
12.50	12.67	.78	26.05	26.21	1.62	39.60	39.76	2.46	53.15	53.31	3.30
12.67	12.83	.79	26.21	26.38	1.63	39.76	39.92	2.47	53.31	53.47	3.31
12.83	12.99	.80	26.38	26.54	1.64	39.92	40.09	2.48	53.47	53.63	3.32
12.99	13.15	.81	26.54	26.70	1.65	40.09	40.25	2.49	53.63	53.80	3.33
13.15	13.31	.82	26.70	26.86	1.66	40.25	40.41	2.50	53.80	53.96	3.34
13.31	13.47	.83	26.86	27.02	1.67	40.41	40.57	2.51	53.96	54.12	3.35

6.2% Social Security Employee Tax Table for 1995

Note: Wages subject to social security are generally also subject to the Medicare tax.

Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld
\$54.12	\$54.28	\$3.36	\$66.54	\$66.70	\$4.13	\$78.96	\$79.12	\$4.90	\$91.38	\$91.54	\$5.67
54.28	54.44	3.37	66.70	66.86	4.14	79.12	79.28	4.91	91.54	91.70	5.68
54.44	54.60	3.38	66.86	67.02	4.15	79.28	79.44	4.92	91.70	91.86	5.69
54.60	54.76	3.39	67.02	67.18	4.16	79.44	79.60	4.93	91.86	92.02	5.70
54.76	54.92	3.40	67.18	67.34	4.17	79.60	79.76	4.94	92.02	92.18	5.71
54.92	55.09	3.41	67.34	67.50	4.18	79.76	79.92	4.95	92.18	92.34	5.72
55.09	55.25	3.42	67.50	67.67	4.19	79.92	80.09	4.96	92.34	92.50	5.73
55.25	55.41	3.43	67.67	67.83	4.20	80.09	80.25	4.97	92.50	92.67	5.74
55.41	55.57	3.44	67.83	67.99	4.21	80.25	80.41	4.98	92.67	92.83	5.75
55.57	55.73	3.45	67.99	68.15	4.22	80.41	80.57	4.99	92.83	92.99	5.76
55.73	55.89	3.46	68.15	68.31	4.23	80.57	80.73	5.00	92.99	93.15	5.77
55.89	56.05	3.47	68.31	68.47	4.24	80.73	80.89	5.01	93.15	93.31	5.78
56.05	56.21	3.48	68.47	68.63	4.25	80.89	81.05	5.02	93.31	93.47	5.79
56.21	56.38	3.49	68.63	68.80	4.26	81.05	81.21	5.03	93.47	93.63	5.80
56.38	56.54	3.50	68.80	68.96	4.27	81.21	81.38	5.04	93.63	93.80	5.81
56.54	56.70	3.51	68.96	69.12	4.28	81.38	81.54	5.05	93.80	93.96	5.82
56.70	56.86	3.52	69.12	69.28	4.29	81.54	81.70	5.06	93.96	94.12	5.83
56.86	57.02	3.53	69.28	69.44	4.30	81.70	81.86	5.07	94.12	94.28	5.84
57.02	57.18	3.54	69.44	69.60	4.31	81.86	82.02	5.08	94.28	94.44	5.85
57.18	57.34	3.55	69.60	69.76	4.32	82.02	82.18	5.09	94.44	94.60	5.86
57.34	57.50	3.56	69.76	69.92	4.33	82.18	82.34	5.10	94.60	94.76	5.87
57.50	57.67	3.57	69.92	70.09	4.34	82.34	82.50	5.11	94.76	94.92	5.88
57.67	57.83	3.58	70.09	70.25	4.35	82.50	82.67	5.12	94.92	95.09	5.89
57.83	57.99	3.59	70.25	70.41	4.36	82.67	82.83	5.13	95.09	95.25	5.90
57.99	58.15	3.60	70.41	70.57	4.37	82.83	82.99	5.14	95.25	95.41	5.91
58.15	58.31	3.61	70.57	70.73	4.38	82.99	83.15	5.15	95.41	95.57	5.92
58.31	58.47	3.62	70.73	70.89	4.39	83.15	83.31	5.16	95.57	95.73	5.93
58.47	58.63	3.63	70.89	71.05	4.40	83.31	83.47	5.17	95.73	95.89	5.94
58.63	58.80	3.64	71.05	71.21	4.41	83.47	83.63	5.18	95.89	96.05	5.95
58.80	58.96	3.65	71.21	71.38	4.42	83.63	83.80	5.19	96.05	96.21	5.96
58.96	59.12	3.66	71.38	71.54	4.43	83.80	83.96	5.20	96.21	96.38	5.97
59.12	59.28	3.67	71.54	71.70	4.44	83.96	84.12	5.21	96.38	96.54	5.98
59.28	59.44	3.68	71.70	71.86	4.45	84.12	84.28	5.22	96.54	96.70	5.99
