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Circular A, Agricultural Employer's Tax Guide

**(Including 2002 Wage
Withholding and Advance
Earned Income Credit
Payment Tables)**



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Changes To Note

Social Security and Medicare tax for 2002. The social security wage base for 2002 is \$84,900. There is no wage base limit for Medicare tax. The tax rate remains 6.2% for social security and 1.45% for Medicare tax.

Redesignation of Estimated Income Tax Payments as Employment Tax Deposits. If you determine that your income tax liability for your current tax year will be lower than the amount of estimated income tax payments you

have already made, you may redesignate estimated income tax payments as employment tax deposits. You may use these redesignated payments to satisfy deposit liabilities for income tax withholding and social security, Medicare, railroad retirement, and Federal unemployment taxes. To make this redesignation, call 1-866-562-5227. Be certain your redesignation of these payments does not result in an underpayment of estimated income tax for the tax year. You may be subject to a penalty for underpayment of estimated income tax.

Important Reminders

Electronic deposit requirement. You must make electronic deposits of **all** depository taxes (such as employment tax, excise tax, and corporate income tax) using the Electronic Federal Tax Payment System (EFTPS) in 2002 if:

- The total deposits of such taxes in 2000 were more than \$200,000 or
- You were required to use EFTPS in 2001.

If you are required to use EFTPS and fail to do so, you may be subject to a 10% penalty. If you are not required to use EFTPS, you may participate voluntarily. To get more information or to enroll in EFTPS, call 1-800-555-4477 or 1-800-945-8400, or visit the EFTPS Web Site at www.eftps.gov.

See section 7 for more information.

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

When you hire a new employee. Ask each new employee to complete the 2002 **Form W-4**, Employee's Withholding Allowance Certificate. 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 1.)

Eligibility for employment. You must verify that each new employee is legally eligible to work in the United States. This includes completing the Immigration and Naturalization Service (INS) **Form I-9**, Employment Eligibility Verification. You can get the form from INS offices. Contact the INS at 1-800-870-3676, or visit the INS Web Site at www.ins.usdoj.gov for further information.

New hire reporting. You are required to report any new employee to a designated state new hire registry. Many states accept a copy of Form W-4 with employer information added. Call the Office of Child Support Enforcement at

202-401-9267 or visit its web site at www.acf.dhhs.gov/programs/cse/newhire for more information.

When a crew leader furnishes workers to you. Record the crew leader's name, address, and employer identification number. (See sections 2 and 11.)

Information returns. You must furnish **Form W-2**, Wage and Tax Statement, to each employee by January 31 for the previous year. 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 general information about Forms 1099 and for information about required electronic or magnetic media filing, see the **2002 General Instructions for Forms 1099, 1098, 5498, and W-2G**. Also see the separate instructions for each information return you file (e.g., **2002 Instructions for Form 1099-MISC**). Do not use Form 1099 to report wages or other compensation you paid to employees; report these on Form W-2. See the separate **Instructions for Forms W-2 and W-3** for details.

Private delivery services. You can use certain private delivery services designated by the IRS to send tax returns or payments. If you mail by the due date using any of these services, you are considered to have filed on time. The most recent list of designated private delivery services was published in October 2001. The list includes only the following:

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

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



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

Unresolved tax issues. If you have attempted to deal with an IRS problem unsuccessfully, you should contact the Taxpayer Advocate. The Taxpayer Advocate independently represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels.

While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up

problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

Your assigned personal advocate will listen to your point of view and will work with you to address your concerns. You can expect the advocate to provide:

- A “fresh look” at a new or ongoing problem.
- Timely acknowledgment.
- The name and phone number of the individual assigned to your case.
- Updates on progress.
- Timeframes for action.
- Speedy resolution.
- Courteous service.

When contacting the Taxpayer Advocate, you should provide the following information:

- Your name, address, and employer identification number.
- The name and telephone number of an authorized contact person and the hours he or she can be reached.
- The type of tax return and year(s) involved.
- A detailed description of the problem.
- Previous attempts to solve the problem and the office that had been contacted.
- A description of the hardship you are facing (if applicable).

You may contact a Taxpayer Advocate by calling a toll-free number, **1-877-777-4778**. Persons who have access to TTY/TDD equipment may call 1-800-829-4059 and ask for Taxpayer Advocate assistance. If you prefer, you may call, write, or fax the Taxpayer Advocate office in your area. See **Pub. 1546**, The Taxpayer Advocate Service of the IRS, for a list of addresses and fax numbers.

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

Calendar

The following are important dates and responsibilities. Also see **Pub. 509**, Tax Calendars for 2002.

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

*service on or before the due date. (See **Private delivery services earlier.**)*

By January 31

- File **Form 943**, Employer’s Annual Tax Return for Agricultural Employees, with the Internal Revenue Service. (See section 8.) If you deposited all Form 943 taxes when due, you have ten additional days to file.
- Furnish each employee a completed **Form W-2**, Wage and Tax Statement.
- Furnish each recipient a completed Form 1099 (e.g., **Form 1099-MISC**, Miscellaneous Income).
- File **Form 940** or **Form 940-EZ**, Employer’s Annual Federal Unemployment (FUTA) Tax Return. (See section 10.) But if you deposited all the FUTA tax when due, you have ten additional days to file.
- File **Form 945**, Annual Return of Withheld Federal Income Tax, to report any nonpayroll income tax withheld during 2001.

By February 15

Ask for a new Form W-4 from each employee who claimed 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 to you claiming exemption is now expired. (See section 5.)

By February 28

File Forms 1099 and 1096. File Copy A of all Forms 1099 with **Form 1096**, Annual Summary and Transmittal of U.S. Information Returns, with the Internal Revenue Service Center for your area. For electronically filed returns, see **By March 31** below.

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. For electronically filed returns, see **By March 31** below.

By March 31

File electronic Forms W-2 and 1099. File Copy A of electronic (not magnetic media or paper) Forms W-2 with the Social Security Administration and Forms 1099 with the Internal Revenue Service. See the SSA Web Site at www.ssa.gov/employer for more information.

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

Deposit FUTA taxes. Deposit Federal unemployment (FUTA) tax due if it is more than \$100.

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.

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.

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

Ordering publications and forms. See **Form 7018-A**, Employer's Order Blank for 2002 Forms, and **Quick and Easy Access to Tax Help and Forms** at the end of this publication.

Telephone help. You can call the IRS with your tax questions. Check your telephone book for the local number or call 1-800-829-1040.

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

Useful Items

You may want to see:

Publication

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

1. Taxpayer Identification Numbers

If you are required to withhold any income, social security, or Medicare taxes, you will need an employer identification number for yourself, and you will need the social security number of each employee.

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

If you have not asked for an EIN, request one on **Form SS-4**, Application for Employer Identification Number. Form SS-4 contains information on how to apply for an EIN by mail or by telephone.

If you do not have an EIN by the time a return is due, write "Applied For" and the date you applied in the space shown for the number. If you took over another employer's business, do not use that employer's EIN. Make your check for any amount due on a return payable to the "United States Treasury" and show on it your name (as shown on Form SS-4), address, kind of tax, period covered, and date you applied for an EIN.

You should have only one EIN. If you have more than one, notify the Internal Revenue Service Center where you file your return. List the EINs you have, the name and address to which each number was assigned, and the address of your principal place of business. The IRS will tell you which EIN to use.

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

Social security number. An employee's social security number (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. You may, but are not required to, photocopy the social security card if the employee provides it. 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**, Corrected Wage and Tax Statement, 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 (for example, because of marriage or divorce), the employee should request a new card from the SSA. Continue to report the employee's wages under the old name until he or she shows you an updated social security card with the new name.

If 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.

IRS individual taxpayer identification numbers (ITINs) for aliens. A resident or nonresident alien may request an ITIN for tax purposes if he or she does not have and is not eligible to get an SSN. Possession of an ITIN does not change an individual's employment or immigration status under U.S. law. Do not accept an ITIN in place of an SSN for employee identification. An individual with an ITIN who later becomes eligible to work in the United States must obtain an SSN.

Verification of social security numbers. The Social Security Administration (SSA) offers employers and authorized reporting agents two methods for verifying employee SSNs. Both methods match employee names and SSNs.

- **Telephone verification.** To verify up to five names and numbers, call 1-800-772-6270. To verify up to 50 names and numbers, contact your local social security office.
- **Large volume verification.** The **Enumeration Verification Service (EVS)** may be used to verify more than 50 employee names and SSNs. Preregistration is required for EVS or requests made on magnetic media. For more information, call the EVS Information Line at 410-965-7140 or visit SSA's Web Site for Employers at www.ssa.gov/employer.

2. Who Are Employees?

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

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

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

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

- Raise or harvest agricultural or horticultural products on a farm.
- Work in connection with the operation, management, conservation, improvement, or maintenance of your farm and its tools and equipment.
- Handle, process, or package any agricultural or horticultural commodity if you produced over half of the commodity (for a group of more than 20 operators, all 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. (You may report the taxes for household employees separately. See sections 3 and 8.)

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

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

The table on page 19, **How Do Employment Taxes Apply to Farmwork?**, distinguishes between farm and nonfarm activities, and also addresses rules that apply in special situations.

Crew Leaders

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

3. Taxable Wages

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

For more information on what payments are considered taxable wages, see Circular E.

Commodity wages. Commodity wages are not cash and are not subject to social security and Medicare taxes or income tax withholding. However, noncash payments, in-

cluding commodity wages, are treated as cash payments if the substance of the transaction is a cash payment. These payments are subject to social security and Medicare taxes and income tax withholding.

Family members. Generally, the wages you pay to family members who are your employees are subject to social security and Medicare, and income tax withholding, and FUTA tax. However, certain exemptions may apply for your child, spouse, or parent. See the table, **How Do Employment Taxes Apply to Farmwork?**, on page 19.

Household employees. The wages of an employee who performs household services, such as a maid, babysitter, gardener, or cook, in your home are not subject to social security and Medicare taxes if you pay that employee cash wages of less than \$1,300 in 2002.

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

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

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



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

Share farmers and alien workers. Social security and Medicare taxes 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).

4. Social Security and Medicare Taxes

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

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

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

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

Exceptions. The \$150 and \$2,500 tests do not apply to the following situations:

- 1) Wages you pay to a farmworker who receives less than \$150 in annual cash wages are not subject to social security and Medicare taxes, or income tax withholding, even if you pay \$2,500 or more in that year to all your farmworkers, if the farmworker:
 - a) Is employed in agriculture as a hand-harvest laborer,
 - b) Is paid piece rates in an operation that is usually paid on a piece-rate basis in the region of employment,
 - c) Commutes daily from his or her home to the farm, and
 - d) Had been employed in agriculture less than 13 weeks in the preceding calendar year.

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

- 2) Cash wages you pay a household employee are counted in the \$2,500 test, but are not subject to social security and Medicare taxes unless you have paid the worker \$1,300 or more in cash wages in 2002. See the table, **How Do Employment Taxes Apply to Farmwork?**, on page 19.

Social Security and Medicare Tax Rates

For wages paid in 2002, the social security tax rate is 6.2% for both the employee and employer, on the first \$84,900 paid to each employee. You must withhold at this rate from each employee and pay a matching amount. The Medicare tax rate is 1.45% each for the employer and the employee on all wages. Multiply each wage payment by this percentage to figure the amount you must withhold.

Employee share paid by employer. 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 taxes you pay is additional income to the employee. In-

clude 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. Do not count the additional income as wages for FUTA tax purposes.

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. 15-A.

5. Income Tax Withholding

Farmers and crew leaders must withhold Federal income tax from the wages of farmworkers if the wages are subject to social security and Medicare taxes. The amount to withhold is figured on gross wages without taking out social security and Medicare taxes, union dues, insurance, etc. You may use one of several methods to determine the amount of income tax withholding. They are discussed in section 13.

Form W-4. To know how much income tax to withhold from employees' wages, you should have a **Form W-4**, Employee's Withholding Allowance Certificate, on file for each employee. Ask each new employee to give you a signed Form W-4 when starting work. Make the form effective with the first wage payment. If a new employee does not give you a completed Form W-4, withhold tax as if he or she is single, with no withholding allowances. A Form W-4 remains in effect until the employee gives you a new one. If an employee gives you a replacement Form W-4, begin withholding no later than the start of the first payroll period ending on or after the 30th day from the date you received the replacement Form W-4.

Use Form W-4 only to determine income tax withholding. It has no effect on social security, Medicare, state income tax, or any other form of withholding.

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

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

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**, How Do I Adjust My Tax Withholding?, 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 pay-

ments from your employees in addition to withholding based on their Form W-4. If they want 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 are 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 after that date 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. In general, if you pay wages to nonresident aliens, you must withhold income tax (unless excepted by regulations), social security, and Medicare taxes as you would for a U.S. citizen. However, income tax withholding from the wages of nonresident aliens is subject to the special rules shown in **Form W-4** below. You must also give a Form W-2 to the nonresident alien and file a copy with the SSA. The wages are subject to FUTA tax as well. However, see **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Entities, for exceptions to these general rules.

Form W-4. When completing Form W-4 nonresident aliens are required to:

- Not claim exemption from income tax withholding.
- Request withholding as if they are single, regardless of their actual marital status.
- Claim only one allowance. However, if the nonresident alien is a resident of Canada, Mexico, Japan, or Korea, he or she may claim more than one allowance.
- Request an additional income tax withholding amount, depending on the payroll period, as follows:

<u>Payroll Period</u>	<u>Additional Withholding</u>
Weekly	\$7.60
Biweekly	15.30
Semimonthly	16.60
Monthly	33.10
Quarterly	99.40
Semiannually	198.80
Annually	397.50
Daily or Miscellaneous (each day of the payroll period)	1.50

For more information, see Pub. 515.

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 claims (1) more than 10 withholding allowances or (2) exemption from withholding and his or her wages would normally be more than \$200 per week. You are not required to send any other Forms W-4 unless the IRS notifies you in writing to do so.

Each quarter, send to the IRS 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 IRS 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 the IRS. Send the copies to the IRS office where you file your Form 943.

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 and (2) the number of withholding allowances is equal to or less 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 magnetically or electronically. Form W-4 information may be filed with the IRS magnetically or electronically. If you wish to file magnetically or electronically, you must submit **Form 4419**, Application for Filing Information Returns Magnetically/Electronically, to request authorization. See **Pub. 1245**, Specifications for Filing Form W-4, Employee's Withholding Allowance Certificate, Magnetically or Electronically, for information on filing Form W-4 magnetically or electronically. To get additional information about magnetic or electronic 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 certifying 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.

If you receive 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 668-W(c) or 668-W(c)(DO)), 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 668-W(c) and 668-W(c)(DO)(2002)), 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.

How To Figure Income Tax Withholding

There are several ways to figure income tax withholding:

- Percentage method (see pages 20–21).
- Wage bracket tables (see pages 22–41). Also see section 13 for directions on how to use the tables for employees claiming more than 10 allowances.
- Alternative formula tables for percentage method withholding (see **Pub. 15-A**).
- Wage bracket percentage method withholding tables (see **Pub. 15-A**).
- Other alternative methods (see **Pub. 15-A**).

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

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

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

If you pay supplemental wages with regular wages but do not specify the amount of each, withhold 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:

- 1) If you withhold income tax from an employee's regular wages, you can use one of the following methods for the supplemental wages:
 - a) Withhold a flat 27% from each payment.
 - b) 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.
- 2) If you did not withhold income tax from the employee's regular wages, use method 1b above. (This would occur, for example, when the dollar amount 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, supplemental wages are subject to social security, Medicare, and FUTA taxes.

6. Advance Earned Income Credit (EIC) Payment

An employee who is eligible for the earned income credit (EIC) and 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 properly completed Form W-5, except that you are not required to make these payments to farmworkers paid on a daily basis.

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

For 2002, the advance payment can be as much as \$1,503. The tables that begin on page 42 reflect that limit.

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

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

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

For more information, see Form W-5 or Circular E.

How to figure the advance EIC payment. Figure the amount of advance EIC to include in the employee's pay by using either the wage bracket or percentage method tables that begin on page 42. There are separate tables for employees whose spouses have a Form W-5 in effect.

Note: During 2002, if you pay an employee total wages of at least \$29,201 (\$30,201 if married filing jointly) you must stop making advance EIC payments to that employee for the rest of the year.

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

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

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

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**, Employee's Withholding Allowance Certificate, about the EIC, you are encouraged to notify any employees whose wages for 2001 were less than \$32,121 that they may be eligible to claim the credit for 2001. This is because eligible employees may get a refund of the amount of EIC that is more than the tax they owe.

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

If a substitute Form W-2 is given on time but does not 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 is not 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, 2002.

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

7. Deposit Requirements

Generally, you must deposit both the employer and employee shares of social security and Medicare taxes and income tax withheld (minus any advance earned income credit payments) during the year by mailing or delivering a check, money order, or cash to an authorized financial institution. However, some employers are required to deposit using the Electronic Federal Tax Payment System (EFTPS). See **How To Deposit** later.

Payment with return. You may make payments with Forms 943 or 945 instead of depositing if:

- You accumulate less than a \$2,500 tax liability during the year (line 11 of Form 943 or line 4 of Form 945) and you pay in full with a timely filed return. However, if you are unsure that you will accumulate less than \$2,500, deposit under the rules explained in this section so that you will not be subject to failure to deposit penalties, or
- You are making a payment in accordance with the **Accuracy of deposits rule** discussed later. This payment may be \$2,500 or more. **Caution:** *Only monthly schedule depositors, defined later, are allowed to make this payment with the return.*

When To Deposit

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.*

The rules for determining when to deposit Form 943 taxes are discussed below. Under these rules, you are classified as either a **monthly schedule depositor** or a **semiweekly schedule depositor**.

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

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

Lookback period. The lookback period is the second calendar year preceding the current calendar year. For example, the lookback period for 2002 is 2000.

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

2000 — \$48,000

2001 — \$60,000

Rose Co. is a monthly schedule depositor for 2002 because its taxes for the lookback period (\$48,000 for calendar year 2000) were not more than \$50,000. However, for 2003, Rose Co. is a semiweekly schedule depositor because the total taxes for its lookback period (\$60,000 for calendar year 2001) exceeded \$50,000.

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, line 9). **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 2000. The employer discovered during March 2001 that the tax during the lookback period was understated by \$10,000 and corrected this error with an adjustment on the 2001 Form 943. The total tax reported in the lookback period is \$45,000. The \$10,000 adjustment is treated as part of the 2001 taxes.

Monthly Deposit Schedule

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

Monthly schedule example. Red Co. is a seasonal employer and a monthly schedule depositor. It pays wages each Friday. During January 2002 it paid wages but did not pay any wages during February. Red Co. must deposit the combined tax liabilities for the 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.

