## PART 3 - PAYROLLS, DEDUCTIONS, AND WITHHOLDINGS

### **Table of Contents**

Chapter	Section	Title
3000		PAYMENTS TO THE OFFICE OF PERSONNEL MANAGEMENT FOR HEALTH BENEFITS, GROUP LIFE INSURANCE, AND CIVIL SERVICE RETIREMENT
	3010 3015 3020 3030 3040 3050 3060 3070 3080 3095	Scope and Applicability Authority General Description of the System Forms Prescribed for Procedures in This Chapter Procedures To Be Used by Civilian Agencies Procedures To Be Used by Military Agencies Preparing and Reporting the Journal Voucher (SF 2812) on the Paying Agency's Statement of Transactions Submission of Forms to the Office of Personnel Management Procurement of Forms Inquiries
		Appendix
		Forms Prescribed for Payments to the Office of Personnel Management for Health Benefits, Group Life Insurance, and Civil Service Retirement
4000		FEDERAL INCOME, SOCIAL SECURITY, AND MEDICARE TAXES
	4010 4015 4020 4025 4030 4035 4040 4045 4050 4055 4060 4065 4070 4075 4080 4085 4090	Scope and Applicability Authority Federal Withholding Rules IRC Instructions Federal Insurance Contributions Act (FICA) Correcting Income and FICA Tax Withholding Errors Privacy Act Requirements Accounting for Taxes Payment of Taxes Filing Quarterly Tax Returns Filing Annual Information Returns Use of Magnetic Media for Filing Annual Information Returns Resident and Nonresident Aliens Deceased Employees Levy for Unpaid Tax Liability Payment or Reimbursement of Employees' Expenses Special Certifying Requirements of Federal Income Taxes Withheld From Salaries of U.S. Government Employees Employed in Guam, the Commonwealth of Northern Mariana Islands (CNMI), or American Somoa Contacts
		Appendices
Chapter	Section	<ol> <li>Guide to Information Returns</li> <li>Directory of Internal Revenue Service Representatives and IRS Attaches in Foreign Countries</li> <li>Title</li> </ol>

Volume I Part 3

#### 5000

# WITHHOLDING OF DISTRICT OF COLUMBIA, STATE, CITY, AND COUNTY INCOME OR EMPLOYMENT TAXES

5010	Scope and Applicability
5015	Authority
5020	Definitions of Terms
5025	Severance Pay
5030	Administration of Agreements
5035	Withholding Requirements
5040	Tax Withholding Certificates
5045	Military Withholding
5050	Accounting for Withheld Taxes
5055	Correction of Errors
5060	Payment of Withheld Taxes
5065	Voluntary Withholding
5070	Disclosure of Withholding Information
	Contact

#### Appendices

- 1. List of States, Effective Dates, and Addresses of Tax Offices With Which the Secretary of the Treasury Has Withholding Agreements
- 2. List of Cities, Counties, Types of Tax, Effective Dates, and Addresses of Tax Offices With Which the Secretary of the Treasury Has Withholding Agreements
- 3. List of States, Cities, and Counties With Other-Than-Standard Agreements