59.44	59.60	3.69	71.86	72.02	4.46	84.28	84.44	5.23	96.70	96.86	6.00
59.60	59.76	3.70	72.02	72.18	4.47	84.44	84.60	5.24	96.86	97.02	6.01
59.76	59.92	3.71	72.18	72.34	4.48	84.60	84.76	5.25	97.02	97.18	6.02
59.92	60.09	3.72	72.34	72.50	4.49	84.76	84.92	5.26	97.18	97.34	6.03
60.09	60.25	3.73	72.50	72.67	4.50	84.92	85.09	5.27	97.34	97.50	6.04
60.25	60.41	3.74	72.67	72.83	4.51	85.09	85.25	5.28	97.50	97.67	6.05
60.41	60.57	3.75	72.83	72.99	4.52	85.25	85.41	5.29	97.67	97.83	6.06
60.57	60.73	3.76	72.99	73.15	4.53	85.41	85.57	5.30	97.83	97.99	6.07
60.73	60.89	3.77	73.15	73.31	4.54	85.57	85.73	5.31	97.99	98.15	6.08
60.89	61.05	3.78	73.31	73.47	4.55	85.73	85.89	5.32	98.15	98.31	6.09
61.05	61.21	3.79	73.47	73.63	4.56	85.89	86.05	5.33	98.31	98.47	6.10
61.21	61.38	3.80	73.63	73.80	4.57	86.05	86.21	5.34	98.47	98.63	6.11
61.38	61.54	3.81	73.80	73.96	4.58	86.21	86.38	5.35	98.63	98.80	6.12
61.54	61.70	3.82	73.96	74.12	4.59	86.38	86.54	5.36	98.80	98.96	6.13
61.70	61.86	3.83	74.12	74.28	4.60	86.54	86.70	5.37	98.96	99.12	6.14
61.86	62.02	3.84	74.28	74.44	4.61	86.70	86.86	5.38	99.12	99.28	6.15
62.02	62.18	3.85	74.44	74.60	4.62	86.86	87.02	5.39	99.28	99.44	6.16
62.18	62.34	3.86	74.60	74.76	4.63	87.02	87.18	5.40	99.44	99.60	6.17
62.34	62.50	3.87	74.76	74.92	4.64	87.18	87.34	5.41	99.60	99.76	6.18
62.50	62.67	3.88	74.92	75.09	4.65	87.34	87.50	5.42	99.76	99.92	6.19
62.67	62.83	3.89	75.09	75.25	4.66	87.50	87.67	5.43	99.92	100.00	6.20
62.83	62.99	3.90	75.25	75.41	4.67	87.67	87.83	5.44			
62.99	63.15	3.91	75.41	75.57	4.68	87.83	87.99	5.45			
63.15	63.31	3.92	75.57	75.73	4.69	87.99	88.15	5.46			
63.31	63.47	3.93	75.73	75.89	4.70	88.15	88.31	5.47			
63.47	63.63	3.94	75.89	76.05	4.71	88.31	88.47	5.48			
63.63	63.80	3.95	76.05	76.21	4.72	88.47	88.63	5.49			
63.80	63.96	3.96	76.21	76.38	4.73	88.63	88.80	5.50			
63.96	64.12	3.97	76.38	76.54	4.74	88.80	88.96	5.51			
64.12	64.28	3.98	76.54	76.70	4.75	88.96	89.12	5.52			
64.28	64.44	3.99	76.70	76.86	4.76	89.12	89.28	5.53			
64.44	64.60	4.00	76.86	77.02	4.77	89.28	89.44	5.54			
64.60	64.76	4.01	77.02	77.18	4.78	89.44	89.60	5.55			
64.76	64.92	4.02	77.18	77.34	4.79	89.60	89.76	5.56			
64.92	65.09	4.03	77.34	77.50	4.80	89.76	89.92	5.57			
65.09	65.25	4.04	77.50	77.67	4.81	89.92	90.09	5.58			
65.25	65.41	4.05	77.67	77.83	4.82	90.09	90.25	5.59			
65.41	65.57	4.06	77.83	77.99	4.83	90.25	90.41	5.60			
65.57	65.73	4.07	77.99	78.15	4.84	90.41	90.57	5.61			
65.73	65.89	4.08	78.15	78.31	4.85	90.57	90.73	5.62			
65.89	66.05	4.09	78.31	78.47	4.86	90.73	90.89	5.63			
66.05	66.21	4.10	78.47	78.63	4.87	90.89	91.05	5.64			
66.21	66.38	4.11	78.63	78.80	4.88	91.05	91.21	5.65			
66.38	66.54	4.12	78.80	78.96	4.89	91.21	91.38	5.66			
									Wages	Taxes	
									\$100	\$6.20	
									200	12.40	
									300	18.60	
									400	24.80	
									500	31.00	
									600	37.20	
									700	43.40	
									800	49.60	
									900	55.80	
									1,000	62.00	