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 schedule depositor for the first calendar year of your business (but see the **\$100,000 Next-Day Deposit Rule** later).

Semiweekly Deposit Schedule

You are a semiweekly schedule depositor for a calendar year if the total taxes on Form 943 (line 11) during your lookback period were more than \$50,000. Under the semiweekly deposit schedule, deposit Form 941 taxes on payments made on Wednesday, Thursday, and/or Friday by the following Wednesday. Deposit amounts accumulated on payments made on Saturday, Sunday, Monday, and/or Tuesday by the following Friday.

Semiweekly Deposit Schedule

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

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

Semiweekly deposit period spanning two quarters. If you have more than one pay date during a semiweekly period, and the pay dates fall in different calendar quarters, you will need to make separate deposits for the separate liabilities. For example, if you have a pay date on Saturday March 30, 2002 (first quarter), and another pay date on Tuesday, April 2, 2002 (second quarter), two separate deposits would be required even though the pay dates fall within the same semiweekly period. Both deposits would be due Friday, April 5, 2002 (three banking days from the end of the semiweekly deposit period).

Semiweekly schedule example. Green Inc., a semiweekly schedule depositor, pays wages on the last day of each month. Green Inc. will deposit only once a month, but the deposit will be made under the semiweekly deposit schedule as follows. Green Inc.'s tax liability for the May 31, 2002 (Friday) wage payment must be deposited by June 5, 2002 (Wednesday).

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 next banking day. In addition to Federal and state

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

Semiweekly schedule depositors will always have 3 banking days to make a deposit. That is, if any of the 3 weekdays after the end of a semiweekly period is a banking holiday, you will have one additional banking day to deposit. For example, if a semiweekly schedule depositor accumulated taxes on Friday and the following Monday is not a banking day, the deposit normally due on Wednesday may be made on Thursday (allowing 3 banking days to make the deposit).

\$100,000 Next-Day Deposit Rule

If you accumulate \$100,000 or more of net Form 943 taxes (taxes reduced by any advance EIC payments) on any day during a deposit period, you must deposit the tax by the close of the next banking day, whether you are a monthly or a semiweekly schedule depositor. For monthly schedule depositors, the deposit period is a calendar month. For semiweekly schedule 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 schedule depositor has accumulated taxes of \$95,000 on Tuesday (end of a Saturday-through-Tuesday deposit period) and \$10,000 on Wednesday, the \$100,000 next-day deposit rule does not apply because the \$10,000 is accumulated in the next deposit period. Thus, \$95,000 must be deposited on Friday and \$10,000 must be deposited on the following Wednesday.

In addition, once you accumulate at least \$100,000 in a deposit period, stop accumulating at the end of that day and begin to accumulate anew on the next day. For example, Fir Co. is a semiweekly schedule depositor. On Monday, Fir Co. accumulates taxes of \$110,000 and must deposit the tax 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 by Friday using the normal semiweekly deposit schedule.

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

Example of the \$100,000 next-day deposit rule. Elm Inc. started business on May 3, 2002. Because Elm Inc. is a new employer, the taxes for its lookback period are considered to be zero; therefore, Elm Inc. is a monthly schedule depositor. On May 10, Elm Inc. paid wages for the first time and accumulated taxes of \$60,000. On May 17 (Friday), Elm Inc. paid wages and accumulated taxes of

\$50,000, for a total of \$110,000. Because Elm Inc. accumulated \$110,000 on May 17, it must deposit \$110,000 by May 20 (Monday), the next banking day.

Accuracy of Deposits Rule

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

- 1) Any deposit shortfall does not exceed the greater of \$100 or 2% of the amount of taxes otherwise required to be deposited, and
- 2) The deposit shortfall is paid or deposited by the shortfall makeup date as described below.
 - *Monthly Schedule Depositor*—Deposit the shortfall or pay it with your return by the due date of Form 943. You may pay the shortfall with Form 943 even if the amount is \$2,500 or more.
 - *Semiweekly Schedule Depositor*—Deposit by the earlier of (1) the first Wednesday or Friday (whichever comes first) that falls on or after the 15th of the month following the month in which the shortfall occurred or (2) the due date for Form 943. For example, if a semiweekly schedule depositor has a deposit shortfall during February 2002, the shortfall makeup date is March 15, 2002 (Friday).

How To Deposit

The two methods of depositing employment taxes are discussed below. See page 9 for exceptions explaining when taxes may be paid with the tax return instead of deposited.

Electronic deposit requirement. You must make electronic deposits of all depository taxes (such as employment tax, excise tax, and corporate income tax) using the Electronic Federal Tax Payment System (EFTPS) in 2002 if:

- The total deposits of such taxes in 2000 was more than \$200,000 or
- You were required to use EFTPS in 2001.

If you are required to use EFTPS and fail to do so, you may be subject to a 10% penalty. If you are not required to use EFTPS, you may participate voluntarily. To get more information or to enroll in EFTPS, call 1-800-555-4477 or 1-800-945-8400.

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

Making deposits with FTD coupons. If you are not making deposits by EFTPS, use **Form 8109**, Federal Tax

Deposit Coupon, to make the deposits at a financial institution that is an authorized depository for Federal taxes.

For new employers, the IRS will send you a Federal Tax Deposit (FTD) coupon book 5 to 6 weeks after you receive an employer identification number (EIN). (Apply for an EIN on Form SS-4.) The IRS will keep track of the number of FTD coupons you use and **automatically** will send you additional coupons when you need them. If you do not receive your resupply of FTD coupons, call 1-800-829-1040. You can have the FTD coupon books sent to a branch office, tax preparer, or service bureau that is making your deposits by showing that address on **Form 8109-C**, FTD Address Change, which is in the FTD coupon book. (Filing Form 8109-C will not change your address of record; it will change only the address where the FTD coupons are mailed.) The FTD coupons will be preprinted with your name, address, and EIN. They have entry boxes for indicating the type of tax and the tax period for which the deposit is made.

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

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

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

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

If you prefer, you may mail your coupon and payment to Financial Agent, Federal Tax Deposit Processing, P.O. Box 970030, St. Louis, MO 63197. Make your check or money order payable to **Financial Agent**.

Depositing on time. The IRS determines if deposits are on time by the date they are received by an authorized depository. To be considered timely, the funds must be available to the depository on the deposit due date before the institution's daily cutoff deadline. Contact your local depository for information concerning check clearance and

cutoff schedules. However, a deposit received by the authorized depository after the due date will be considered timely if the taxpayer establishes that it was mailed in the United States 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.*

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. Make it payable to the “United States Treasury” and show on it your name (as shown on Form SS-4), address, kind of tax, period covered, and date you applied for an EIN. Send an explanation with the deposit. **Do not** use **Form 8109-B**, Federal Tax Deposit Coupon, 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. You may get this form by calling 1-800-829-1040. Be sure to have your EIN ready when you call. You will **not** be able to obtain this form by calling 1-800-TAX-FORM.

Use Form 8109-B to make deposits only if—

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

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

Deposit Penalties

Penalties may apply if you do not make required deposits on time, make deposits for less than the required amount, or if you do not use EFTPS when required. The penalties do not apply if any failure to make a proper and timely deposit was due to reasonable cause and not to willful neglect. 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. Also applies to amounts paid within 10 days of the date of the first notice the IRS sent asking for the tax due.
- 10% - Deposits made at an unauthorized financial institution, paid directly to the IRS, or paid with your tax return (but see **Depositing without an EIN** and **Payment with return** earlier for exceptions).

10% - Amounts subject to electronic deposit requirements but not deposited using the Electronic Federal Tax Payment System (EFTPS).

15% - Amounts still unpaid more than 10 days after the date of the first notice the IRS sent asking for the tax due or the day on which you receive notice and demand for immediate payment, whichever is earlier.

Order in which deposits are applied. Beginning in 2002, deposits generally are applied to the most recent tax liability within the year. Before 2002, deposits generally were applied first to the oldest liability. For examples on how the IRS will apply deposits, see Rev. Proc. 2001-58 (2001-50 I.R.B. 579). However, if you receive a failure-to-deposit penalty notice, you may designate how your payment is to be applied in order to minimize the amount of the penalty. Follow the instructions on the penalty notice you receive. For more information on designating deposits, see Rev. Proc. 99-10, 1999-1 C.B. 272. You can find Rev. Proc. 99-10 on page 11 of Internal Revenue Bulletin 1999-2 at www.irs.gov.

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

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

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

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

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

Employers of Both Farm and Nonfarm Workers

If you employ both farm and nonfarm workers, you must treat employment taxes for the farmworkers (Form 943 taxes) separately from employment taxes for the nonfarm workers (Form 941 taxes). Form 943 taxes and Form 941

taxes are not combined for purposes of applying any of the deposit schedule rules.

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

8. Form 943

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

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

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

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 unpaid tax due with that return. The maximum penalty is 25% of the tax due. Also, for each month or part of a month the tax is paid late (disregarding any extensions of the payment deadline), a penalty of 0.5% of the amount of unpaid tax may apply. The maximum amount of this penalty is also 25% of the tax due. The penalties will not be charged if you have reasonable cause for failing to file or pay. If you file or pay late, attach an explanation to your Form 943. In addition, interest accrues from the due date of the tax on any unpaid balance.

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

9. Adjustments on Form 943

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

Current Year Adjustments

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

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

Prior Year Adjustments

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

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

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

Do not file Form 941c or the written statement separately. The IRS will not be able to process your adjustments without this supporting information. See the instructions for Form 941c for more information.

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

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

You may also need to correct Forms W-2 for the prior year if they do not show the actual withholding by filing **Form W-2c**, Corrected Wage and Tax Statement, and **Form W-3c**, Transmittal of Corrected Wage and Tax Statements.

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

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

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

Filing a claim for overreported prior year liabilities. If you discover an error on a prior year return resulting in a tax overpayment, you may file **Form 843**, Claim for Refund and Request for Abatement, for a refund. This form also can be used to request an abatement of an overassessment of employment taxes, interest, and/or penalties. You must file Form 941c, or an equivalent statement, with Form 843. See the separate **Instructions for Form 843**.

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

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

Filing corrections to Form W-2 and W-3 statements. When adjustments are made to correct social security and Medicare taxes because of a change in the wage totals reported for a previous year, you also may need to file Forms W-2c and Form W-3c.

10. Federal Unemployment (FUTA) Tax

The Federal Unemployment Tax Act (FUTA), with state unemployment systems, provides for payments of unemployment compensation to workers who have lost their jobs. Most employers pay both a Federal and a state unemployment tax. Only the employer pays FUTA tax; it is not deducted from the employees' wages. For information, see the **Instructions for Form 940**.

For 2001, you must file **Form 940** or **940-EZ**, Employer's Annual Federal Unemployment (FUTA) Tax Return, if you:

- Paid cash wages of \$20,000 or more to farmworkers in any calendar quarter in 2000 or 2001 or
- Employed 10 or more farmworkers during at least some part of a day (whether or not at the same time) during any 20 or more different weeks in 2000 or 20 or more different weeks in 2001.

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

Generally, farmworkers supplied by a crew leader are considered employees of the farm operator for purposes of the FUTA tax unless (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. Therefore, if (1) or (2) applies, the farmworkers are generally employees of the crew leader.

You must deposit FUTA tax with an authorized financial institution. (If you are subject to the electronic deposit requirements, you must use the EFTPS system. See section 7.) **The deposit rules for FUTA tax are different from those for income, social security, and Medicare taxes.** See **Deposit rules for FUTA tax** below.

FUTA tax rate. For 2001 and 2002, the FUTA tax rate is 6.2% on the first \$7,000 of cash wages you pay each employee. You may receive a credit of up to 5.4% of FUTA wages for the state unemployment tax you pay. If your state tax rate (experience rate) is less than 5.4%, you are still allowed the full 5.4% credit. Therefore, your net FUTA tax rate may be as low as 0.8% (.008). FUTA tax applies, however, even if you are exempt from state unemployment tax or your employees are ineligible for unemployment compensation benefits. Forms 940 and 940-EZ take state credits into account.

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

Deposit rules for FUTA tax. Generally, deposit FUTA tax quarterly. To figure your FUTA tax, multiply .008 times the

amount of wages paid to each employee during the quarter. When an employee's wages reach \$7,000, do not figure any additional FUTA tax for that employee. If the FUTA tax for the quarter (plus any undeposited FUTA tax from prior quarters) is more than \$100, deposit the FUTA tax with an authorized financial institution, or by using EFTPS, explained in section 7, by the last day of the month following the close of the quarter. If the amount is \$100 or less, you do not have to deposit it, but you must add it to the amount subject to deposit for the next quarter. To help ensure proper crediting to your account, write your employer identification number, "Form 940," and the tax period the deposit applies to on your check or money order.

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.

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

Form 940-EZ is a simpler version of Form 940. 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 or 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.

Once you have filed a Form 940 or 940-EZ, you will receive a preaddressed form near the end of each calendar year. If you do not receive a form, request one by calling 1-800-TAX-FORM in time to receive it and file when due.

11. Records You Should Keep

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

Keep a record of:

- Your EIN.
- Names, addresses, social security numbers, and occupations of employees.
- Dates of employees' employment.
- Amounts and dates of all cash wages, annuity, and pension payments.
- Fair market value and dates of all noncash payments.

- Periods for which employees were paid while absent due to sickness or injury, and the amount and weekly rate of payments you or third-party payers made to them.
- Dates and amounts of tax deposits you made and acknowledgment numbers for deposits made by EFTPS.
- Fringe benefits provided, including substantiation.

Keep copies of:

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

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

12. Reconciling Wage Reporting Forms

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

To help reduce discrepancies—

- 1) Report bonuses as wages and as social security and Medicare wages on Forms W-2 and 943.
- 2) Report social security and Medicare wages and taxes separately on Forms W-2, W-3, and 943.
- 3) Report social security taxes on Form W-2 in the box for social security tax withheld, 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 wages for each employee do not exceed the annual social security wage base.
- 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—

- Income tax withholding, social security wages, and Medicare wages.
- Social security and Medicare taxes. The amounts shown on Form 943, including current year adjustments, should be approximately twice the amounts shown on Form W-3.
- Advance earned income credit.

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

13. Income Tax Withholding Methods

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

Wage Bracket Method

Under the wage bracket method, find the proper table (on pages 22 through 41) 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 below. Be sure to reduce wages by the amount of total withholding allowances (shown in the table on this page) before using the percentage method tables on pages 20 and 21.

Adjusting for employees claiming over 10 withholding allowances. To adapt the wage bracket tables for employees who are claiming over 10 allowances:

- 1) Multiply the number of withholding allowances that is over 10 by the allowance value for the payroll period. (The allowance values are in the **Percentage Method—2002 Amount for One Withholding Allowance** table on this page.)
- 2) Subtract the result from the employee's wages.
- 3) On this amount, find and withhold the tax in the column for 10 allowances.

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

Percentage Method

If you do not want to use the wage bracket tables on pages 22 through 41 to figure how much income tax to withhold, you can use the percentage method based on the table on this page and the appropriate rate table. This method works for any number of withholding allowances the employee claims and any amount of wages.

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

- 1) Multiply one withholding allowance (see table on this page) by the number of allowances the employee claims.
- 2) Subtract that amount from the employee's wages.
- 3) Determine the amount to withhold from the appropriate table on page 20 or 21.

Percentage Method—2002 Amount for One Withholding Allowance

Payroll Period	One Withholding Allowance
Weekly	\$ 57.69
Biweekly	115.38
Semimonthly	125.00
Monthly	250.00
Quarterly	750.00
Semiannually	1,500.00
Annually	3,000.00
Daily or miscellaneous (each day of the payroll period)	11.54

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

1. Total wage payment	\$600.00
2. One allowance	\$57.69
3. Allowances claimed on Form W-4	2
4. Line 2 times line 3	<u>115.38</u>
5. Amount subject to withholding (subtract line 4 from line 1)	\$484.62
6. Tax to be withheld on \$484.62 from Table 1—single person, page 20	<u>59.39</u>

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 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 \$12,000 (the value of four withholding allowances annually) for a balance of \$40,000. Using Table 7—Annual Payroll Period, the annual withholding is \$4,432.50. Divide the annual amount by 52. The weekly withholding is \$85.24.

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. 15-A**, Employer's Supplemental Tax Guide, describes these alternative methods.

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

If rounding is used, it must be used consistently. Round withheld 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.

14. Advance Earned Income Credit (EIC) Payment Methods

To figure the advance EIC payment, you may use either the Wage Bracket Method or the Percentage Method explained below. 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. See section 6 for an explanation of the advance EIC.

Wage Bracket Method

If you use the wage bracket tables on pages 44 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 head of household, **(b)** married without spouse filing certificate, or **(c)** married with both spouses filing certificates. Find the amount of the advance EIC payment shown in the appropriate table for the amount of wages paid.

Percentage Method

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

Find the employee's gross wages before any deductions in the appropriate table on pages 42 through 43. There are different tables for **(a)** single or head of household, **(b)** married without spouse filing certificate, or **(c)** married with both spouses filing certificates. Find the amount of the advance EIC payment shown in the appropriate table for the amount of wages paid.

Rounding.

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

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

15. How Do Employment Taxes Apply to Farmwork?

	Income Tax Withholding, Social Security and Medicare	Federal Unemployment Tax
<p>Farm Employment Includes:</p> <ol style="list-style-type: none"> 1. Cultivating soil; raising or harvesting any agricultural or horticultural commodity; the care of livestock, poultry, bees, fur-bearing animals, or wildlife. 2. Work on farm if major farm duties are in management or maintenance, etc., of farm, tools, or equipment, or salvaging timber, clearing brush and other debris left by hurricane. 3. Work in connection with the production and harvesting of turpentine and other oleoresinous products. 4. Cotton ginning. 5. Operation or maintenance of ditches, reservoirs, canals, or waterways, not owned or operated for profit, used only for supplying or storing water for farming purposes. 6. Processing, packaging, etc., any commodity in its unmanufactured state, if employed by farm operator or unincorporated group of not more than 20 farm operators who produced over half of commodity processed; or other groups of operators if they produced all of the commodity. 7. Hatching poultry, on a farm.* 8. Production or harvesting of maple sap. 	Taxable if \$150 or \$2,500 test is met. See section 4.	Taxable if either test in section 10 is met.
<p>Employment Not Considered Farmwork:</p> <ol style="list-style-type: none"> 1. Handling or processing commodities after delivery to terminal market for commercial canning or freezing. 2. Operation or maintenance of ditches, canals, reservoirs, or waterways, not meeting tests in (5) above. 3. Processing, packaging, delivering, etc., any commodity in its unmanufactured state, if group of farm operators do not meet the tests in (6) above. 	Taxable under general employment rules. (Special farm rules do not apply.)	Taxable under general FUTA rules. (Special farm rules do not apply.)
Special Employment Situations:		
1. Household employees on farm operated for profit.	Taxable if paid \$1,300 or more in cash in 2002. Exempt for an individual under age 18 at any time during calendar year if not his or her principal occupation. (A student under age 18 is not considered to have household work as a principal occupation.)	Taxable if either test in section 10 is met.
2. Services not in the course of employer's trade or business on farm operated for profit (cash payments only).	Taxable if \$150 or \$2,500 test is met (see section 4), unless performed by parent employed by child.	Taxable only if \$50 or more is paid in a quarter and employee works on 24 or more different days in current or prior quarter.
3. 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.	Exempt.
4. Family employment.	Exempt for employer's child under age 18, but counted for \$150 or \$2,500 test. Taxable for spouse of employer.	Exempt if services performed by employer's parent, or spouse, or by child under age 21.

*Hatching poultry off the farm is not considered farmwork for income tax withholding, social security and Medicare. It is considered farmwork for Federal unemployment tax.

Tables for Percentage Method of Withholding
(For Wages Paid in 2002)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$51		\$0		Not over \$124.		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$51	—\$164.	. . . 10%	—\$51	\$124	—\$355.	. . . 10%	—\$124
\$164	—\$570.	. . . \$11.30 plus 15%	—\$164	\$355	—\$991.	. . . \$23.10 plus 15%	—\$355
\$570	—\$1,247.	. . . \$72.20 plus 27%	—\$570	\$991	—\$2,110.	. . . \$118.50 plus 27%	—\$991
\$1,247	—\$2,749.	. . . \$254.99 plus 30%	—\$1,247	\$2,110	—\$3,400.	. . . \$420.63 plus 30%	—\$2,110
\$2,749	—\$5,938.	. . . \$705.59 plus 35%	—\$2,749	\$3,400	—\$5,998.	. . . \$807.63 plus 35%	—\$3,400
\$5,938		. . . \$1,821.74 plus 38.6%	—\$5,938	\$5,998		. . . \$1,716.93 plus 38.6%	—\$5,998

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$102		\$0		Not over \$248.		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$102	—\$329	. . . 10%	—\$102	\$248	—\$710	. . . 10%	—\$248
\$329	—\$1,140	. . . \$22.70 plus 15%	—\$329	\$710	—\$1,983	. . . \$46.20 plus 15%	—\$710
\$1,140	—\$2,493	. . . \$144.35 plus 27%	—\$1,140	\$1,983	—\$4,219	. . . \$237.15 plus 27%	—\$1,983
\$2,493	—\$5,498	. . . \$509.66 plus 30%	—\$2,493	\$4,219	—\$6,800	. . . \$840.87 plus 30%	—\$4,219
\$5,498	—\$11,875	. . . \$1,411.16 plus 35%	—\$5,498	\$6,800	—\$11,996	. . . \$1,615.17 plus 35%	—\$6,800
\$11,875		. . . \$3,643.11 plus 38.6%	—\$11,875	\$11,996		. . . \$3,433.77 plus 38.6%	—\$11,996

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$110		\$0		Not over \$269.		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$110	—\$356.	. . . 10%	—\$110	\$269	—\$769.	. . . 10%	—\$269
\$356	—\$1,235.	. . . \$24.60 plus 15%	—\$356	\$769	—\$2,148.	. . . \$50.00 plus 15%	—\$769
\$1,235	—\$2,701.	. . . \$156.45 plus 27%	—\$1,235	\$2,148	—\$4,571.	. . . \$256.85 plus 27%	—\$2,148
\$2,701	—\$5,956.	. . . \$552.27 plus 30%	—\$2,701	\$4,571	—\$7,367.	. . . \$911.06 plus 30%	—\$4,571
\$5,956	—\$12,865.	. . . \$1,528.77 plus 35%	—\$5,956	\$7,367	—\$12,996.	. . . \$1,749.86 plus 35%	—\$7,367
\$12,865		. . . \$3,946.92 plus 38.6%	—\$12,865	\$12,996		. . . \$3,720.01 plus 38.6%	—\$12,996

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$221		\$0		Not over \$538.		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$221	—\$713.	. . . 10%	—\$221	\$538	—\$1,538.	. . . 10%	—\$538
\$713	—\$2,471.	. . . \$49.20 plus 15%	—\$713	\$1,538	—\$4,296.	. . . \$100.00 plus 15%	—\$1,538
\$2,471	—\$5,402.	. . . \$312.90 plus 27%	—\$2,471	\$4,296	—\$9,142.	. . . \$513.70 plus 27%	—\$4,296
\$5,402	—\$11,913.	. . . \$1,104.27 plus 30%	—\$5,402	\$9,142	—\$14,733.	. . . \$1,822.12 plus 30%	—\$9,142
\$11,913	—\$25,729.	. . . \$3,057.57 plus 35%	—\$11,913	\$14,733	—\$25,992.	. . . \$3,499.42 plus 35%	—\$14,733
\$25,729		. . . \$7,893.17 plus 38.6%	—\$25,729	\$25,992		. . . \$7,440.07 plus 38.6%	—\$25,992

Tables for Percentage Method of Withholding (Continued)
(For Wages Paid in 2002)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$663		\$0		Not over \$1,613		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$663	—\$2,138	10%	—\$663	\$1,613	—\$4,613	10%	—\$1,613
\$2,138	—\$7,413	\$147.50 plus 15%	—\$2,138	\$4,613	—\$12,888	\$300.00 plus 15%	—\$4,613
\$7,413	—\$16,205	\$938.75 plus 27%	—\$7,413	\$12,888	—\$27,425	\$1,541.25 plus 27%	—\$12,888
\$16,205	—\$35,738	\$3,312.59 plus 30%	—\$16,205	\$27,425	—\$44,200	\$5,466.24 plus 30%	—\$27,425
\$35,738	—\$77,188	\$9,172.49 plus 35%	—\$35,738	\$44,200	—\$77,975	\$10,498.74 plus 35%	—\$44,200
\$77,188	. . . . .	\$23,679.99 plus 38.6%	—\$77,188	\$77,975	. . . . .	\$22,319.99 plus 38.6%	—\$77,975

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,325		\$0		Not over \$3,225		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$1,325	—\$4,275	10%	—\$1,325	\$3,225	—\$9,225	10%	—\$3,225
\$4,275	—\$14,825	\$295.00 plus 15%	—\$4,275	\$9,225	—\$25,775	\$600.00 plus 15%	—\$9,225
\$14,825	—\$32,410	\$1,877.50 plus 27%	—\$14,825	\$25,775	—\$54,850	\$3,082.50 plus 27%	—\$25,775
\$32,410	—\$71,475	\$6,625.45 plus 30%	—\$32,410	\$54,850	—\$88,400	\$10,932.75 plus 30%	—\$54,850
\$71,475	—\$154,375	\$18,344.95 plus 35%	—\$71,475	\$88,400	—\$155,950	\$20,997.75 plus 35%	—\$88,400
\$154,375	. . . . .	\$47,359.95 plus 38.6%	—\$154,375	\$155,950	. . . . .	\$44,640.25 plus 38.6%	—\$155,950

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$2,650		\$0		Not over \$6,450		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$2,650	—\$8,550	10%	—\$2,650	\$6,450	—\$18,450	10%	—\$6,450
\$8,550	—\$29,650	\$590.00 plus 15%	—\$8,550	\$18,450	—\$51,550	\$1,200.00 plus 15%	—\$18,450
\$29,650	—\$64,820	\$3,755.00 plus 27%	—\$29,650	\$51,550	—\$109,700	\$6,165.00 plus 27%	—\$51,550
\$64,820	—\$142,950	\$13,250.90 plus 30%	—\$64,820	\$109,700	—\$176,800	\$21,865.50 plus 30%	—\$109,700
\$142,950	—\$308,750	\$36,689.90 plus 35%	—\$142,950	\$176,800	—\$311,900	\$41,995.50 plus 35%	—\$176,800
\$308,750	. . . . .	\$94,719.90 plus 38.6%	—\$308,750	\$311,900	. . . . .	\$89,280.50 plus 38.6%	—\$311,900

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person —			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:		If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$10.20		\$0		Not over \$24.80		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$10.20	—\$32.90	10%	—\$10.20	\$24.80	—\$71.00	10%	—\$24.80
\$32.90	—\$114.00	\$2.27 plus 15%	—\$32.90	\$71.00	—\$198.30	\$4.62 plus 15%	—\$71.00
\$114.00	—\$249.30	\$14.44 plus 27%	—\$114.00	\$198.30	—\$421.90	\$23.72 plus 27%	—\$198.30
\$249.30	—\$549.80	\$50.97 plus 30%	—\$249.30	\$421.90	—\$680.00	\$84.09 plus 30%	—\$421.90
\$549.80	—\$1,187.50	\$141.12 plus 35%	—\$549.80	\$680.00	—\$1,199.60	\$161.52 plus 35%	—\$680.00
\$1,187.50	. . . . .	\$364.32 plus 38.6%	—\$1,187.50	\$1,199.60	. . . . .	\$343.38 plus 38.6%	—\$1,199.60

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid in 2002)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	60	1	0	0	0	0	0	0	0	0	0	0
60	65	1	0	0	0	0	0	0	0	0	0	0
65	70	2	0	0	0	0	0	0	0	0	0	0
70	75	2	0	0	0	0	0	0	0	0	0	0
75	80	3	0	0	0	0	0	0	0	0	0	0
80	85	3	0	0	0	0	0	0	0	0	0	0
85	90	4	0	0	0	0	0	0	0	0	0	0
90	95	4	0	0	0	0	0	0	0	0	0	0
95	100	5	0	0	0	0	0	0	0	0	0	0
100	105	5	0	0	0	0	0	0	0	0	0	0
105	110	6	0	0	0	0	0	0	0	0	0	0
110	115	6	0	0	0	0	0	0	0	0	0	0
115	120	7	1	0	0	0	0	0	0	0	0	0
120	125	7	1	0	0	0	0	0	0	0	0	0
125	130	8	2	0	0	0	0	0	0	0	0	0
130	135	8	2	0	0	0	0	0	0	0	0	0
135	140	9	3	0	0	0	0	0	0	0	0	0
140	145	9	3	0	0	0	0	0	0	0	0	0
145	150	10	4	0	0	0	0	0	0	0	0	0
150	155	10	4	0	0	0	0	0	0	0	0	0
155	160	11	5	0	0	0	0	0	0	0	0	0
160	165	11	5	0	0	0	0	0	0	0	0	0
165	170	12	6	0	0	0	0	0	0	0	0	0
170	175	13	6	1	0	0	0	0	0	0	0	0
175	180	13	7	1	0	0	0	0	0	0	0	0
180	185	14	7	2	0	0	0	0	0	0	0	0
185	190	15	8	2	0	0	0	0	0	0	0	0
190	195	16	8	3	0	0	0	0	0	0	0	0
195	200	16	9	3	0	0	0	0	0	0	0	0
200	210	17	10	4	0	0	0	0	0	0	0	0
210	220	19	11	5	0	0	0	0	0	0	0	0
220	230	20	12	6	0	0	0	0	0	0	0	0
230	240	22	13	7	1	0	0	0	0	0	0	0
240	250	23	15	8	2	0	0	0	0	0	0	0
250	260	25	16	9	3	0	0	0	0	0	0	0
260	270	26	18	10	4	0	0	0	0	0	0	0
270	280	28	19	11	5	0	0	0	0	0	0	0
280	290	29	21	12	6	0	0	0	0	0	0	0
290	300	31	22	14	7	1	0	0	0	0	0	0
300	310	32	24	15	8	2	0	0	0	0	0	0
310	320	34	25	17	9	3	0	0	0	0	0	0
320	330	35	27	18	10	4	0	0	0	0	0	0
330	340	37	28	20	11	5	0	0	0	0	0	0
340	350	38	30	21	12	6	1	0	0	0	0	0
350	360	40	31	23	14	7	2	0	0	0	0	0
360	370	41	33	24	15	8	3	0	0	0	0	0
370	380	43	34	26	17	9	4	0	0	0	0	0
380	390	44	36	27	18	10	5	0	0	0	0	0
390	400	46	37	29	20	11	6	0	0	0	0	0
400	410	47	39	30	21	13	7	1	0	0	0	0
410	420	49	40	32	23	14	8	2	0	0	0	0
420	430	50	42	33	24	16	9	3	0	0	0	0
430	440	52	43	35	26	17	10	4	0	0	0	0
440	450	53	45	36	27	19	11	5	0	0	0	0
450	460	55	46	38	29	20	12	6	0	0	0	0
460	470	56	48	39	30	22	13	7	1	0	0	0
470	480	58	49	41	32	23	15	8	2	0	0	0
480	490	59	51	42	33	25	16	9	3	0	0	0
490	500	61	52	44	35	26	18	10	4	0	0	0
500	510	62	54	45	36	28	19	11	5	0	0	0
510	520	64	55	47	38	29	21	12	6	0	0	0
520	530	65	57	48	39	31	22	14	7	1	0	0
530	540	67	58	50	41	32	24	15	8	2	0	0
540	550	68	60	51	42	34	25	17	9	3	0	0
550	560	70	61	53	44	35	27	18	10	4	0	0
560	570	71	63	54	45	37	28	20	11	5	0	0
570	580	74	64	56	47	38	30	21	12	6	0	0
580	590	76	66	57	48	40	31	23	14	7	1	0
590	600	79	67	59	50	41	33	24	15	8	2	0

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid in 2002)

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	\$82	\$69	\$60	\$51	\$43	\$34	\$26	\$17	\$9	\$3	\$0
610	620	84	70	62	53	44	36	27	18	10	4	0
620	630	87	72	63	54	46	37	29	20	11	5	0
630	640	90	74	65	56	47	39	30	21	13	6	1
640	650	92	77	66	57	49	40	32	23	14	7	2
650	660	95	80	68	59	50	42	33	24	16	8	3
660	670	98	82	69	60	52	43	35	26	17	9	4
670	680	101	85	71	62	53	45	36	27	19	10	5
680	690	103	88	72	63	55	46	38	29	20	12	6
690	700	106	90	75	65	56	48	39	30	22	13	7
700	710	109	93	77	66	58	49	41	32	23	15	8
710	720	111	96	80	68	59	51	42	33	25	16	9
720	730	114	98	83	69	61	52	44	35	26	18	10
730	740	117	101	86	71	62	54	45	36	28	19	11
740	750	119	104	88	73	64	55	47	38	29	21	12
750	760	122	107	91	75	65	57	48	39	31	22	13
760	770	125	109	94	78	67	58	50	41	32	24	15
770	780	128	112	96	81	68	60	51	42	34	25	16
780	790	130	115	99	83	70	61	53	44	35	27	18
790	800	133	117	102	86	71	63	54	45	37	28	19
800	810	136	120	104	89	73	64	56	47	38	30	21
810	820	138	123	107	92	76	66	57	48	40	31	22
820	830	141	125	110	94	79	67	59	50	41	33	24
830	840	144	128	113	97	81	69	60	51	43	34	25
840	850	146	131	115	100	84	70	62	53	44	36	27
850	860	149	134	118	102	87	72	63	54	46	37	28
860	870	152	136	121	105	90	74	65	56	47	39	30
870	880	155	139	123	108	92	77	66	57	49	40	31
880	890	157	142	126	110	95	79	68	59	50	42	33
890	900	160	144	129	113	98	82	69	60	52	43	34
900	910	163	147	131	116	100	85	71	62	53	45	36
910	920	165	150	134	119	103	87	72	63	55	46	37
920	930	168	152	137	121	106	90	75	65	56	48	39
930	940	171	155	140	124	108	93	77	66	58	49	40
940	950	173	158	142	127	111	96	80	68	59	51	42
950	960	176	161	145	129	114	98	83	69	61	52	43
960	970	179	163	148	132	117	101	85	71	62	54	45
970	980	182	166	150	135	119	104	88	72	64	55	46
980	990	184	169	153	137	122	106	91	75	65	57	48
990	1,000	187	171	156	140	125	109	93	78	67	58	49
1,000	1,010	190	174	158	143	127	112	96	81	68	60	51
1,010	1,020	192	177	161	146	130	114	99	83	70	61	52
1,020	1,030	195	179	164	148	133	117	102	86	71	63	54
1,030	1,040	198	182	167	151	135	120	104	89	73	64	55
1,040	1,050	200	185	169	154	138	123	107	91	76	66	57
1,050	1,060	203	188	172	156	141	125	110	94	78	67	58
1,060	1,070	206	190	175	159	144	128	112	97	81	69	60
1,070	1,080	209	193	177	162	146	131	115	99	84	70	61
1,080	1,090	211	196	180	164	149	133	118	102	87	72	63
1,090	1,100	214	198	183	167	152	136	120	105	89	74	64
1,100	1,110	217	201	185	170	154	139	123	108	92	76	66
1,110	1,120	219	204	188	173	157	141	126	110	95	79	67
1,120	1,130	222	206	191	175	160	144	129	113	97	82	69
1,130	1,140	225	209	194	178	162	147	131	116	100	85	70
1,140	1,150	227	212	196	181	165	150	134	118	103	87	72
1,150	1,160	230	215	199	183	168	152	137	121	105	90	74
1,160	1,170	233	217	202	186	171	155	139	124	108	93	77
1,170	1,180	236	220	204	189	173	158	142	126	111	95	80
1,180	1,190	238	223	207	191	176	160	145	129	114	98	82
1,190	1,200	241	225	210	194	179	163	147	132	116	101	85
1,200	1,210	244	228	212	197	181	166	150	135	119	103	88
1,210	1,220	246	231	215	200	184	168	153	137	122	106	91
1,220	1,230	249	233	218	202	187	171	156	140	124	109	93
1,230	1,240	252	236	221	205	189	174	158	143	127	112	96
1,240	1,250	254	239	223	208	192	177	161	145	130	114	99

\$1,250 and over

Use Table 1(a) for a **SINGLE** person on page 20. Also see the instructions on page 17.