1.45% Medicare Employee Tax Table for 1995

Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld	Wages at least	But less than	Tax to be withheld
\$0.00	\$0.35	\$0.00	\$28.63	\$29.32	\$.42	\$57.59	\$58.28	\$.84	\$86.56	\$87.25	\$1.26
.35	1.04	.01	29.32	30.00	.43	58.28	58.97	.85	87.25	87.94	1.27
1.04	1.73	.02	30.00	30.69	.44	58.97	59.66	.86	87.94	88.63	1.28
1.73	2.42	.03	30.69	31.38	.45	59.66	60.35	.87	88.63	89.32	1.29
2.42	3.11	.04	31.38	32.07	.46	60.35	61.04	.88	89.32	90.00	1.30
3.11	3.80	.05	32.07	32.76	.47	61.04	61.73	.89	90.00	90.69	1.31
3.80	4.49	.06	32.76	33.45	.48	61.73	62.42	.90	90.69	91.38	1.32
4.49	5.18	.07	33.45	34.14	.49	62.42	63.11	.91	91.38	92.07	1.33
5.18	5.87	.08	34.14	34.83	.50	63.11	63.80	.92	92.07	92.76	1.34
5.87	6.56	.09	34.83	35.52	.51	63.80	64.49	.93	92.76	93.45	1.35
6.56	7.25	.10	35.52	36.21	.52	64.49	65.18	.94	93.45	94.14	1.36
7.25	7.94	.11	36.21	36.90	.53	65.18	65.87	.95	94.14	94.83	1.37
7.94	8.63	.12	36.90	37.59	.54	65.87	66.56	.96	94.83	95.52	1.38
8.63	9.32	.13	37.59	38.28	.55	66.56	67.25	.97	95.52	96.21	1.39
9.32	10.00	.14	38.28	38.97	.56	67.25	67.94	.98	96.21	96.90	1.40
10.00	10.69	.15	38.97	39.66	.57	67.94	68.63	.99	96.90	97.59	1.41
10.69	11.38	.16	39.66	40.35	.58	68.63	69.32	1.00	97.59	98.28	1.42
11.38	12.07	.17	40.35	41.04	.59	69.32	70.00	1.01	98.28	98.97	1.43
12.07	12.76	.18	41.04	41.73	.60	70.00	70.69	1.02	98.97	99.66	1.44
12.76	13.45	.19	41.73	42.42	.61	70.69	71.38	1.03	99.66	100.00	1.45
13.45	14.14	.20	42.42	43.11	.62	71.38	72.07	1.04			
14.14	14.83	.21	43.11	43.80	.63	72.07	72.76	1.05			
14.83	15.52	.22	43.80	44.49	.64	72.76	73.45	1.06			
15.52	16.21	.23	44.49	45.18	.65	73.45	74.14	1.07			
16.21	16.90	.24	45.18	45.87	.66	74.14	74.83	1.08			
16.90	17.59	.25	45.87	46.56	.67	74.83	75.52	1.09			
17.59	18.28	.26	46.56	47.25	.68	75.52	76.21	1.10			
18.28	18.97	.27	47.25	47.94	.69	76.21	76.90	1.11			
18.97	19.66	.28	47.94	48.63	.70	76.90	77.59	1.12			
19.66	20.35	.29	48.63	49.32	.71	77.59	78.28	1.13			
20.35	21.04	.30	49.32	50.00	.72	78.28	78.97	1.14			
21.04	21.73	.31	50.00	50.69	.73	78.97	79.66	1.15			
21.73	22.42	.32	50.69	51.38	.74	79.66	80.35	1.16			
22.42	23.11	.33	51.38	52.07	.75	80.35	81.04	1.17			
23.11	23.80	.34	52.07	52.76	.76	81.04	81.73	1.18			
23.80	24.49	.35	52.76	53.45	.77	81.73	82.42	1.19			
24.49	25.18	.36	53.45	54.14	.78	82.42	83.11	1.20			
25.18	25.87	.37	54.14	54.83	.79	83.11	83.80	1.21			
25.87	26.56	.38	54.83	55.52	.80	83.80	84.49	1.22			
26.56	27.25	.39	55.52	56.21	.81	84.49	85.18	1.23			
27.25	27.94	.40	56.21	56.90	.82	85.18	85.87	1.24			
27.94	28.63	.41	56.90	57.59	.83	85.87	86.56	1.25			
									Wages	Taxes	
									\$100	\$1.45	
									200	2.90	
									300	4.35	
									400	5.80	
									500	7.25	
									600	8.70	
									700	10.15	
									800	11.60	
									900	13.05	
									1,000	14.50	