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid in 2002)

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	\$130	\$0	\$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	1	0	0	0	0	0	0	0	0	0	0
140	145	2	0	0	0	0	0	0	0	0	0	0
145	150	2	0	0	0	0	0	0	0	0	0	0
150	155	3	0	0	0	0	0	0	0	0	0	0
155	160	3	0	0	0	0	0	0	0	0	0	0
160	165	4	0	0	0	0	0	0	0	0	0	0
165	170	4	0	0	0	0	0	0	0	0	0	0
170	175	5	0	0	0	0	0	0	0	0	0	0
175	180	5	0	0	0	0	0	0	0	0	0	0
180	185	6	0	0	0	0	0	0	0	0	0	0
185	190	6	1	0	0	0	0	0	0	0	0	0
190	195	7	1	0	0	0	0	0	0	0	0	0
195	200	7	2	0	0	0	0	0	0	0	0	0
200	210	8	2	0	0	0	0	0	0	0	0	0
210	220	9	3	0	0	0	0	0	0	0	0	0
220	230	10	4	0	0	0	0	0	0	0	0	0
230	240	11	5	0	0	0	0	0	0	0	0	0
240	250	12	6	1	0	0	0	0	0	0	0	0
250	260	13	7	2	0	0	0	0	0	0	0	0
260	270	14	8	3	0	0	0	0	0	0	0	0
270	280	15	9	4	0	0	0	0	0	0	0	0
280	290	16	10	5	0	0	0	0	0	0	0	0
290	300	17	11	6	0	0	0	0	0	0	0	0
300	310	18	12	7	1	0	0	0	0	0	0	0
310	320	19	13	8	2	0	0	0	0	0	0	0
320	330	20	14	9	3	0	0	0	0	0	0	0
330	340	21	15	10	4	0	0	0	0	0	0	0
340	350	22	16	11	5	0	0	0	0	0	0	0
350	360	23	17	12	6	0	0	0	0	0	0	0
360	370	25	18	13	7	1	0	0	0	0	0	0
370	380	26	19	14	8	2	0	0	0	0	0	0
380	390	28	20	15	9	3	0	0	0	0	0	0
390	400	29	21	16	10	4	0	0	0	0	0	0
400	410	31	22	17	11	5	0	0	0	0	0	0
410	420	32	23	18	12	6	0	0	0	0	0	0
420	430	34	25	19	13	7	1	0	0	0	0	0
430	440	35	26	20	14	8	2	0	0	0	0	0
440	450	37	28	21	15	9	3	0	0	0	0	0
450	460	38	29	22	16	10	4	0	0	0	0	0
460	470	40	31	23	17	11	5	0	0	0	0	0
470	480	41	32	24	18	12	6	0	0	0	0	0
480	490	43	34	25	19	13	7	1	0	0	0	0
490	500	44	35	27	20	14	8	2	0	0	0	0
500	510	46	37	28	21	15	9	3	0	0	0	0
510	520	47	38	30	22	16	10	4	0	0	0	0
520	530	49	40	31	23	17	11	5	0	0	0	0
530	540	50	41	33	24	18	12	6	1	0	0	0
540	550	52	43	34	26	19	13	7	2	0	0	0
550	560	53	44	36	27	20	14	8	3	0	0	0
560	570	55	46	37	29	21	15	9	4	0	0	0
570	580	56	47	39	30	22	16	10	5	0	0	0
580	590	58	49	40	32	23	17	11	6	0	0	0
590	600	59	50	42	33	24	18	12	7	1	0	0
600	610	61	52	43	35	26	19	13	8	2	0	0
610	620	62	53	45	36	27	20	14	9	3	0	0
620	630	64	55	46	38	29	21	15	10	4	0	0
630	640	65	56	48	39	30	22	16	11	5	0	0
640	650	67	58	49	41	32	23	17	12	6	0	0
650	660	68	59	51	42	33	25	18	13	7	1	0
660	670	70	61	52	44	35	26	19	14	8	2	0
670	680	71	62	54	45	36	28	20	15	9	3	0
680	690	73	64	55	47	38	29	21	16	10	4	0
690	700	74	65	57	48	39	31	22	17	11	5	0
700	710	76	67	58	50	41	32	24	18	12	6	0
710	720	77	68	60	51	42	34	25	19	13	7	1
720	730	79	70	61	53	44	35	27	20	14	8	2
730	740	80	71	63	54	45	37	28	21	15	9	3
740	750	82	73	64	56	47	38	30	22	16	10	4

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid in 2002)

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—										
\$750	\$760	\$83	\$74	\$66	\$57	\$48	\$40	\$31	\$23	\$17	\$11	\$5
760	770	85	76	67	59	50	41	33	24	18	12	6
770	780	86	77	69	60	51	43	34	26	19	13	7
780	790	88	79	70	62	53	44	36	27	20	14	8
790	800	89	80	72	63	54	46	37	29	21	15	9
800	810	91	82	73	65	56	47	39	30	22	16	10
810	820	92	83	75	66	57	49	40	32	23	17	11
820	830	94	85	76	68	59	50	42	33	24	18	12
830	840	95	86	78	69	60	52	43	35	26	19	13
840	850	97	88	79	71	62	53	45	36	27	20	14
850	860	98	89	81	72	63	55	46	38	29	21	15
860	870	100	91	82	74	65	56	48	39	30	22	16
870	880	101	92	84	75	66	58	49	41	32	23	17
880	890	103	94	85	77	68	59	51	42	33	25	18
890	900	104	95	87	78	69	61	52	44	35	26	19
900	910	106	97	88	80	71	62	54	45	36	28	20
910	920	107	98	90	81	72	64	55	47	38	29	21
920	930	109	100	91	83	74	65	57	48	39	31	22
930	940	110	101	93	84	75	67	58	50	41	32	24
940	950	112	103	94	86	77	68	60	51	42	34	25
950	960	113	104	96	87	78	70	61	53	44	35	27
960	970	115	106	97	89	80	71	63	54	45	37	28
970	980	116	107	99	90	81	73	64	56	47	38	30
980	990	118	109	100	92	83	74	66	57	48	40	31
990	1,000	120	110	102	93	84	76	67	59	50	41	33
1,000	1,010	122	112	103	95	86	77	69	60	51	43	34
1,010	1,020	125	113	105	96	87	79	70	62	53	44	36
1,020	1,030	128	115	106	98	89	80	72	63	54	46	37
1,030	1,040	130	116	108	99	90	82	73	65	56	47	39
1,040	1,050	133	118	109	101	92	83	75	66	57	49	40
1,050	1,060	136	120	111	102	93	85	76	68	59	50	42
1,060	1,070	138	123	112	104	95	86	78	69	60	52	43
1,070	1,080	141	126	114	105	96	88	79	71	62	53	45
1,080	1,090	144	128	115	107	98	89	81	72	63	55	46
1,090	1,100	147	131	117	108	99	91	82	74	65	56	48
1,100	1,110	149	134	118	110	101	92	84	75	66	58	49
1,110	1,120	152	136	121	111	102	94	85	77	68	59	51
1,120	1,130	155	139	123	113	104	95	87	78	69	61	52
1,130	1,140	157	142	126	114	105	97	88	80	71	62	54
1,140	1,150	160	144	129	116	107	98	90	81	72	64	55
1,150	1,160	163	147	132	117	108	100	91	83	74	65	57
1,160	1,170	165	150	134	119	110	101	93	84	75	67	58
1,170	1,180	168	153	137	121	111	103	94	86	77	68	60
1,180	1,190	171	155	140	124	113	104	96	87	78	70	61
1,190	1,200	174	158	142	127	114	106	97	89	80	71	63
1,200	1,210	176	161	145	130	116	107	99	90	81	73	64
1,210	1,220	179	163	148	132	117	109	100	92	83	74	66
1,220	1,230	182	166	150	135	119	110	102	93	84	76	67
1,230	1,240	184	169	153	138	122	112	103	95	86	77	69
1,240	1,250	187	171	156	140	125	113	105	96	87	79	70
1,250	1,260	190	174	159	143	127	115	106	98	89	80	72
1,260	1,270	192	177	161	146	130	116	108	99	90	82	73
1,270	1,280	195	180	164	148	133	118	109	101	92	83	75
1,280	1,290	198	182	167	151	136	120	111	102	93	85	76
1,290	1,300	201	185	169	154	138	123	112	104	95	86	78
1,300	1,310	203	188	172	157	141	125	114	105	96	88	79
1,310	1,320	206	190	175	159	144	128	115	107	98	89	81
1,320	1,330	209	193	177	162	146	131	117	108	99	91	82
1,330	1,340	211	196	180	165	149	133	118	110	101	92	84
1,340	1,350	214	198	183	167	152	136	121	111	102	94	85
1,350	1,360	217	201	186	170	154	139	123	113	104	95	87
1,360	1,370	219	204	188	173	157	142	126	114	105	97	88
1,370	1,380	222	207	191	175	160	144	129	116	107	98	90
1,380	1,390	225	209	194	178	163	147	131	117	108	100	91
1,390	1,400	228	212	196	181	165	150	134	119	110	101	93

\$1,400 and over

Use Table 1(b) for a **MARRIED person** on page 20. Also see the instructions on page 17.

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid in 2002)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	110	1	0	0	0	0	0	0	0	0	0	0
110	115	1	0	0	0	0	0	0	0	0	0	0
115	120	2	0	0	0	0	0	0	0	0	0	0
120	125	2	0	0	0	0	0	0	0	0	0	0
125	130	3	0	0	0	0	0	0	0	0	0	0
130	135	3	0	0	0	0	0	0	0	0	0	0
135	140	4	0	0	0	0	0	0	0	0	0	0
140	145	4	0	0	0	0	0	0	0	0	0	0
145	150	5	0	0	0	0	0	0	0	0	0	0
150	155	5	0	0	0	0	0	0	0	0	0	0
155	160	6	0	0	0	0	0	0	0	0	0	0
160	165	6	0	0	0	0	0	0	0	0	0	0
165	170	7	0	0	0	0	0	0	0	0	0	0
170	175	7	0	0	0	0	0	0	0	0	0	0
175	180	8	0	0	0	0	0	0	0	0	0	0
180	185	8	0	0	0	0	0	0	0	0	0	0
185	190	9	0	0	0	0	0	0	0	0	0	0
190	195	9	0	0	0	0	0	0	0	0	0	0
195	200	10	0	0	0	0	0	0	0	0	0	0
200	205	10	0	0	0	0	0	0	0	0	0	0
205	210	11	0	0	0	0	0	0	0	0	0	0
210	215	11	0	0	0	0	0	0	0	0	0	0
215	220	12	0	0	0	0	0	0	0	0	0	0
220	225	12	1	0	0	0	0	0	0	0	0	0
225	230	13	1	0	0	0	0	0	0	0	0	0
230	235	13	2	0	0	0	0	0	0	0	0	0
235	240	14	2	0	0	0	0	0	0	0	0	0
240	245	14	3	0	0	0	0	0	0	0	0	0
245	250	15	3	0	0	0	0	0	0	0	0	0
250	260	15	4	0	0	0	0	0	0	0	0	0
260	270	16	5	0	0	0	0	0	0	0	0	0
270	280	17	6	0	0	0	0	0	0	0	0	0
280	290	18	7	0	0	0	0	0	0	0	0	0
290	300	19	8	0	0	0	0	0	0	0	0	0
300	310	20	9	0	0	0	0	0	0	0	0	0
310	320	21	10	0	0	0	0	0	0	0	0	0
320	330	22	11	0	0	0	0	0	0	0	0	0
330	340	24	12	0	0	0	0	0	0	0	0	0
340	350	25	13	1	0	0	0	0	0	0	0	0
350	360	27	14	2	0	0	0	0	0	0	0	0
360	370	28	15	3	0	0	0	0	0	0	0	0
370	380	30	16	4	0	0	0	0	0	0	0	0
380	390	31	17	5	0	0	0	0	0	0	0	0
390	400	33	18	6	0	0	0	0	0	0	0	0
400	410	34	19	7	0	0	0	0	0	0	0	0
410	420	36	20	8	0	0	0	0	0	0	0	0
420	430	37	21	9	0	0	0	0	0	0	0	0
430	440	39	22	10	0	0	0	0	0	0	0	0
440	450	40	23	11	0	0	0	0	0	0	0	0
450	460	42	24	12	1	0	0	0	0	0	0	0
460	470	43	26	13	2	0	0	0	0	0	0	0
470	480	45	27	14	3	0	0	0	0	0	0	0
480	490	46	29	15	4	0	0	0	0	0	0	0
490	500	48	30	16	5	0	0	0	0	0	0	0
500	520	50	33	18	6	0	0	0	0	0	0	0
520	540	53	36	20	8	0	0	0	0	0	0	0
540	560	56	39	22	10	0	0	0	0	0	0	0
560	580	59	42	24	12	1	0	0	0	0	0	0
580	600	62	45	27	14	3	0	0	0	0	0	0
600	620	65	48	30	16	5	0	0	0	0	0	0
620	640	68	51	33	18	7	0	0	0	0	0	0
640	660	71	54	36	20	9	0	0	0	0	0	0
660	680	74	57	39	22	11	0	0	0	0	0	0
680	700	77	60	42	25	13	1	0	0	0	0	0
700	720	80	63	45	28	15	3	0	0	0	0	0
720	740	83	66	48	31	17	5	0	0	0	0	0
740	760	86	69	51	34	19	7	0	0	0	0	0
760	780	89	72	54	37	21	9	0	0	0	0	0
780	800	92	75	57	40	23	11	0	0	0	0	0

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid in 2002)

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	\$95	\$78	\$60	\$43	\$26	\$13	\$2	\$0	\$0	\$0	\$0
820	840	98	81	63	46	29	15	4	0	0	0	0
840	860	101	84	66	49	32	17	6	0	0	0	0
860	880	104	87	69	52	35	19	8	0	0	0	0
880	900	107	90	72	55	38	21	10	0	0	0	0
900	920	110	93	75	58	41	23	12	0	0	0	0
920	940	113	96	78	61	44	26	14	2	0	0	0
940	960	116	99	81	64	47	29	16	4	0	0	0
960	980	119	102	84	67	50	32	18	6	0	0	0
980	1,000	122	105	87	70	53	35	20	8	0	0	0
1,000	1,020	125	108	90	73	56	38	22	10	0	0	0
1,020	1,040	128	111	93	76	59	41	24	12	1	0	0
1,040	1,060	131	114	96	79	62	44	27	14	3	0	0
1,060	1,080	134	117	99	82	65	47	30	16	5	0	0
1,080	1,100	137	120	102	85	68	50	33	18	7	0	0
1,100	1,120	140	123	105	88	71	53	36	20	9	0	0
1,120	1,140	143	126	108	91	74	56	39	22	11	0	0
1,140	1,160	147	129	111	94	77	59	42	25	13	1	0
1,160	1,180	152	132	114	97	80	62	45	28	15	3	0
1,180	1,200	158	135	117	100	83	65	48	31	17	5	0
1,200	1,220	163	138	120	103	86	68	51	34	19	7	0
1,220	1,240	169	141	123	106	89	71	54	37	21	9	0
1,240	1,260	174	144	126	109	92	74	57	40	23	11	0
1,260	1,280	179	148	129	112	95	77	60	43	25	13	1
1,280	1,300	185	154	132	115	98	80	63	46	28	15	3
1,300	1,320	190	159	135	118	101	83	66	49	31	17	5
1,320	1,340	196	164	138	121	104	86	69	52	34	19	7
1,340	1,360	201	170	141	124	107	89	72	55	37	21	9
1,360	1,380	206	175	144	127	110	92	75	58	40	23	11
1,380	1,400	212	181	150	130	113	95	78	61	43	26	13
1,400	1,420	217	186	155	133	116	98	81	64	46	29	15
1,420	1,440	223	191	160	136	119	101	84	67	49	32	17
1,440	1,460	228	197	166	139	122	104	87	70	52	35	19
1,460	1,480	233	202	171	142	125	107	90	73	55	38	21
1,480	1,500	239	208	177	145	128	110	93	76	58	41	24
1,500	1,520	244	213	182	151	131	113	96	79	61	44	27
1,520	1,540	250	218	187	156	134	116	99	82	64	47	30
1,540	1,560	255	224	193	162	137	119	102	85	67	50	33
1,560	1,580	260	229	198	167	140	122	105	88	70	53	36
1,580	1,600	266	235	204	172	143	125	108	91	73	56	39
1,600	1,620	271	240	209	178	147	128	111	94	76	59	42
1,620	1,640	277	245	214	183	152	131	114	97	79	62	45
1,640	1,660	282	251	220	189	157	134	117	100	82	65	48
1,660	1,680	287	256	225	194	163	137	120	103	85	68	51
1,680	1,700	293	262	231	199	168	140	123	106	88	71	54
1,700	1,720	298	267	236	205	174	143	126	109	91	74	57
1,720	1,740	304	272	241	210	179	148	129	112	94	77	60
1,740	1,760	309	278	247	216	184	153	132	115	97	80	63
1,760	1,780	314	283	252	221	190	159	135	118	100	83	66
1,780	1,800	320	289	258	226	195	164	138	121	103	86	69
1,800	1,820	325	294	263	232	201	169	141	124	106	89	72
1,820	1,840	331	299	268	237	206	175	144	127	109	92	75
1,840	1,860	336	305	274	243	211	180	149	130	112	95	78
1,860	1,880	341	310	279	248	217	186	154	133	115	98	81
1,880	1,900	347	316	285	253	222	191	160	136	118	101	84
1,900	1,920	352	321	290	259	228	196	165	139	121	104	87
1,920	1,940	358	326	295	264	233	202	171	142	124	107	90
1,940	1,960	363	332	301	270	238	207	176	145	127	110	93
1,960	1,980	368	337	306	275	244	213	181	150	130	113	96
1,980	2,000	374	343	312	280	249	218	187	156	133	116	99
2,000	2,020	379	348	317	286	255	223	192	161	136	119	102
2,020	2,040	385	353	322	291	260	229	198	167	139	122	105
2,040	2,060	390	359	328	297	265	234	203	172	142	125	108
2,060	2,080	395	364	333	302	271	240	208	177	146	128	111
2,080	2,100	401	370	339	307	276	245	214	183	152	131	114

\$2,100 and over

Use Table 2(a) for a **SINGLE person** on page 20. Also see the instructions on page 17.

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid in 2002)

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

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid in 2002)

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	\$148	\$131	\$114	\$96	\$79	\$62	\$45	\$33	\$22	\$10	\$0
1,400	1,420	151	134	117	99	82	65	47	35	24	12	1
1,420	1,440	154	137	120	102	85	68	50	37	26	14	3
1,440	1,460	157	140	123	105	88	71	53	39	28	16	5
1,460	1,480	160	143	126	108	91	74	56	41	30	18	7
1,480	1,500	163	146	129	111	94	77	59	43	32	20	9
1,500	1,520	166	149	132	114	97	80	62	45	34	22	11
1,520	1,540	169	152	135	117	100	83	65	48	36	24	13
1,540	1,560	172	155	138	120	103	86	68	51	38	26	15
1,560	1,580	175	158	141	123	106	89	71	54	40	28	17
1,580	1,600	178	161	144	126	109	92	74	57	42	30	19
1,600	1,620	181	164	147	129	112	95	77	60	44	32	21
1,620	1,640	184	167	150	132	115	98	80	63	46	34	23
1,640	1,660	187	170	153	135	118	101	83	66	49	36	25
1,660	1,680	190	173	156	138	121	104	86	69	52	38	27
1,680	1,700	193	176	159	141	124	107	89	72	55	40	29
1,700	1,720	196	179	162	144	127	110	92	75	58	42	31
1,720	1,740	199	182	165	147	130	113	95	78	61	44	33
1,740	1,760	202	185	168	150	133	116	98	81	64	46	35
1,760	1,780	205	188	171	153	136	119	101	84	67	49	37
1,780	1,800	208	191	174	156	139	122	104	87	70	52	39
1,800	1,820	211	194	177	159	142	125	107	90	73	55	41
1,820	1,840	214	197	180	162	145	128	110	93	76	58	43
1,840	1,860	217	200	183	165	148	131	113	96	79	61	45
1,860	1,880	220	203	186	168	151	134	116	99	82	64	47
1,880	1,900	223	206	189	171	154	137	119	102	85	67	50
1,900	1,920	226	209	192	174	157	140	122	105	88	70	53
1,920	1,940	229	212	195	177	160	143	125	108	91	73	56
1,940	1,960	232	215	198	180	163	146	128	111	94	76	59
1,960	1,980	235	218	201	183	166	149	131	114	97	79	62
1,980	2,000	239	221	204	186	169	152	134	117	100	82	65
2,000	2,020	244	224	207	189	172	155	137	120	103	85	68
2,020	2,040	250	227	210	192	175	158	140	123	106	88	71
2,040	2,060	255	230	213	195	178	161	143	126	109	91	74
2,060	2,080	261	233	216	198	181	164	146	129	112	94	77
2,080	2,100	266	236	219	201	184	167	149	132	115	97	80
2,100	2,120	271	240	222	204	187	170	152	135	118	100	83
2,120	2,140	277	246	225	207	190	173	155	138	121	103	86
2,140	2,160	282	251	228	210	193	176	158	141	124	106	89
2,160	2,180	288	257	231	213	196	179	161	144	127	109	92
2,180	2,200	293	262	234	216	199	182	164	147	130	112	95
2,200	2,220	298	267	237	219	202	185	167	150	133	115	98
2,220	2,240	304	273	242	222	205	188	170	153	136	118	101
2,240	2,260	309	278	247	225	208	191	173	156	139	121	104
2,260	2,280	315	284	252	228	211	194	176	159	142	124	107
2,280	2,300	320	289	258	231	214	197	179	162	145	127	110
2,300	2,320	325	294	263	234	217	200	182	165	148	130	113
2,320	2,340	331	300	269	237	220	203	185	168	151	133	116
2,340	2,360	336	305	274	243	223	206	188	171	154	136	119
2,360	2,380	342	311	279	248	226	209	191	174	157	139	122
2,380	2,400	347	316	285	254	229	212	194	177	160	142	125
2,400	2,420	352	321	290	259	232	215	197	180	163	145	128
2,420	2,440	358	327	296	264	235	218	200	183	166	148	131
2,440	2,460	363	332	301	270	239	221	203	186	169	151	134
2,460	2,480	369	338	306	275	244	224	206	189	172	154	137
2,480	2,500	374	343	312	281	249	227	209	192	175	157	140
2,500	2,520	379	348	317	286	255	230	212	195	178	160	143
2,520	2,540	385	354	323	291	260	233	215	198	181	163	146
2,540	2,560	390	359	328	297	266	236	218	201	184	166	149
2,560	2,580	396	365	333	302	271	240	221	204	187	169	152
2,580	2,600	401	370	339	308	276	245	224	207	190	172	155
2,600	2,620	406	375	344	313	282	251	227	210	193	175	158
2,620	2,640	412	381	350	318	287	256	230	213	196	178	161
2,640	2,660	417	386	355	324	293	262	233	216	199	181	164
2,660	2,680	423	392	360	329	298	267	236	219	202	184	167

\$2,680 and over

Use Table 2(b) for a **MARRIED** person on page 20. Also see the instructions on page 17.

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 2002)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	120	1	0	0	0	0	0	0	0	0	0	0
120	125	1	0	0	0	0	0	0	0	0	0	0
125	130	2	0	0	0	0	0	0	0	0	0	0
130	135	2	0	0	0	0	0	0	0	0	0	0
135	140	3	0	0	0	0	0	0	0	0	0	0
140	145	3	0	0	0	0	0	0	0	0	0	0
145	150	4	0	0	0	0	0	0	0	0	0	0
150	155	4	0	0	0	0	0	0	0	0	0	0
155	160	5	0	0	0	0	0	0	0	0	0	0
160	165	5	0	0	0	0	0	0	0	0	0	0
165	170	6	0	0	0	0	0	0	0	0	0	0
170	175	6	0	0	0	0	0	0	0	0	0	0
175	180	7	0	0	0	0	0	0	0	0	0	0
180	185	7	0	0	0	0	0	0	0	0	0	0
185	190	8	0	0	0	0	0	0	0	0	0	0
190	195	8	0	0	0	0	0	0	0	0	0	0
195	200	9	0	0	0	0	0	0	0	0	0	0
200	205	9	0	0	0	0	0	0	0	0	0	0
205	210	10	0	0	0	0	0	0	0	0	0	0
210	215	10	0	0	0	0	0	0	0	0	0	0
215	220	11	0	0	0	0	0	0	0	0	0	0
220	225	11	0	0	0	0	0	0	0	0	0	0
225	230	12	0	0	0	0	0	0	0	0	0	0
230	235	12	0	0	0	0	0	0	0	0	0	0
235	240	13	0	0	0	0	0	0	0	0	0	0
240	245	13	1	0	0	0	0	0	0	0	0	0
245	250	14	1	0	0	0	0	0	0	0	0	0
250	260	14	2	0	0	0	0	0	0	0	0	0
260	270	15	3	0	0	0	0	0	0	0	0	0
270	280	16	4	0	0	0	0	0	0	0	0	0
280	290	17	5	0	0	0	0	0	0	0	0	0
290	300	18	6	0	0	0	0	0	0	0	0	0
300	310	19	7	0	0	0	0	0	0	0	0	0
310	320	20	8	0	0	0	0	0	0	0	0	0
320	330	21	9	0	0	0	0	0	0	0	0	0
330	340	22	10	0	0	0	0	0	0	0	0	0
340	350	23	11	0	0	0	0	0	0	0	0	0
350	360	24	12	0	0	0	0	0	0	0	0	0
360	370	26	13	0	0	0	0	0	0	0	0	0
370	380	27	14	1	0	0	0	0	0	0	0	0
380	390	29	15	2	0	0	0	0	0	0	0	0
390	400	30	16	3	0	0	0	0	0	0	0	0
400	410	32	17	4	0	0	0	0	0	0	0	0
410	420	33	18	5	0	0	0	0	0	0	0	0
420	430	35	19	6	0	0	0	0	0	0	0	0
430	440	36	20	7	0	0	0	0	0	0	0	0
440	450	38	21	8	0	0	0	0	0	0	0	0
450	460	39	22	9	0	0	0	0	0	0	0	0
460	470	41	23	10	0	0	0	0	0	0	0	0
470	480	42	24	11	0	0	0	0	0	0	0	0
480	490	44	25	12	0	0	0	0	0	0	0	0
490	500	45	27	13	1	0	0	0	0	0	0	0
500	520	48	29	15	2	0	0	0	0	0	0	0
520	540	51	32	17	4	0	0	0	0	0	0	0
540	560	54	35	19	6	0	0	0	0	0	0	0
560	580	57	38	21	8	0	0	0	0	0	0	0
580	600	60	41	23	10	0	0	0	0	0	0	0
600	620	63	44	25	12	0	0	0	0	0	0	0
620	640	66	47	28	14	2	0	0	0	0	0	0
640	660	69	50	31	16	4	0	0	0	0	0	0
660	680	72	53	34	18	6	0	0	0	0	0	0
680	700	75	56	37	20	8	0	0	0	0	0	0
700	720	78	59	40	22	10	0	0	0	0	0	0
720	740	81	62	43	24	12	0	0	0	0	0	0
740	760	84	65	46	27	14	1	0	0	0	0	0
760	780	87	68	49	30	16	3	0	0	0	0	0
780	800	90	71	52	33	18	5	0	0	0	0	0
800	820	93	74	55	36	20	7	0	0	0	0	0
820	840	96	77	58	39	22	9	0	0	0	0	0

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 2002)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$840	\$860	\$99	\$80	\$61	\$42	\$24	\$11	\$0	\$0	\$0	\$0	\$0
860	880	102	83	64	45	27	13	1	0	0	0	0
880	900	105	86	67	48	30	15	3	0	0	0	0
900	920	108	89	70	51	33	17	5	0	0	0	0
920	940	111	92	73	54	36	19	7	0	0	0	0
940	960	114	95	76	57	39	21	9	0	0	0	0
960	980	117	98	79	60	42	23	11	0	0	0	0
980	1,000	120	101	82	63	45	26	13	0	0	0	0
1,000	1,020	123	104	85	66	48	29	15	2	0	0	0
1,020	1,040	126	107	88	69	51	32	17	4	0	0	0
1,040	1,060	129	110	91	72	54	35	19	6	0	0	0
1,060	1,080	132	113	94	75	57	38	21	8	0	0	0
1,080	1,100	135	116	97	78	60	41	23	10	0	0	0
1,100	1,120	138	119	100	81	63	44	25	12	0	0	0
1,120	1,140	141	122	103	84	66	47	28	14	2	0	0
1,140	1,160	144	125	106	87	69	50	31	16	4	0	0
1,160	1,180	147	128	109	90	72	53	34	18	6	0	0
1,180	1,200	150	131	112	93	75	56	37	20	8	0	0
1,200	1,220	153	134	115	96	78	59	40	22	10	0	0
1,220	1,240	156	137	118	99	81	62	43	24	12	0	0
1,240	1,260	160	140	121	102	84	65	46	27	14	1	0
1,260	1,280	166	143	124	105	87	68	49	30	16	3	0
1,280	1,300	171	146	127	108	90	71	52	33	18	5	0
1,300	1,320	177	149	130	111	93	74	55	36	20	7	0
1,320	1,340	182	152	133	114	96	77	58	39	22	9	0
1,340	1,360	187	155	136	117	99	80	61	42	24	11	0
1,360	1,380	193	159	139	120	102	83	64	45	27	13	1
1,380	1,400	198	164	142	123	105	86	67	48	30	15	3
1,400	1,420	204	170	145	126	108	89	70	51	33	17	5
1,420	1,440	209	175	148	129	111	92	73	54	36	19	7
1,440	1,460	214	181	151	132	114	95	76	57	39	21	9
1,460	1,480	220	186	154	135	117	98	79	60	42	23	11
1,480	1,500	225	191	158	138	120	101	82	63	45	26	13
1,500	1,520	231	197	163	141	123	104	85	66	48	29	15
1,520	1,540	236	202	168	144	126	107	88	69	51	32	17
1,540	1,560	241	208	174	147	129	110	91	72	54	35	19
1,560	1,580	247	213	179	150	132	113	94	75	57	38	21
1,580	1,600	252	218	185	153	135	116	97	78	60	41	23
1,600	1,620	258	224	190	156	138	119	100	81	63	44	25
1,620	1,640	263	229	195	162	141	122	103	84	66	47	28
1,640	1,660	268	235	201	167	144	125	106	87	69	50	31
1,660	1,680	274	240	206	173	147	128	109	90	72	53	34
1,680	1,700	279	245	212	178	150	131	112	93	75	56	37
1,700	1,720	285	251	217	183	153	134	115	96	78	59	40
1,720	1,740	290	256	222	189	156	137	118	99	81	62	43
1,740	1,760	295	262	228	194	160	140	121	102	84	65	46
1,760	1,780	301	267	233	200	166	143	124	105	87	68	49
1,780	1,800	306	272	239	205	171	146	127	108	90	71	52
1,800	1,820	312	278	244	210	177	149	130	111	93	74	55
1,820	1,840	317	283	249	216	182	152	133	114	96	77	58
1,840	1,860	322	289	255	221	187	155	136	117	99	80	61
1,860	1,880	328	294	260	227	193	159	139	120	102	83	64
1,880	1,900	333	299	266	232	198	164	142	123	105	86	67
1,900	1,920	339	305	271	237	204	170	145	126	108	89	70
1,920	1,940	344	310	276	243	209	175	148	129	111	92	73
1,940	1,960	349	316	282	248	214	181	151	132	114	95	76
1,960	1,980	355	321	287	254	220	186	154	135	117	98	79
1,980	2,000	360	326	293	259	225	191	158	138	120	101	82
2,000	2,020	366	332	298	264	231	197	163	141	123	104	85
2,020	2,040	371	337	303	270	236	202	168	144	126	107	88
2,040	2,060	376	343	309	275	241	208	174	147	129	110	91
2,060	2,080	382	348	314	281	247	213	179	150	132	113	94
2,080	2,100	387	353	320	286	252	218	185	153	135	116	97
2,100	2,120	393	359	325	291	258	224	190	156	138	119	100
2,120	2,140	398	364	330	297	263	229	195	162	141	122	103

\$2,140 and over

Use Table 3(a) for a **SINGLE person** on page 20. Also see the instructions on page 17.

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 2002)

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270	280	1	0	0	0	0	0	0	0	0	0	0
280	290	2	0	0	0	0	0	0	0	0	0	0
290	300	3	0	0	0	0	0	0	0	0	0	0
300	310	4	0	0	0	0	0	0	0	0	0	0
310	320	5	0	0	0	0	0	0	0	0	0	0
320	330	6	0	0	0	0	0	0	0	0	0	0
330	340	7	0	0	0	0	0	0	0	0	0	0
340	350	8	0	0	0	0	0	0	0	0	0	0
350	360	9	0	0	0	0	0	0	0	0	0	0
360	370	10	0	0	0	0	0	0	0	0	0	0
370	380	11	0	0	0	0	0	0	0	0	0	0
380	390	12	0	0	0	0	0	0	0	0	0	0
390	400	13	0	0	0	0	0	0	0	0	0	0
400	410	14	1	0	0	0	0	0	0	0	0	0
410	420	15	2	0	0	0	0	0	0	0	0	0
420	430	16	3	0	0	0	0	0	0	0	0	0
430	440	17	4	0	0	0	0	0	0	0	0	0
440	450	18	5	0	0	0	0	0	0	0	0	0
450	460	19	6	0	0	0	0	0	0	0	0	0
460	470	20	7	0	0	0	0	0	0	0	0	0
470	480	21	8	0	0	0	0	0	0	0	0	0
480	490	22	9	0	0	0	0	0	0	0	0	0
490	500	23	10	0	0	0	0	0	0	0	0	0
500	520	24	12	0	0	0	0	0	0	0	0	0
520	540	26	14	1	0	0	0	0	0	0	0	0
540	560	28	16	3	0	0	0	0	0	0	0	0
560	580	30	18	5	0	0	0	0	0	0	0	0
580	600	32	20	7	0	0	0	0	0	0	0	0
600	620	34	22	9	0	0	0	0	0	0	0	0
620	640	36	24	11	0	0	0	0	0	0	0	0
640	660	38	26	13	1	0	0	0	0	0	0	0
660	680	40	28	15	3	0	0	0	0	0	0	0
680	700	42	30	17	5	0	0	0	0	0	0	0
700	720	44	32	19	7	0	0	0	0	0	0	0
720	740	46	34	21	9	0	0	0	0	0	0	0
740	760	48	36	23	11	0	0	0	0	0	0	0
760	780	50	38	25	13	0	0	0	0	0	0	0
780	800	53	40	27	15	2	0	0	0	0	0	0
800	820	56	42	29	17	4	0	0	0	0	0	0
820	840	59	44	31	19	6	0	0	0	0	0	0
840	860	62	46	33	21	8	0	0	0	0	0	0
860	880	65	48	35	23	10	0	0	0	0	0	0
880	900	68	50	37	25	12	0	0	0	0	0	0
900	920	71	52	39	27	14	2	0	0	0	0	0
920	940	74	55	41	29	16	4	0	0	0	0	0
940	960	77	58	43	31	18	6	0	0	0	0	0
960	980	80	61	45	33	20	8	0	0	0	0	0
980	1,000	83	64	47	35	22	10	0	0	0	0	0
1,000	1,020	86	67	49	37	24	12	0	0	0	0	0
1,020	1,040	89	70	52	39	26	14	1	0	0	0	0
1,040	1,060	92	73	55	41	28	16	3	0	0	0	0
1,060	1,080	95	76	58	43	30	18	5	0	0	0	0
1,080	1,100	98	79	61	45	32	20	7	0	0	0	0
1,100	1,120	101	82	64	47	34	22	9	0	0	0	0
1,120	1,140	104	85	67	49	36	24	11	0	0	0	0
1,140	1,160	107	88	70	51	38	26	13	1	0	0	0
1,160	1,180	110	91	73	54	40	28	15	3	0	0	0
1,180	1,200	113	94	76	57	42	30	17	5	0	0	0
1,200	1,220	116	97	79	60	44	32	19	7	0	0	0
1,220	1,240	119	100	82	63	46	34	21	9	0	0	0
1,240	1,260	122	103	85	66	48	36	23	11	0	0	0
1,260	1,280	125	106	88	69	50	38	25	13	0	0	0
1,280	1,300	128	109	91	72	53	40	27	15	2	0	0
1,300	1,320	131	112	94	75	56	42	29	17	4	0	0
1,320	1,340	134	115	97	78	59	44	31	19	6	0	0
1,340	1,360	137	118	100	81	62	46	33	21	8	0	0
1,360	1,380	140	121	103	84	65	48	35	23	10	0	0
1,380	1,400	143	124	106	87	68	50	37	25	12	0	0
1,400	1,420	146	127	109	90	71	52	39	27	14	2	0

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 2002)