Tables for Percentage Method of Advance EIC Payments

(For Wages Paid in 1995)

Table 1. WEEKLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$118 . .	20.40% of wages
\$118	\$217 . .	\$24
\$217	. . . .	\$24 less 9.588% of wages in excess of \$217

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$59 . . .	20.40% of wages
\$59	\$108 . .	\$12
\$108	. . . .	\$12 less 9.588% of wages in excess of \$108

Table 2. BIWEEKLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$236 . .	20.40% of wages
\$236	\$434 . .	\$48
\$434	. . . .	\$48 less 9.588% of wages in excess of \$434

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$118 . .	20.40% of wages
\$118	\$217 . .	\$24
\$217	. . . .	\$24 less 9.588% of wages in excess of \$217

Table 3. SEMIMONTHLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$256 . .	20.40% of wages
\$256	\$470 . .	\$52
\$470	. . . .	\$52 less 9.588% of wages in excess of \$470

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$128 . .	20.40% of wages
\$128	\$235 . .	\$26
\$235	. . . .	\$26 less 9.588% of wages in excess of \$235

Table 4. MONTHLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$513 . .	20.40% of wages
\$513	\$940 . .	\$105
\$940	. . . .	\$105 less 9.588% of wages in excess of \$940

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$256 . .	20.40% of wages
\$256	\$470 . .	\$52
\$470	. . . .	\$52 less 9.588% of wages in excess of \$470

Tables for Percentage Method of Advance EIC Payments (Continued)

(For Wages Paid in 1995)

Table 5. QUARTERLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) 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:
Over—	But not over—		Over—	But not over—	
\$0	\$1,540 . . .	20.40% of wages	\$0	\$770 . . .	20.40% of wages
\$1,540	\$2,822 . . .	\$314	\$770	\$1,411 . . .	\$157
\$2,822	. . . . .	\$314 less 9.588% of wages in excess of \$2,822	\$1,411	. . . . .	\$157 less 9.588% of wages in excess of \$1,411

Table 6. SEMIANNUAL Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) 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:
Over—	But not over—		Over—	But not over—	
\$0	\$3,080 . . .	20.40% of wages	\$0	\$1,540 . . .	20.40% of wages
\$3,080	\$5,645 . . .	\$628	\$1,540	\$2,822 . . .	\$314
\$5,645	. . . . .	\$628 less 9.588% of wages in excess of \$5,645	\$2,822	. . . . .	\$314 less 9.588% of wages in excess of \$2,822