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	\$149	\$130	\$112	\$93	\$74	\$55	\$41	\$29	\$16	\$4	\$0
1,440	1,460	152	133	115	96	77	58	43	31	18	6	0
1,460	1,480	155	136	118	99	80	61	45	33	20	8	0
1,480	1,500	158	139	121	102	83	64	47	35	22	10	0
1,500	1,520	161	142	124	105	86	67	49	37	24	12	0
1,520	1,540	164	145	127	108	89	70	52	39	26	14	1
1,540	1,560	167	148	130	111	92	73	55	41	28	16	3
1,560	1,580	170	151	133	114	95	76	58	43	30	18	5
1,580	1,600	173	154	136	117	98	79	61	45	32	20	7
1,600	1,620	176	157	139	120	101	82	64	47	34	22	9
1,620	1,640	179	160	142	123	104	85	67	49	36	24	11
1,640	1,660	182	163	145	126	107	88	70	51	38	26	13
1,660	1,680	185	166	148	129	110	91	73	54	40	28	15
1,680	1,700	188	169	151	132	113	94	76	57	42	30	17
1,700	1,720	191	172	154	135	116	97	79	60	44	32	19
1,720	1,740	194	175	157	138	119	100	82	63	46	34	21
1,740	1,760	197	178	160	141	122	103	85	66	48	36	23
1,760	1,780	200	181	163	144	125	106	88	69	50	38	25
1,780	1,800	203	184	166	147	128	109	91	72	53	40	27
1,800	1,820	206	187	169	150	131	112	94	75	56	42	29
1,820	1,840	209	190	172	153	134	115	97	78	59	44	31
1,840	1,860	212	193	175	156	137	118	100	81	62	46	33
1,860	1,880	215	196	178	159	140	121	103	84	65	48	35
1,880	1,900	218	199	181	162	143	124	106	87	68	50	37
1,900	1,920	221	202	184	165	146	127	109	90	71	52	39
1,920	1,940	224	205	187	168	149	130	112	93	74	55	41
1,940	1,960	227	208	190	171	152	133	115	96	77	58	43
1,960	1,980	230	211	193	174	155	136	118	99	80	61	45
1,980	2,000	233	214	196	177	158	139	121	102	83	64	47
2,000	2,020	236	217	199	180	161	142	124	105	86	67	49
2,020	2,040	239	220	202	183	164	145	127	108	89	70	52
2,040	2,060	242	223	205	186	167	148	130	111	92	73	55
2,060	2,080	245	226	208	189	170	151	133	114	95	76	58
2,080	2,100	248	229	211	192	173	154	136	117	98	79	61
2,100	2,120	251	232	214	195	176	157	139	120	101	82	64
2,120	2,140	254	235	217	198	179	160	142	123	104	85	67
2,140	2,160	257	238	220	201	182	163	145	126	107	88	70
2,160	2,180	263	241	223	204	185	166	148	129	110	91	73
2,180	2,200	268	244	226	207	188	169	151	132	113	94	76
2,200	2,220	274	247	229	210	191	172	154	135	116	97	79
2,220	2,240	279	250	232	213	194	175	157	138	119	100	82
2,240	2,260	284	253	235	216	197	178	160	141	122	103	85
2,260	2,280	290	256	238	219	200	181	163	144	125	106	88
2,280	2,300	295	261	241	222	203	184	166	147	128	109	91
2,300	2,320	301	267	244	225	206	187	169	150	131	112	94
2,320	2,340	306	272	247	228	209	190	172	153	134	115	97
2,340	2,360	311	278	250	231	212	193	175	156	137	118	100
2,360	2,380	317	283	253	234	215	196	178	159	140	121	103
2,380	2,400	322	288	256	237	218	199	181	162	143	124	106
2,400	2,420	328	294	260	240	221	202	184	165	146	127	109
2,420	2,440	333	299	266	243	224	205	187	168	149	130	112
2,440	2,460	338	305	271	246	227	208	190	171	152	133	115
2,460	2,480	344	310	276	249	230	211	193	174	155	136	118
2,480	2,500	349	315	282	252	233	214	196	177	158	139	121
2,500	2,520	355	321	287	255	236	217	199	180	161	142	124
2,520	2,540	360	326	293	259	239	220	202	183	164	145	127
2,540	2,560	365	332	298	264	242	223	205	186	167	148	130
2,560	2,580	371	337	303	270	245	226	208	189	170	151	133
2,580	2,600	376	342	309	275	248	229	211	192	173	154	136
2,600	2,620	382	348	314	280	251	232	214	195	176	157	139
2,620	2,640	387	353	320	286	254	235	217	198	179	160	142
2,640	2,660	392	359	325	291	257	238	220	201	182	163	145
2,660	2,680	398	364	330	297	263	241	223	204	185	166	148
2,680	2,700	403	369	336	302	268	244	226	207	188	169	151
2,700	2,720	409	375	341	307	274	247	229	210	191	172	154

\$2,720 and over

Use Table 3(b) for a **MARRIED** person on page 20. Also see the instructions on page 17.

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid in 2002)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$230	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
230	240	1	0	0	0	0	0	0	0	0	0	0
240	250	2	0	0	0	0	0	0	0	0	0	0
250	260	3	0	0	0	0	0	0	0	0	0	0
260	270	4	0	0	0	0	0	0	0	0	0	0
270	280	5	0	0	0	0	0	0	0	0	0	0
280	290	6	0	0	0	0	0	0	0	0	0	0
290	300	7	0	0	0	0	0	0	0	0	0	0
300	320	9	0	0	0	0	0	0	0	0	0	0
320	340	11	0	0	0	0	0	0	0	0	0	0
340	360	13	0	0	0	0	0	0	0	0	0	0
360	380	15	0	0	0	0	0	0	0	0	0	0
380	400	17	0	0	0	0	0	0	0	0	0	0
400	420	19	0	0	0	0	0	0	0	0	0	0
420	440	21	0	0	0	0	0	0	0	0	0	0
440	460	23	0	0	0	0	0	0	0	0	0	0
460	480	25	0	0	0	0	0	0	0	0	0	0
480	500	27	2	0	0	0	0	0	0	0	0	0
500	520	29	4	0	0	0	0	0	0	0	0	0
520	540	31	6	0	0	0	0	0	0	0	0	0
540	560	33	8	0	0	0	0	0	0	0	0	0
560	580	35	10	0	0	0	0	0	0	0	0	0
580	600	37	12	0	0	0	0	0	0	0	0	0
600	640	40	15	0	0	0	0	0	0	0	0	0
640	680	44	19	0	0	0	0	0	0	0	0	0
680	720	48	23	0	0	0	0	0	0	0	0	0
720	760	53	27	2	0	0	0	0	0	0	0	0
760	800	59	31	6	0	0	0	0	0	0	0	0
800	840	65	35	10	0	0	0	0	0	0	0	0
840	880	71	39	14	0	0	0	0	0	0	0	0
880	920	77	43	18	0	0	0	0	0	0	0	0
920	960	83	47	22	0	0	0	0	0	0	0	0
960	1,000	89	52	26	1	0	0	0	0	0	0	0
1,000	1,040	95	58	30	5	0	0	0	0	0	0	0
1,040	1,080	101	64	34	9	0	0	0	0	0	0	0
1,080	1,120	107	70	38	13	0	0	0	0	0	0	0
1,120	1,160	113	76	42	17	0	0	0	0	0	0	0
1,160	1,200	119	82	46	21	0	0	0	0	0	0	0
1,200	1,240	125	88	50	25	0	0	0	0	0	0	0
1,240	1,280	131	94	56	29	4	0	0	0	0	0	0
1,280	1,320	137	100	62	33	8	0	0	0	0	0	0
1,320	1,360	143	106	68	37	12	0	0	0	0	0	0
1,360	1,400	149	112	74	41	16	0	0	0	0	0	0
1,400	1,440	155	118	80	45	20	0	0	0	0	0	0
1,440	1,480	161	124	86	49	24	0	0	0	0	0	0
1,480	1,520	167	130	92	55	28	3	0	0	0	0	0
1,520	1,560	173	136	98	61	32	7	0	0	0	0	0
1,560	1,600	179	142	104	67	36	11	0	0	0	0	0
1,600	1,640	185	148	110	73	40	15	0	0	0	0	0
1,640	1,680	191	154	116	79	44	19	0	0	0	0	0
1,680	1,720	197	160	122	85	48	23	0	0	0	0	0
1,720	1,760	203	166	128	91	53	27	2	0	0	0	0
1,760	1,800	209	172	134	97	59	31	6	0	0	0	0
1,800	1,840	215	178	140	103	65	35	10	0	0	0	0
1,840	1,880	221	184	146	109	71	39	14	0	0	0	0
1,880	1,920	227	190	152	115	77	43	18	0	0	0	0
1,920	1,960	233	196	158	121	83	47	22	0	0	0	0
1,960	2,000	239	202	164	127	89	52	26	1	0	0	0
2,000	2,040	245	208	170	133	95	58	30	5	0	0	0
2,040	2,080	251	214	176	139	101	64	34	9	0	0	0
2,080	2,120	257	220	182	145	107	70	38	13	0	0	0
2,120	2,160	263	226	188	151	113	76	42	17	0	0	0
2,160	2,200	269	232	194	157	119	82	46	21	0	0	0
2,200	2,240	275	238	200	163	125	88	50	25	0	0	0
2,240	2,280	281	244	206	169	131	94	56	29	4	0	0
2,280	2,320	287	250	212	175	137	100	62	33	8	0	0
2,320	2,360	293	256	218	181	143	106	68	37	12	0	0
2,360	2,400	299	262	224	187	149	112	74	41	16	0	0
2,400	2,440	305	268	230	193	155	118	80	45	20	0	0
2,440	2,480	311	274	236	199	161	124	86	49	24	0	0

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid in 2002)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$2,480	\$2,520	\$321	\$280	\$242	\$205	\$167	\$130	\$92	\$55	\$28	\$3	\$0
2,520	2,560	332	286	248	211	173	136	98	61	32	7	0
2,560	2,600	342	292	254	217	179	142	104	67	36	11	0
2,600	2,640	353	298	260	223	185	148	110	73	40	15	0
2,640	2,680	364	304	266	229	191	154	116	79	44	19	0
2,680	2,720	375	310	272	235	197	160	122	85	48	23	0
2,720	2,760	386	318	278	241	203	166	128	91	53	27	2
2,760	2,800	396	329	284	247	209	172	134	97	59	31	6
2,800	2,840	407	340	290	253	215	178	140	103	65	35	10
2,840	2,880	418	350	296	259	221	184	146	109	71	39	14
2,880	2,920	429	361	302	265	227	190	152	115	77	43	18
2,920	2,960	440	372	308	271	233	196	158	121	83	47	22
2,960	3,000	450	383	315	277	239	202	164	127	89	52	26
3,000	3,040	461	394	326	283	245	208	170	133	95	58	30
3,040	3,080	472	404	337	289	251	214	176	139	101	64	34
3,080	3,120	483	415	348	295	257	220	182	145	107	70	38
3,120	3,160	494	426	359	301	263	226	188	151	113	76	42
3,160	3,200	504	437	369	307	269	232	194	157	119	82	46
3,200	3,240	515	448	380	313	275	238	200	163	125	88	50
3,240	3,280	526	458	391	323	281	244	206	169	131	94	56
3,280	3,320	537	469	402	334	287	250	212	175	137	100	62
3,320	3,360	548	480	413	345	293	256	218	181	143	106	68
3,360	3,400	558	491	423	356	299	262	224	187	149	112	74
3,400	3,440	569	502	434	367	305	268	230	193	155	118	80
3,440	3,480	580	512	445	377	311	274	236	199	161	124	86
3,480	3,520	591	523	456	388	321	280	242	205	167	130	92
3,520	3,560	602	534	467	399	332	286	248	211	173	136	98
3,560	3,600	612	545	477	410	342	292	254	217	179	142	104
3,600	3,640	623	556	488	421	353	298	260	223	185	148	110
3,640	3,680	634	566	499	431	364	304	266	229	191	154	116
3,680	3,720	645	577	510	442	375	310	272	235	197	160	122
3,720	3,760	656	588	521	453	386	318	278	241	203	166	128
3,760	3,800	666	599	531	464	396	329	284	247	209	172	134
3,800	3,840	677	610	542	475	407	340	290	253	215	178	140
3,840	3,880	688	620	553	485	418	350	296	259	221	184	146
3,880	3,920	699	631	564	496	429	361	302	265	227	190	152
3,920	3,960	710	642	575	507	440	372	308	271	233	196	158
3,960	4,000	720	653	585	518	450	383	315	277	239	202	164
4,000	4,040	731	664	596	529	461	394	326	283	245	208	170
4,040	4,080	742	674	607	539	472	404	337	289	251	214	176
4,080	4,120	753	685	618	550	483	415	348	295	257	220	182
4,120	4,160	764	696	629	561	494	426	359	301	263	226	188
4,160	4,200	774	707	639	572	504	437	369	307	269	232	194
4,200	4,240	785	718	650	583	515	448	380	313	275	238	200
4,240	4,280	796	728	661	593	526	458	391	323	281	244	206
4,280	4,320	807	739	672	604	537	469	402	334	287	250	212
4,320	4,360	818	750	683	615	548	480	413	345	293	256	218
4,360	4,400	828	761	693	626	558	491	423	356	299	262	224
4,400	4,440	839	772	704	637	569	502	434	367	305	268	230
4,440	4,480	850	782	715	647	580	512	445	377	311	274	236
4,480	4,520	861	793	726	658	591	523	456	388	321	280	242
4,520	4,560	872	804	737	669	602	534	467	399	332	286	248
4,560	4,600	882	815	747	680	612	545	477	410	342	292	254
4,600	4,640	893	826	758	691	623	556	488	421	353	298	260
4,640	4,680	904	836	769	701	634	566	499	431	364	304	266
4,680	4,720	915	847	780	712	645	577	510	442	375	310	272
4,720	4,760	926	858	791	723	656	588	521	453	386	318	278
4,760	4,800	936	869	801	734	666	599	531	464	396	329	284
4,800	4,840	947	880	812	745	677	610	542	475	407	340	290
4,840	4,880	958	890	823	755	688	620	553	485	418	350	296
4,880	4,920	969	901	834	766	699	631	564	496	429	361	302
4,920	4,960	980	912	845	777	710	642	575	507	440	372	308
4,960	5,000	990	923	855	788	720	653	585	518	450	383	315
5,000	5,040	1,001	934	866	799	731	664	596	529	461	394	326
5,040	5,080	1,012	944	877	809	742	674	607	539	472	404	337

\$5,080 and over

Use Table 4(a) for a **SINGLE person** on page 20. Also see the instructions on page 17.

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid in 2002)

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	1	0	0	0	0	0	0	0	0	0	0
560	580	3	0	0	0	0	0	0	0	0	0	0
580	600	5	0	0	0	0	0	0	0	0	0	0
600	640	8	0	0	0	0	0	0	0	0	0	0
640	680	12	0	0	0	0	0	0	0	0	0	0
680	720	16	0	0	0	0	0	0	0	0	0	0
720	760	20	0	0	0	0	0	0	0	0	0	0
760	800	24	0	0	0	0	0	0	0	0	0	0
800	840	28	3	0	0	0	0	0	0	0	0	0
840	880	32	7	0	0	0	0	0	0	0	0	0
880	920	36	11	0	0	0	0	0	0	0	0	0
920	960	40	15	0	0	0	0	0	0	0	0	0
960	1,000	44	19	0	0	0	0	0	0	0	0	0
1,000	1,040	48	23	0	0	0	0	0	0	0	0	0
1,040	1,080	52	27	2	0	0	0	0	0	0	0	0
1,080	1,120	56	31	6	0	0	0	0	0	0	0	0
1,120	1,160	60	35	10	0	0	0	0	0	0	0	0
1,160	1,200	64	39	14	0	0	0	0	0	0	0	0
1,200	1,240	68	43	18	0	0	0	0	0	0	0	0
1,240	1,280	72	47	22	0	0	0	0	0	0	0	0
1,280	1,320	76	51	26	1	0	0	0	0	0	0	0
1,320	1,360	80	55	30	5	0	0	0	0	0	0	0
1,360	1,400	84	59	34	9	0	0	0	0	0	0	0
1,400	1,440	88	63	38	13	0	0	0	0	0	0	0
1,440	1,480	92	67	42	17	0	0	0	0	0	0	0
1,480	1,520	96	71	46	21	0	0	0	0	0	0	0
1,520	1,560	100	75	50	25	0	0	0	0	0	0	0
1,560	1,600	106	79	54	29	4	0	0	0	0	0	0
1,600	1,640	112	83	58	33	8	0	0	0	0	0	0
1,640	1,680	118	87	62	37	12	0	0	0	0	0	0
1,680	1,720	124	91	66	41	16	0	0	0	0	0	0
1,720	1,760	130	95	70	45	20	0	0	0	0	0	0
1,760	1,800	136	99	74	49	24	0	0	0	0	0	0
1,800	1,840	142	105	78	53	28	3	0	0	0	0	0
1,840	1,880	148	111	82	57	32	7	0	0	0	0	0
1,880	1,920	154	117	86	61	36	11	0	0	0	0	0
1,920	1,960	160	123	90	65	40	15	0	0	0	0	0
1,960	2,000	166	129	94	69	44	19	0	0	0	0	0
2,000	2,040	172	135	98	73	48	23	0	0	0	0	0
2,040	2,080	178	141	103	77	52	27	2	0	0	0	0
2,080	2,120	184	147	109	81	56	31	6	0	0	0	0
2,120	2,160	190	153	115	85	60	35	10	0	0	0	0
2,160	2,200	196	159	121	89	64	39	14	0	0	0	0
2,200	2,240	202	165	127	93	68	43	18	0	0	0	0
2,240	2,280	208	171	133	97	72	47	22	0	0	0	0
2,280	2,320	214	177	139	102	76	51	26	1	0	0	0
2,320	2,360	220	183	145	108	80	55	30	5	0	0	0
2,360	2,400	226	189	151	114	84	59	34	9	0	0	0
2,400	2,440	232	195	157	120	88	63	38	13	0	0	0
2,440	2,480	238	201	163	126	92	67	42	17	0	0	0
2,480	2,520	244	207	169	132	96	71	46	21	0	0	0
2,520	2,560	250	213	175	138	100	75	50	25	0	0	0
2,560	2,600	256	219	181	144	106	79	54	29	4	0	0
2,600	2,640	262	225	187	150	112	83	58	33	8	0	0
2,640	2,680	268	231	193	156	118	87	62	37	12	0	0
2,680	2,720	274	237	199	162	124	91	66	41	16	0	0
2,720	2,760	280	243	205	168	130	95	70	45	20	0	0
2,760	2,800	286	249	211	174	136	99	74	49	24	0	0
2,800	2,840	292	255	217	180	142	105	78	53	28	3	0
2,840	2,880	298	261	223	186	148	111	82	57	32	7	0
2,880	2,920	304	267	229	192	154	117	86	61	36	11	0
2,920	2,960	310	273	235	198	160	123	90	65	40	15	0
2,960	3,000	316	279	241	204	166	129	94	69	44	19	0
3,000	3,040	322	285	247	210	172	135	98	73	48	23	0
3,040	3,080	328	291	253	216	178	141	103	77	52	27	2
3,080	3,120	334	297	259	222	184	147	109	81	56	31	6
3,120	3,160	340	303	265	228	190	153	115	85	60	35	10
3,160	3,200	346	309	271	234	196	159	121	89	64	39	14
3,200	3,240	352	315	277	240	202	165	127	93	68	43	18

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid in 2002)

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	\$358	\$321	\$283	\$246	\$208	\$171	\$133	\$97	\$72	\$47	\$22
3,280	3,320	364	327	289	252	214	177	139	102	76	51	26
3,320	3,360	370	333	295	258	220	183	145	108	80	55	30
3,360	3,400	376	339	301	264	226	189	151	114	84	59	34
3,400	3,440	382	345	307	270	232	195	157	120	88	63	38
3,440	3,480	388	351	313	276	238	201	163	126	92	67	42
3,480	3,520	394	357	319	282	244	207	169	132	96	71	46
3,520	3,560	400	363	325	288	250	213	175	138	100	75	50
3,560	3,600	406	369	331	294	256	219	181	144	106	79	54
3,600	3,640	412	375	337	300	262	225	187	150	112	83	58
3,640	3,680	418	381	343	306	268	231	193	156	118	87	62
3,680	3,720	424	387	349	312	274	237	199	162	124	91	66
3,720	3,760	430	393	355	318	280	243	205	168	130	95	70
3,760	3,800	436	399	361	324	286	249	211	174	136	99	74
3,800	3,840	442	405	367	330	292	255	217	180	142	105	78
3,840	3,880	448	411	373	336	298	261	223	186	148	111	82
3,880	3,920	454	417	379	342	304	267	229	192	154	117	86
3,920	3,960	460	423	385	348	310	273	235	198	160	123	90
3,960	4,000	466	429	391	354	316	279	241	204	166	129	94
4,000	4,040	472	435	397	360	322	285	247	210	172	135	98
4,040	4,080	478	441	403	366	328	291	253	216	178	141	103
4,080	4,120	484	447	409	372	334	297	259	222	184	147	109
4,120	4,160	490	453	415	378	340	303	265	228	190	153	115
4,160	4,200	496	459	421	384	346	309	271	234	196	159	121
4,200	4,240	502	465	427	390	352	315	277	240	202	165	127
4,240	4,280	508	471	433	396	358	321	283	246	208	171	133
4,280	4,320	515	477	439	402	364	327	289	252	214	177	139
4,320	4,360	526	483	445	408	370	333	295	258	220	183	145
4,360	4,400	536	489	451	414	376	339	301	264	226	189	151
4,400	4,440	547	495	457	420	382	345	307	270	232	195	157
4,440	4,480	558	501	463	426	388	351	313	276	238	201	163
4,480	4,520	569	507	469	432	394	357	319	282	244	207	169
4,520	4,560	580	513	475	438	400	363	325	288	250	213	175
4,560	4,600	590	523	481	444	406	369	331	294	256	219	181
4,600	4,640	601	534	487	450	412	375	337	300	262	225	187
4,640	4,680	612	545	493	456	418	381	343	306	268	231	193
4,680	4,720	623	555	499	462	424	387	349	312	274	237	199
4,720	4,760	634	566	505	468	430	393	355	318	280	243	205
4,760	4,800	644	577	511	474	436	399	361	324	286	249	211
4,800	4,840	655	588	520	480	442	405	367	330	292	255	217
4,840	4,880	666	599	531	486	448	411	373	336	298	261	223
4,880	4,920	677	609	542	492	454	417	379	342	304	267	229
4,920	4,960	688	620	553	498	460	423	385	348	310	273	235
4,960	5,000	698	631	563	504	466	429	391	354	316	279	241
5,000	5,040	709	642	574	510	472	435	397	360	322	285	247
5,040	5,080	720	653	585	518	478	441	403	366	328	291	253
5,080	5,120	731	663	596	528	484	447	409	372	334	297	259
5,120	5,160	742	674	607	539	490	453	415	378	340	303	265
5,160	5,200	752	685	617	550	496	459	421	384	346	309	271
5,200	5,240	763	696	628	561	502	465	427	390	352	315	277
5,240	5,280	774	707	639	572	508	471	433	396	358	321	283
5,280	5,320	785	717	650	582	515	477	439	402	364	327	289
5,320	5,360	796	728	661	593	526	483	445	408	370	333	295
5,360	5,400	806	739	671	604	536	489	451	414	376	339	301
5,400	5,440	817	750	682	615	547	495	457	420	382	345	307
5,440	5,480	828	761	693	626	558	501	463	426	388	351	313
5,480	5,520	839	771	704	636	569	507	469	432	394	357	319
5,520	5,560	850	782	715	647	580	513	475	438	400	363	325
5,560	5,600	860	793	725	658	590	523	481	444	406	369	331
5,600	5,640	871	804	736	669	601	534	487	450	412	375	337
5,640	5,680	882	815	747	680	612	545	493	456	418	381	343
5,680	5,720	893	825	758	690	623	555	499	462	424	387	349
5,720	5,760	904	836	769	701	634	566	505	468	430	393	355
5,760	5,800	914	847	779	712	644	577	511	474	436	399	361
5,800	5,840	925	858	790	723	655	588	520	480	442	405	367

\$5,840 and over

Use Table 4(b) for a **MARRIED** person on page 20. Also see the instructions on page 17.

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 2002)

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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	18	1	0	0	0	0	0	0	0	0	0	0
18	21	1	0	0	0	0	0	0	0	0	0	0
21	24	1	0	0	0	0	0	0	0	0	0	0
24	27	2	0	0	0	0	0	0	0	0	0	0
27	30	2	1	0	0	0	0	0	0	0	0	0
30	33	2	1	0	0	0	0	0	0	0	0	0
33	36	3	1	0	0	0	0	0	0	0	0	0
36	39	3	2	0	0	0	0	0	0	0	0	0
39	42	3	2	1	0	0	0	0	0	0	0	0
42	45	4	2	1	0	0	0	0	0	0	0	0
45	48	4	3	1	0	0	0	0	0	0	0	0
48	51	5	3	2	0	0	0	0	0	0	0	0
51	54	5	3	2	1	0	0	0	0	0	0	0
54	57	6	4	2	1	0	0	0	0	0	0	0
57	60	6	4	3	1	0	0	0	0	0	0	0
60	63	7	5	3	2	1	0	0	0	0	0	0
63	66	7	5	4	2	1	0	0	0	0	0	0
66	69	7	6	4	2	1	0	0	0	0	0	0
69	72	8	6	4	3	1	0	0	0	0	0	0
72	75	8	7	5	3	2	1	0	0	0	0	0
75	78	9	7	5	4	2	1	0	0	0	0	0
78	81	9	8	6	4	2	1	0	0	0	0	0
81	84	10	8	6	5	3	1	0	0	0	0	0
84	87	10	8	7	5	3	2	1	0	0	0	0
87	90	11	9	7	5	4	2	1	0	0	0	0
90	93	11	9	8	6	4	2	1	0	0	0	0
93	96	12	10	8	6	5	3	2	1	0	0	0
96	99	12	10	9	7	5	3	2	1	0	0	0
99	102	12	11	9	7	5	4	2	1	0	0	0
102	105	13	11	9	8	6	4	2	1	0	0	0
105	108	13	12	10	8	6	5	3	2	0	0	0
108	111	14	12	10	9	7	5	3	2	1	0	0
111	114	14	12	11	9	7	6	4	2	1	0	0
114	117	15	13	11	9	8	6	4	3	1	0	0
117	120	16	13	12	10	8	6	5	3	2	0	0
120	123	16	14	12	10	9	7	5	3	2	1	0
123	126	17	14	13	11	9	7	6	4	2	1	0
126	129	18	15	13	11	10	8	6	4	3	1	0
129	132	19	16	13	12	10	8	7	5	3	2	0
132	135	20	17	14	12	10	9	7	5	4	2	1
135	138	21	17	14	13	11	9	7	6	4	2	1
138	141	21	18	15	13	11	10	8	6	4	3	1
141	144	22	19	16	14	12	10	8	7	5	3	2
144	147	23	20	17	14	12	11	9	7	5	4	2
147	150	24	21	18	14	13	11	9	7	6	4	2
150	153	25	21	18	15	13	11	10	8	6	4	3
153	156	25	22	19	16	14	12	10	8	7	5	3
156	159	26	23	20	17	14	12	11	9	7	5	4
159	162	27	24	21	18	15	13	11	9	8	6	4
162	165	28	25	22	18	15	13	11	10	8	6	5
165	168	29	25	22	19	16	14	12	10	8	7	5
168	171	29	26	23	20	17	14	12	11	9	7	5
171	174	30	27	24	21	18	15	13	11	9	8	6
174	177	31	28	25	22	19	15	13	12	10	8	6
177	180	32	29	26	23	19	16	14	12	10	9	7
180	183	33	30	26	23	20	17	14	12	11	9	7
183	186	33	30	27	24	21	18	15	13	11	9	8
186	189	34	31	28	25	22	19	16	13	12	10	8
189	192	35	32	29	26	23	20	16	14	12	10	9
192	195	36	33	30	27	23	20	17	14	13	11	9
195	198	37	34	30	27	24	21	18	15	13	11	10
198	201	38	34	31	28	25	22	19	16	13	12	10
201	204	38	35	32	29	26	23	20	17	14	12	10
204	207	39	36	33	30	27	24	20	17	14	13	11
207	210	40	37	34	31	27	24	21	18	15	13	11
210	213	41	38	35	31	28	25	22	19	16	13	12
213	216	42	38	35	32	29	26	23	20	17	14	12
216	219	42	39	36	33	30	27	24	21	17	14	13
219	222	43	40	37	34	31	28	24	21	18	15	13

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 2002)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$222	\$225	\$44	\$41	\$38	\$35	\$32	\$28	\$25	\$22	\$19	\$16	\$14
225	228	45	42	39	35	32	29	26	23	20	17	14
228	231	46	43	39	36	33	30	27	24	21	18	14
231	234	46	43	40	37	34	31	28	25	22	18	15
234	237	47	44	41	38	35	32	29	25	22	19	16
237	240	48	45	42	39	36	32	29	26	23	20	17
240	243	49	46	43	40	36	33	30	27	24	21	18
243	246	50	47	43	40	37	34	31	28	25	22	19
246	249	50	47	44	41	38	35	32	29	26	22	19
249	252	51	48	45	42	39	36	33	29	26	23	20
252	255	52	49	46	43	40	37	33	30	27	24	21
255	258	53	50	47	44	40	37	34	31	28	25	22
258	261	54	51	47	44	41	38	35	32	29	26	23
261	264	55	51	48	45	42	39	36	33	30	26	23
264	267	56	52	49	46	43	40	37	34	30	27	24
267	270	57	53	50	47	44	41	37	34	31	28	25
270	273	58	54	51	48	44	41	38	35	32	29	26
273	276	59	55	52	48	45	42	39	36	33	30	27
276	279	59	56	52	49	46	43	40	37	34	31	27
279	282	60	57	53	50	47	44	41	38	34	31	28
282	285	61	58	54	51	48	45	42	38	35	32	29
285	288	62	59	55	52	49	45	42	39	36	33	30
288	291	63	60	56	53	49	46	43	40	37	34	31
291	294	64	60	57	54	50	47	44	41	38	35	31
294	297	65	61	58	54	51	48	45	42	39	35	32
297	300	66	62	59	55	52	49	46	42	39	36	33
300	303	67	63	60	56	53	49	46	43	40	37	34
303	306	68	64	61	57	54	50	47	44	41	38	35
306	309	68	65	61	58	55	51	48	45	42	39	36
309	312	69	66	62	59	55	52	49	46	43	39	36
312	315	70	67	63	60	56	53	50	46	43	40	37
315	318	71	68	64	61	57	54	50	47	44	41	38
318	321	72	69	65	62	58	55	51	48	45	42	39
321	324	73	69	66	63	59	56	52	49	46	43	40
324	327	74	70	67	63	60	57	53	50	47	43	40
327	330	75	71	68	64	61	57	54	51	47	44	41
330	333	76	72	69	65	62	58	55	51	48	45	42
333	336	77	73	70	66	63	59	56	52	49	46	43
336	339	77	74	70	67	64	60	57	53	50	47	44
339	341	78	75	71	68	64	61	57	54	51	47	44
341	343	79	75	72	68	65	61	58	55	51	48	45
343	345	79	76	72	69	66	62	59	55	52	48	45
345	347	80	77	73	70	66	63	59	56	52	49	46
347	349	81	77	74	70	67	63	60	56	53	50	46
349	351	81	78	74	71	67	64	60	57	53	50	47
351	353	82	78	75	71	68	64	61	58	54	51	48
353	355	82	79	75	72	69	65	62	58	55	51	48
355	357	83	80	76	73	69	66	62	59	55	52	49
357	359	84	80	77	73	70	66	63	59	56	52	49
359	361	84	81	77	74	70	67	63	60	56	53	50
361	363	85	81	78	74	71	67	64	61	57	54	50
363	365	85	82	78	75	72	68	65	61	58	54	51
365	367	86	83	79	76	72	69	65	62	58	55	51
367	369	87	83	80	76	73	69	66	62	59	55	52
369	371	87	84	80	77	73	70	66	63	59	56	53
371	373	88	84	81	77	74	70	67	64	60	57	53
373	375	88	85	81	78	75	71	68	64	61	57	54
375	377	89	86	82	79	75	72	68	65	61	58	54
377	379	90	86	83	79	76	72	69	65	62	58	55
379	381	90	87	83	80	76	73	69	66	62	59	56
381	383	91	87	84	80	77	73	70	67	63	60	56
383	385	91	88	84	81	78	74	71	67	64	60	57
385	387	92	89	85	82	78	75	71	68	64	61	57
387	389	93	89	86	82	79	75	72	68	65	61	58
389	391	93	90	86	83	79	76	72	69	65	62	59

\$391 and over

Use Table 8(a) for a **SINGLE person** on page 21. Also see the instructions on page 17.

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 2002)

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	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30	33	1	0	0	0	0	0	0	0	0	0	0
33	36	1	0	0	0	0	0	0	0	0	0	0
36	39	1	0	0	0	0	0	0	0	0	0	0
39	42	2	0	0	0	0	0	0	0	0	0	0
42	45	2	1	0	0	0	0	0	0	0	0	0
45	48	2	1	0	0	0	0	0	0	0	0	0
48	51	2	1	0	0	0	0	0	0	0	0	0
51	54	3	2	0	0	0	0	0	0	0	0	0
54	57	3	2	1	0	0	0	0	0	0	0	0
57	60	3	2	1	0	0	0	0	0	0	0	0
60	63	4	3	1	0	0	0	0	0	0	0	0
63	66	4	3	2	1	0	0	0	0	0	0	0
66	69	4	3	2	1	0	0	0	0	0	0	0
69	72	5	3	2	1	0	0	0	0	0	0	0
72	75	5	4	3	1	0	0	0	0	0	0	0
75	78	5	4	3	2	1	0	0	0	0	0	0
78	81	6	4	3	2	1	0	0	0	0	0	0
81	84	6	5	3	2	1	0	0	0	0	0	0
84	87	7	5	4	3	1	0	0	0	0	0	0
87	90	7	6	4	3	2	1	0	0	0	0	0
90	93	8	6	4	3	2	1	0	0	0	0	0
93	96	8	6	5	4	2	1	0	0	0	0	0
96	99	9	7	5	4	3	2	0	0	0	0	0
99	102	9	7	6	4	3	2	1	0	0	0	0
102	105	9	8	6	4	3	2	1	0	0	0	0
105	108	10	8	6	5	4	2	1	0	0	0	0
108	111	10	9	7	5	4	3	2	0	0	0	0
111	114	11	9	7	6	4	3	2	1	0	0	0
114	117	11	10	8	6	4	3	2	1	0	0	0
117	120	12	10	8	7	5	4	2	1	0	0	0
120	123	12	10	9	7	5	4	3	2	0	0	0
123	126	13	11	9	7	6	4	3	2	1	0	0
126	129	13	11	10	8	6	5	3	2	1	0	0
129	132	14	12	10	8	7	5	4	2	1	0	0
132	135	14	12	11	9	7	5	4	3	2	0	0
135	138	14	13	11	9	8	6	4	3	2	1	0
138	141	15	13	11	10	8	6	5	3	2	1	0
141	144	15	14	12	10	8	7	5	4	3	1	0
144	147	16	14	12	11	9	7	5	4	3	2	1
147	150	16	15	13	11	9	8	6	4	3	2	1
150	153	17	15	13	12	10	8	6	5	3	2	1
153	156	17	15	14	12	10	8	7	5	4	3	1
156	159	18	16	14	12	11	9	7	5	4	3	2
159	162	18	16	15	13	11	9	8	6	4	3	2
162	165	18	17	15	13	12	10	8	6	5	3	2
165	168	19	17	15	14	12	10	9	7	5	4	3
168	171	19	18	16	14	12	11	9	7	6	4	3
171	174	20	18	16	15	13	11	9	8	6	4	3
174	177	20	19	17	15	13	12	10	8	6	5	4
177	180	21	19	17	16	14	12	10	9	7	5	4
180	183	21	19	18	16	14	13	11	9	7	6	4
183	186	22	20	18	16	15	13	11	10	8	6	4
186	189	22	20	19	17	15	13	12	10	8	7	5
189	192	23	21	19	17	16	14	12	10	9	7	5
192	195	23	21	20	18	16	14	13	11	9	7	6
195	198	23	22	20	18	17	15	13	11	10	8	6
198	201	24	22	20	19	17	15	14	12	10	8	7
201	204	25	23	21	19	17	16	14	12	11	9	7
204	207	26	23	21	20	18	16	14	13	11	9	7
207	210	26	24	22	20	18	17	15	13	11	10	8
210	213	27	24	22	21	19	17	15	14	12	10	8
213	216	28	25	23	21	19	17	16	14	12	11	9
216	219	29	26	23	21	20	18	16	14	13	11	9
219	222	30	27	24	22	20	18	17	15	13	11	10
222	225	31	27	24	22	21	19	17	15	14	12	10
225	228	31	28	25	23	21	19	18	16	14	12	11
228	231	32	29	26	23	21	20	18	16	15	13	11
231	234	33	30	27	24	22	20	18	17	15	13	12
234	237	34	31	28	24	22	21	19	17	15	14	12

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 2002)