Table 7. ANNUAL Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) 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:
Over—	But not over—		Over—	But not over—	
\$0	\$6,160 . . .	20.40% of wages	\$0	\$3,080 . . .	20.40% of wages
\$6,160	\$11,290 . . .	\$1,257	\$3,080	\$5,645 . . .	\$628
\$11,290	. . . . .	\$1,257 less 9.588% of wages in excess of \$11,290	\$5,645	. . . . .	\$628 less 9.588% of wages in excess of \$5,645

Table 8. DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:
Over—	But not over—		Over—	But not over—	
\$0	\$23	20.40% of wages	\$0	\$11	20.40% of wages
\$23	\$43	\$5	\$11	\$21	\$2
\$43	. . . . .	\$5 less 9.588% of wages in excess of \$43	\$21	. . . . .	\$2 less 9.588% of wages in excess of \$21

Tables for Wage Bracket Method of Advance EIC Payments (For Wages Paid in 1995)

WEEKLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

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
\$0	\$5	\$0	\$70	\$75	\$14	\$255	\$265	\$20	\$395	\$405	\$6
5	10	1	75	80	15	265	275	19	405	415	5
10	15	2	80	85	16	275	285	18	415	425	4
15	20	3	85	90	17	285	295	17	425	435	3
20	25	4	90	95	18	295	305	16	435	445	2
25	30	5	95	100	19	305	315	15	445	455	1
30	35	6	100	105	20	315	325	14	455	---	0
35	40	7	105	110	21	325	335	13			
40	45	8	110	115	22	335	345	12			
45	50	9	115	215	23	345	355	11			
50	55	10	215	225	23	355	365	10			
55	60	11	225	235	22	365	375	9			
60	65	12	235	245	21	375	385	8			
65	70	13	245	255	21	385	395	7			

MARRIED With Both Spouses Filing Certificate

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
\$0	\$5	\$0	\$35	\$40	\$7	\$125	\$135	\$10	\$195	\$205	\$3
5	10	1	40	45	8	135	145	9	205	215	2
10	15	2	45	50	9	145	155	8	215	225	1
15	20	3	50	55	10	155	165	7	225	---	0
20	25	4	55	105	11	165	175	6			
25	30	5	105	115	11	175	185	5			
30	35	6	115	125	11	185	195	4			

BIWEEKLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

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
\$0	\$5	\$0	\$140	\$145	\$29	\$510	\$520	\$40	\$790	\$800	\$13
5	10	1	145	150	30	520	530	39	800	810	12
10	15	2	150	155	31	530	540	38	810	820	11
15	20	3	155	160	32	540	550	37	820	830	10
20	25	4	160	165	33	550	560	36	830	840	9
25	30	5	165	170	34	560	570	35	840	850	8
30	35	6	170	175	35	570	580	34	850	860	8
35	40	7	175	180	36	580	590	33	860	870	7
40	45	8	180	185	37	590	600	32	870	880	6
45	50	9	185	190	38	600	610	31	880	890	5
50	55	10	190	195	39	610	620	31	890	900	4
55	60	11	195	200	40	620	630	30	900	910	3
60	65	12	200	205	41	630	640	29	910	920	2
65	70	13	205	210	42	640	650	28	920	930	1
70	75	14	210	215	43	650	660	27	930	---	0
75	80	15	215	220	44	660	670	26			
80	85	16	220	225	45	670	680	25			
85	90	17	225	230	46	680	690	24			
90	95	18	230	235	47	690	700	23			
95	100	19	235	430	48	700	710	22			
100	105	20	430	440	48	710	720	21			
105	110	21	440	450	47	720	730	20			
110	115	22	450	460	46	730	740	19			
115	120	23	460	470	45	740	750	18			
120	125	24	470	480	44	750	760	17			
125	130	26	480	490	43	760	770	16			
130	135	27	490	500	42	770	780	15			
135	140	28	500	510	41	780	790	14			

BIWEEKLY Payroll Period

MARRIED With Both Spouses Filing Certificate

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
\$0	\$5	\$0	\$70	\$75	\$14	\$255	\$265	\$20	\$395	\$405	\$6
5	10	1	75	80	15	265	275	19	405	415	5
10	15	2	80	85	16	275	285	18	415	425	4
15	20	3	85	90	17	285	295	17	425	435	3
20	25	4	90	95	18	295	305	16	435	445	2
25	30	5	95	100	19	305	315	15	445	455	1
30	35	6	100	105	20	315	325	14	455	---	0
35	40	7	105	110	21	325	335	13			
40	45	8	110	115	22	335	345	12			
45	50	9	115	215	23	345	355	11			
50	55	10	215	225	23	355	365	10			
55	60	11	225	235	22	365	375	9			
60	65	12	235	245	21	375	385	8			
65	70	13	245	255	21	385	395	7			

MONTHLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

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
\$0	\$5	\$0	\$225	\$230	\$46	\$450	\$455	\$92	\$1,260	\$1,270	\$73
5	10	1	230	235	47	455	460	93	1,270	1,280	72
10	15	2	235	240	48	460	465	94	1,280	1,290	71
15	20	3	240	245	49	465	470	95	1,290	1,300	70
20	25	4	245	250	50	470	475	96	1,300	1,310	69
25	30	5	250	255	51	475	480	97	1,310	1,320	68
30	35	6	255	260	52	480	485	98	1,320	1,330	67
35	40	7	260	265	53	485	490	99	1,330	1,340	66
40	45	8	265	270	54	490	495	100	1,340	1,350	66
45	50	9	270	275	55	495	500	101	1,350	1,360	65
50	55	10	275	280	56	500	505	102	1,360	1,370	64
55	60	11	280	285	57	505	510	103	1,370	1,380	63
60	65	12	285	290	58	510	940	104	1,380	1,390	62
65	70	13	290	295	59	940	950	104	1,390	1,400	61
70	75	14	295	300	60	950	960	103	1,400	1,410	60
75	80	15	300	305	61	960	970	102	1,410	1,420	59
80	85	16	305	310	62	970	980	101	1,420	1,430	58
85	90	17	310	315	63	980	990	100	1,430	1,440	57
90	95	18	315	320	64	990	1,000	99	1,440	1,450	56
95	100	19	320	325	65	1,000	1,010	98	1,450	1,460	55
100	105	20	325	330	66	1,010	1,020	97	1,460	1,470	54
105	110	21	330	335	67	1,020	1,030	96	1,470	1,480	53
110	115	22	335	340	68	1,030	1,040	95	1,480	1,490	52
115	120	23	340	345	69	1,040	1,050	94	1,490	1,500	51
120	125	24	345	350	70	1,050	1,060	93	1,500	1,510	50
125	130	26	350	355	71	1,060	1,070	92	1,510	1,520	49
130	135	27	355	360	72	1,070	1,080	91	1,520	1,530	48
135	140	28	360	365	73	1,080	1,090	90	1,530	1,540	47
140	145	29	365	370	74	1,090	1,100	89	1,540	1,550	46
145	150	30	370	375	75	1,100	1,110	89	1,550	1,560	45
150	155	31	375	380	77	1,110	1,120	88	1,560	1,570	44
155	160	32	380	385	78	1,120	1,130	87	1,570	1,580	43
160	165	33	385	390	79	1,130	1,140	86	1,580	1,590	43
165	170	34	390	395	80	1,140	1,150	85	1,590	1,600	42
170	175	35	395	400	81	1,150	1,160	84	1,600	1,610	41
175	180	36	400	405	82	1,160	1,170	83	1,610	1,620	40
180	185	37	405	410	83	1,170	1,180	82	1,620	1,630	39
185	190	38	410	415	84	1,180	1,190	81	1,630	1,640	38
190	195	39	415	420	85	1,190	1,200	80	1,640	1,650	37
195	200	40	420	425	86	1,200	1,210	79	1,650	1,660	36
200	205	41	425	430	87	1,210	1,220	78	1,660	1,670	35
205	210	42	430	435	88	1,220	1,230	77	1,670	1,680	34
210	215	43	435	440	89	1,230	1,240	76	1,680	1,690	33
215	220	44	440	445	90	1,240	1,250	75	1,690	1,700	32
220	225	45	445	450	91	1,250	1,260	74	1,700	1,710	31

(continued on next page)

MONTHLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

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
\$1,710	\$1,720	\$30	\$1,810	\$1,820	\$20	\$1,910	\$1,920	\$11	\$2,010	\$2,020	\$1
1,720	1,730	29	1,820	1,830	19	1,920	1,930	10	2,020	---	0
1,730	1,740	28	1,830	1,840	19	1,930	1,940	9			
1,740	1,750	27	1,840	1,850	18	1,940	1,950	8			
1,750	1,760	26	1,850	1,860	17	1,950	1,960	7			
1,760	1,770	25	1,860	1,870	16	1,960	1,970	6			
1,770	1,780	24	1,870	1,880	15	1,970	1,980	5			
1,780	1,790	23	1,880	1,890	14	1,980	1,990	4			
1,790	1,800	22	1,890	1,900	13	1,990	2,000	3			
1,800	1,810	21	1,900	1,910	12	2,000	2,010	2			

MARRIED With Both Spouses Filing Certificate

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
\$0	\$5	\$0	\$150	\$155	\$31	\$550	\$560	\$44	\$850	\$860	\$15
5	10	1	155	160	32	560	570	43	860	870	14
10	15	2	160	165	33	570	580	42	870	880	13
15	20	3	165	170	34	580	590	41	880	890	12
20	25	4	170	175	35	590	600	40	890	900	11
25	30	5	175	180	36	600	610	39	900	910	10
30	35	6	180	185	37	610	620	38	910	920	9
35	40	7	185	190	38	620	630	37	920	930	8
40	45	8	190	195	39	630	640	36	930	940	7
45	50	9	195	200	40	640	650	35	940	950	6
50	55	10	200	205	41	650	660	34	950	960	5
55	60	11	205	210	42	660	670	33	960	970	4
60	65	12	210	215	43	670	680	32	970	980	3
65	70	13	215	220	44	680	690	31	980	990	3
70	75	14	220	225	45	690	700	30	990	1,000	2
75	80	15	225	230	46	700	710	29	1,000	1,010	1
80	85	16	230	235	47	710	720	28	1,010	---	0
85	90	17	235	240	48	720	730	27			
90	95	18	240	245	49	730	740	26			
95	100	19	245	250	50	740	750	26			
100	105	20	250	255	51	750	760	25			
105	110	21	255	470	52	760	770	24			
110	115	22	470	480	51	770	780	23			
115	120	23	480	490	50	780	790	22			
120	125	24	490	500	49	790	800	21			
125	130	26	500	510	49	800	810	20			
130	135	27	510	520	48	810	820	19			
135	140	28	520	530	47	820	830	18			
140	145	29	530	540	46	830	840	17			
145	150	30	540	550	45	840	850	16			

DAILY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

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
\$0	\$5	\$0	\$15	\$20	\$3	\$50	\$60	\$3	\$80	---	\$0
5	10	1	20	40	4	60	70	2			
10	15	2	40	50	4	70	80	1			

MARRIED With Both Spouses Filing Certificate

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
\$0	\$5	\$0	\$10	\$20	\$2	\$30	\$40	\$1	\$40	---	\$0
5	10	1	20	30	2						

For SEMIMONTHLY Payroll Period, See Circular E, page 45

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Employer's Order Blank for 1995 Forms

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FORM	QUANTITY	FORM	QUANTITY	FORM	QUANTITY	FORM	QUANTITY
W-2		W-4P		1099-B		1099-OID	
W-2c		W-4S		1099-C		1099-PATR	
Instr. W-2		W-5		1099-DIV		1099-R	
W-3		1096		1099-G		1099-S	
W-3c		1098		1099-INT		5498	
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Pub. 937		Pub. 1494					

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Form W-2, Wage and Tax Statement (two forms per sheet)
 Form W-2c, Statement of Corrected Income and Tax Amounts (two forms per sheet)
 Instructions for Form W-2
 Form W-3, Transmittal of Income and Tax Statements (one form per sheet)
 Form W-3c, Transmittal of Corrected Income and Tax Statements (one form per sheet)
 Form W-4, Employee's Withholding Allowance Certificate (one form per sheet)
 Form W-4P, Withholding Certificate for Pension or Annuity Payments (one form per sheet)
 Form W-4S, Request for Federal Income Tax Withholding From Sick Pay (one form per sheet)
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 Form 1099-S, Proceeds From Real Estate Transactions (three forms per sheet)
 Form 5498, Individual Retirement Arrangement Information (three forms per sheet)
 Instructions for Forms 1099, 1098, 5498, and W-2G
 Pub. 937, Employment Taxes
 Pub. 1494, Table for Figuring Amount Exempt From Levy on Wages, Salary, and Other Income (Form 668W and 668W(c))

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