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—										
\$237	\$240	\$35	\$31	\$28	\$25	\$23	\$21	\$19	\$18	\$16	\$14	\$12
240	243	35	32	29	26	23	22	20	18	16	15	13
243	246	36	33	30	27	24	22	20	19	17	15	13
246	249	37	34	31	28	25	22	21	19	17	16	14
249	252	38	35	32	28	25	23	21	19	18	16	14
252	255	39	36	32	29	26	23	22	20	18	16	15
255	258	39	36	33	30	27	24	22	20	19	17	15
258	261	40	37	34	31	28	25	23	21	19	17	16
261	264	41	38	35	32	29	25	23	21	20	18	16
264	267	42	39	36	33	29	26	23	22	20	18	16
267	270	43	40	36	33	30	27	24	22	20	19	17
270	273	43	40	37	34	31	28	25	23	21	19	17
273	276	44	41	38	35	32	29	26	23	21	20	18
276	279	45	42	39	36	33	30	26	23	22	20	18
279	282	46	43	40	37	33	30	27	24	22	20	19
282	285	47	44	40	37	34	31	28	25	23	21	19
285	288	48	44	41	38	35	32	29	26	23	21	20
288	291	48	45	42	39	36	33	30	27	24	22	20
291	294	49	46	43	40	37	34	30	27	24	22	21
294	297	50	47	44	41	38	34	31	28	25	23	21
297	300	51	48	45	41	38	35	32	29	26	23	21
300	303	52	48	45	42	39	36	33	30	27	24	22
303	306	52	49	46	43	40	37	34	31	27	24	22
306	309	53	50	47	44	41	38	35	31	28	25	23
309	312	54	51	48	45	42	38	35	32	29	26	23
312	315	55	52	49	45	42	39	36	33	30	27	24
315	318	56	53	49	46	43	40	37	34	31	28	24
318	321	56	53	50	47	44	41	38	35	32	28	25
321	324	57	54	51	48	45	42	39	35	32	29	26
324	327	58	55	52	49	46	42	39	36	33	30	27
327	330	59	56	53	50	46	43	40	37	34	31	28
330	333	60	57	53	50	47	44	41	38	35	32	29
333	336	60	57	54	51	48	45	42	39	36	32	29
336	339	61	58	55	52	49	46	43	39	36	33	30
339	341	62	59	56	53	50	46	43	40	37	34	31
341	343	63	59	56	53	50	47	44	41	38	34	31
343	345	63	60	57	54	51	47	44	41	38	35	32
345	347	64	60	57	54	51	48	45	42	39	36	32
347	349	64	61	58	55	52	49	45	42	39	36	33
349	351	65	62	58	55	52	49	46	43	40	37	34
351	353	65	62	59	56	53	50	47	43	40	37	34
353	355	66	63	60	56	53	50	47	44	41	38	35
355	357	66	63	60	57	54	51	48	44	41	38	35
357	359	67	64	61	57	54	51	48	45	42	39	36
359	361	67	64	61	58	55	52	49	46	42	39	36
361	363	68	65	62	59	55	52	49	46	43	40	37
363	365	68	65	62	59	56	53	50	47	44	40	37
365	367	69	66	63	60	57	53	50	47	44	41	38
367	369	70	66	63	60	57	54	51	48	45	42	38
369	371	70	67	64	61	58	55	51	48	45	42	39
371	373	71	68	64	61	58	55	52	49	46	43	39
373	375	71	68	65	62	59	56	52	49	46	43	40
375	377	72	69	65	62	59	56	53	50	47	44	41
377	379	72	69	66	63	60	57	54	50	47	44	41
379	381	73	70	67	63	60	57	54	51	48	45	42
381	383	73	70	67	64	61	58	55	52	48	45	42
383	385	74	71	68	65	61	58	55	52	49	46	43
385	387	74	71	68	65	62	59	56	53	49	46	43
387	389	75	72	69	66	62	59	56	53	50	47	44
389	391	75	72	69	66	63	60	57	54	51	47	44
391	393	76	73	70	67	64	60	57	54	51	48	45
393	395	77	73	70	67	64	61	58	55	52	49	45
395	397	77	74	71	68	65	62	58	55	52	49	46
397	399	78	75	71	68	65	62	59	56	53	50	46
399	401	78	75	72	69	66	63	59	56	53	50	47

\$401 and over

Use Table 8(b) for a **MARRIED person** on page 21. Also see the instructions on page 17.

Tables for Percentage Method of Advance EIC Payments

(For Wages Paid in 2002)

Table 1. WEEKLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$141	20.40% of wages	\$0	\$141	20.40% of wages	\$0	\$70	20.40% of wages
\$141	\$260	\$29	\$141	\$279	\$29	\$70	\$139	\$14
\$260		\$29 less 9.588% of wages in excess of \$260	\$279		\$29 less 9.588% of wages in excess of \$279	\$139		\$14 less 9.588% of wages in excess of \$139

Table 2. BIWEEKLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$283	20.40% of wages	\$0	\$283	20.40% of wages	\$0	\$141	20.40% of wages
\$283	\$520	\$58	\$283	\$558	\$58	\$141	\$279	\$29
\$520		\$58 less 9.588% of wages in excess of \$520	\$558		\$58 less 9.588% of wages in excess of \$558	\$279		\$29 less 9.588% of wages in excess of \$279

Table 3. SEMIMONTHLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$307	20.40% of wages	\$0	\$307	20.40% of wages	\$0	\$153	20.40% of wages
\$307	\$563	\$63	\$307	\$605	\$63	\$153	\$302	\$31
\$563		\$63 less 9.588% of wages in excess of \$563	\$605		\$63 less 9.588% of wages in excess of \$605	\$302		\$31 less 9.588% of wages in excess of \$302

Table 4. MONTHLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$614	20.40% of wages	\$0	\$614	20.40% of wages	\$0	\$307	20.40% of wages
\$614	\$1,126	\$125	\$614	\$1,210	\$125	\$307	\$605	\$63
\$1,126		\$125 less 9.588% of wages in excess of \$1,126	\$1,210		\$125 less 9.588% of wages in excess of \$1,210	\$605		\$63 less 9.588% of wages in excess of \$605

Tables for Percentage Method of Advance EIC Payments (Continued)
(For Wages Paid in 2002)

Table 5. QUARTERLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$1,842	20.40% of wages	\$0	\$1,842	20.40% of wages	\$0	\$921	20.40% of wages
\$1,842	\$3,380	\$376	\$1,842	\$3,630	\$376	\$921	\$1,815	\$188
\$3,380		\$376 less 9.588% of wages in excess of \$3,380	\$3,630		\$376 less 9.588% of wages in excess of \$3,630	\$1,815		\$188 less 9.588% of wages in excess of \$1,815

Table 6. SEMIANNUAL Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$3,685	20.40% of wages	\$0	\$3,685	20.40% of wages	\$0	\$1,842	20.40% of wages
\$3,685	\$6,760	\$752	\$3,685	\$7,260	\$752	\$1,842	\$3,630	\$376
\$6,760		\$752 less 9.588% of wages in excess of \$6,760	\$7,260		\$752 less 9.588% of wages in excess of \$7,260	\$3,630		\$376 less 9.588% of wages in excess of \$3,630

Table 7. ANNUAL Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$7,370	20.40% of wages	\$0	\$7,370	20.40% of wages	\$0	\$3,685	20.40% of wages
\$7,370	\$13,520	\$1,503	\$7,370	\$14,520	\$1,503	\$3,685	\$7,260	\$752
\$13,520		\$1,503 less 9.588% of wages in excess of \$13,520	\$14,520		\$1,503 less 9.588% of wages in excess of \$14,520	\$7,260		\$752 less 9.588% of wages in excess of \$7,260

Table 8. DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$28	20.40% of wages	\$0	\$28	20.40% of wages	\$0	\$14	20.40% of wages
\$28	\$52	\$6	\$28	\$55	\$6	\$14	\$27	\$3
\$52		\$6 less 9.588% of wages in excess of \$52	\$55		\$6 less 9.588% of wages in excess of \$55	\$27		\$3 less 9.588% of wages in excess of \$27

Tables for Wage Bracket Method of Advance EIC Payments (For Wages Paid in 2002)

WEEKLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages—			Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$50	\$55	\$10	\$100	\$105	\$20	\$270	\$280	\$27	\$370	\$380	\$17	\$470	\$480	\$8
5	10	1	55	60	11	105	110	21	280	290	26	380	390	16	480	490	7
10	15	2	60	65	12	110	115	22	290	300	25	390	400	15	490	500	6
15	20	3	65	70	13	115	120	23	300	310	24	400	410	15	500	510	5
20	25	4	70	75	14	120	125	24	310	320	23	410	420	14	510	520	4
25	30	5	75	80	15	125	130	26	320	330	22	420	430	13	520	530	3
30	35	6	80	85	16	130	135	27	330	340	21	430	440	12	530	540	2
35	40	7	85	90	17	135	140	28	340	350	20	440	450	11	540	550	1
40	45	8	90	95	18	140	260	29	350	360	19	450	460	10	550	---	0
45	50	9	95	100	19	260	270	28	360	370	18	460	470	9	---	---	---

MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$50	\$55	\$10	\$100	\$105	\$20	\$285	\$295	\$27	\$385	\$395	\$18	\$485	\$495	\$8
5	10	1	55	60	11	105	110	21	295	305	26	395	405	17	495	505	7
10	15	2	60	65	12	110	115	22	305	315	25	405	415	16	505	515	6
15	20	3	65	70	13	115	120	23	315	325	25	415	425	15	515	525	5
20	25	4	70	75	14	120	125	24	325	335	24	425	435	14	525	535	4
25	30	5	75	80	15	125	130	26	335	345	23	435	445	13	535	545	3
30	35	6	80	85	16	130	135	27	345	355	22	445	455	12	545	555	2
35	40	7	85	90	17	135	140	28	355	365	21	455	465	11	555	565	2
40	45	8	90	95	18	140	275	29	365	375	20	465	475	10	565	575	1
45	50	9	95	100	19	275	285	28	375	385	19	475	485	9	575	---	0

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$30	\$35	\$6	\$60	\$65	\$12	\$165	\$175	\$11	\$225	\$235	\$5	\$285	---	\$0
5	10	1	35	40	7	65	70	13	175	185	10	235	245	4	---	---	---
10	15	2	40	45	8	70	135	14	185	195	9	245	255	3	---	---	---
15	20	3	45	50	9	135	145	14	195	205	8	255	265	2	---	---	---
20	25	4	50	55	10	145	155	13	205	215	7	265	275	1	---	---	---
25	30	5	55	60	11	155	165	12	215	225	6	275	285	1	---	---	---

BIWEEKLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages—			Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$100	\$105	\$20	\$200	\$205	\$41	\$550	\$560	\$54	\$750	\$760	\$35	\$950	\$960	\$16
5	10	1	105	110	21	205	210	42	560	570	53	760	770	34	960	970	15
10	15	2	110	115	22	210	215	43	570	580	52	770	780	33	970	980	14
15	20	3	115	120	23	215	220	44	580	590	51	780	790	32	980	990	13
20	25	4	120	125	24	220	225	45	590	600	50	790	800	31	990	1,000	12
25	30	5	125	130	26	225	230	46	600	610	49	800	810	30	1,000	1,010	11
30	35	6	130	135	27	230	235	47	610	620	48	810	820	29	1,010	1,020	10
35	40	7	135	140	28	235	240	48	620	630	47	820	830	28	1,020	1,030	9
40	45	8	140	145	29	240	245	49	630	640	46	830	840	27	1,030	1,040	8
45	50	9	145	150	30	245	250	50	640	650	45	840	850	26	1,040	1,050	7
50	55	10	150	155	31	250	255	51	650	660	44	850	860	25	1,050	1,060	6
55	60	11	155	160	32	255	260	52	660	670	43	860	870	24	1,060	1,070	5
60	65	12	160	165	33	260	265	53	670	680	42	870	880	23	1,070	1,080	4
65	70	13	165	170	34	265	270	54	680	690	42	880	890	22	1,080	1,090	3
70	75	14	170	175	35	270	275	55	690	700	41	890	900	21	1,090	1,100	2
75	80	15	175	180	36	275	280	56	700	710	40	900	910	20	1,100	1,110	1
80	85	16	180	185	37	280	520	57	710	720	39	910	920	19	1,110	---	0
85	90	17	185	190	38	520	530	57	720	730	38	920	930	18	---	---	---
90	95	18	190	195	39	530	540	56	730	740	37	930	940	18	---	---	---
95	100	19	195	200	40	540	550	55	740	750	36	940	950	17	---	---	---

MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—					
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made			
\$0	\$5	\$0	\$20	\$25	\$4	\$40	\$45	\$8	\$60	\$65	\$12	\$80	\$85	\$16	\$100	\$105	\$20
5	10	1	25	30	5	45	50	9	65	70	13	85	90	17	105	110	21
10	15	2	30	35	6	50	55	10	70	75	14	90	95	18	110	115	22
15	20	3	35	40	7	55	60	11	75	80	15	95	100	19	---	---	---

(continued on next page)

BIWEEKLY Payroll Period

MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$115	\$120	\$23	\$195	\$200	\$40	\$275	\$280	\$56	\$695	\$705	\$44	\$855	\$865	\$28	\$1,015	\$1,025	\$13
120	125	24	200	205	41	280	555	57	705	715	43	865	875	27	1,025	1,035	12
125	130	26	205	210	42	555	565	57	715	725	42	875	885	26	1,035	1,045	11
130	135	27	210	215	43	565	575	56	725	735	41	885	895	26	1,045	1,055	10
135	140	28	215	220	44	575	585	55	735	745	40	895	905	25	1,055	1,065	9
140	145	29	220	225	45	585	595	54	745	755	39	905	915	24	1,065	1,075	8
145	150	30	225	230	46	595	605	53	755	765	38	915	925	23	1,075	1,085	7
150	155	31	230	235	47	605	615	52	765	775	37	925	935	22	1,085	1,095	6
155	160	32	235	240	48	615	625	51	775	785	36	935	945	21	1,095	1,105	5
160	165	33	240	245	49	625	635	50	785	795	35	945	955	20	1,105	1,115	4
165	170	34	245	250	50	635	645	50	795	805	34	955	965	19	1,115	1,125	3
170	175	35	250	255	51	645	655	49	805	815	33	965	975	18	1,125	1,135	3
175	180	36	255	260	52	655	665	48	815	825	32	975	985	17	1,135	1,145	2
180	185	37	260	265	53	665	675	47	825	835	31	985	995	16	1,145	1,155	1
185	190	38	265	270	54	675	685	46	835	845	30	995	1,005	15	1,155	- - -	0
190	195	39	270	275	55	685	695	45	845	855	29	1,005	1,015	14			

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$50	\$55	\$10	\$100	\$105	\$20	\$285	\$295	\$27	\$385	\$395	\$18	\$485	\$495	\$8
5	10	1	55	60	11	105	110	21	295	305	26	395	405	17	495	505	7
10	15	2	60	65	12	110	115	22	305	315	25	405	415	16	505	515	6
15	20	3	65	70	13	115	120	23	315	325	25	415	425	15	515	525	5
20	25	4	70	75	14	120	125	24	325	335	24	425	435	14	525	535	4
25	30	5	75	80	15	125	130	26	335	345	23	435	445	13	535	545	3
30	35	6	80	85	16	130	135	27	345	355	22	445	455	12	545	555	2
35	40	7	85	90	17	135	140	28	355	365	21	455	465	11	555	565	2
40	45	8	90	95	18	140	145	29	365	375	20	465	475	10	565	575	1
45	50	9	95	100	19	145	150	28	375	385	19	475	485	9	575	- - -	0

SEMIMONTHLY Payroll Period

SINGLE or HEAD OF HOUSEHOLD

Wages—			Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$110	\$115	\$22	\$220	\$225	\$45	\$600	\$610	\$58	\$820	\$830	\$37	\$1,040	\$1,050	\$16
5	10	1	115	120	23	225	230	46	610	620	57	830	840	36	1,050	1,060	15
10	15	2	120	125	24	230	235	47	620	630	56	840	850	35	1,060	1,070	14
15	20	3	125	130	26	235	240	48	630	640	55	850	860	34	1,070	1,080	13
20	25	4	130	135	27	240	245	49	640	650	54	860	870	33	1,080	1,090	12
25	30	5	135	140	28	245	250	50	650	660	53	870	880	32	1,090	1,100	11
30	35	6	140	145	29	250	255	51	660	670	52	880	890	31	1,100	1,110	10
35	40	7	145	150	30	255	260	52	670	680	51	890	900	30	1,110	1,120	9
40	45	8	150	155	31	260	265	53	680	690	50	900	910	29	1,120	1,130	8
45	50	9	155	160	32	265	270	54	690	700	50	910	920	28	1,130	1,140	7
50	55	10	160	165	33	270	275	55	700	710	49	920	930	27	1,140	1,150	6
55	60	11	165	170	34	275	280	56	710	720	48	930	940	27	1,150	1,160	5
60	65	12	170	175	35	280	285	57	720	730	47	940	950	26	1,160	1,170	4
65	70	13	175	180	36	285	290	58	730	740	46	950	960	25	1,170	1,180	3
70	75	14	180	185	37	290	295	59	740	750	45	960	970	24	1,180	1,190	3
75	80	15	185	190	38	295	300	60	750	760	44	970	980	23	1,190	1,200	2
80	85	16	190	195	39	300	305	61	760	770	43	980	990	22	1,200	1,210	1
85	90	17	195	200	40	305	310	62	770	780	42	990	1,000	21	1,210	- - -	0
90	95	18	200	205	41	310	315	63	780	790	41	1,000	1,010	20			
95	100	19	205	210	42	315	320	64	790	800	40	1,010	1,020	19			
100	105	20	210	215	43	320	325	65	800	810	39	1,020	1,030	18			
105	110	21	215	220	44	325	330	66	810	820	38	1,030	1,040	17			

MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$50	\$55	\$10	\$100	\$105	\$20	\$150	\$155	\$31	\$200	\$205	\$41	\$250	\$255	\$51
5	10	1	55	60	11	105	110	21	155	160	32	205	210	42	255	260	52
10	15	2	60	65	12	110	115	22	160	165	33	210	215	43	260	265	53
15	20	3	65	70	13	115	120	23	165	170	34	215	220	44	265	270	54
20	25	4	70	75	14	120	125	24	170	175	35	220	225	45	270	275	55
25	30	5	75	80	15	125	130	26	175	180	36	225	230	46	275	280	56
30	35	6	80	85	16	130	135	27	180	185	37	230	235	47	280	285	57
35	40	7	85	90	17	135	140	28	185	190	38	235	240	48	285	290	58
40	45	8	90	95	18	140	145	29	190	195	39	240	245	49	290	295	59
45	50	9	95	100	19	145	150	30	195	200	40	245	250	50			

For additional EIC bracket tables, see Circular E.

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