



Circular A, Agricultural Employer's Tax Guide

Advance Earned Income Credit

Eligible employees may be able to receive a part of their earned income credit in advance with their pay. This publication contains the tables you need to figure the advance earned income credit. See section 9 for more information.

Wage Bases for Social Security and Medicare Taxes

For 1993, the wage base for social security is \$57,600. The wage base for Medicare is \$135,000. For social security, the tax rate is 6.2% each for employers and employees. For Medicare, the rate is 1.45% each for employers and employees. Be sure to use the social security table that begins on page 38 **AND** the Medicare table on page 40.

Agricultural workers whose cash wages are subject to social security tax are required to have income tax withheld on their cash wages. See sections 3 through 5 for more details. Income tax withholding tables for 1993 begin on page 16 of this publication.

1993 Form W-2

The 1993 Form W-2 has been revised extensively. Please see the 1993 Form W-2 and its instructions for details.

New Deposit Rules

Effective January 1, 1993, deposit rules have changed. See section 8.

Additional Forms or Publications

If you need to order forms or publications, including additional copies of this publication, you may use **Form 7018-A**, Employer's Order Blank for 1993 Forms, at the end of this publication or you may call 1-800-TAX-FORM (1-800-829-3676).

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Calendar

The following is a list of important dates. Also see **Pub. 509**, Tax Calendars for 1993.

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

By January 31.—File **Form 943**, Employer's Annual Tax Return for Agricultural Employees, with the Internal Revenue Service and pay or deposit the taxes reported on it. (See section 8.) Furnish each employee a completed Form W-2. (See section 12.) Also file **Form 940** or **Form 940-EZ**, Employer's Annual Federal Unemployment (FUTA) Tax Return. (See section 14.) But if you deposited all the FUTA tax when due, you may file Form 940 or 940-EZ on or before February 10.

By February 15.—Ask for a new **Form W-4**, Employee's Withholding Allowance Certificate, from each employee who claimed total exemption from withholding during the prior year.

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

By the last day of February.—Send Copy A of all Forms W-2 and the original copy of **Form W-3**, Transmittal of Income and Tax Statements, or your magnetic media wage report to the Social Security Administration Data Operations Center serving your state. (See sections 12 and 13.)

Note: If you have employees in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the Virgin Islands, or Puerto Rico who are subject to local income tax and U.S. social security tax, you must file the appropriate wage and tax statements and transmittals for those employees (Forms W-2AS, W-2GU, W-2CM, or W-2VI with Form W-3SS, and Form 499R-2/W-2PR with Form W-3PR). These forms are available at local tax departments in each jurisdiction.

Before December 1.—Ask for a new Form W-4 from each employee whose 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 continue receiving advance payments of the earned income credit for the next year must give you a new Form W-5.

Reminders

Social security and Medicare taxes.—Withhold 6.2% from each wage payment in 1993 for social security. Stop when you

reach \$57,600 in wages. Withhold 1.45% from each wage payment in 1993 for Medicare. Stop when you reach \$135,000 in wages.

Withhold the proper amount of income tax. To determine when you are required to deposit the taxes, see section 8.

Change of address.—To notify the IRS that you changed your business mailing address or business location, send **Form 8822**, Change of Address, to the IRS.

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

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

When you hire a new employee.—Ask each new employee to complete the 1993 Form W-4. Also, ask the employee to show you his or her social security card so you can record the employee's name and social security number accurately. If the employee has lost the card or recently changed names, have the employee apply for a new card. If the employee does not have a card, have the employee apply for one on **Form SS-5**, Application for a Social Security Card. (See section 7.)

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

When you become aware of a change in an employee's name.—Continue to report the employee's wages under the old name until he or she shows you an updated social security card with the new name on it.

When a crew leader furnishes workers to you.—Record the crew leader's name, address, and employer identification number. (See sections 1 and 15.)

Introduction

This publication 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.

Information Returns

You must file Forms W-2 for employees you paid \$150 or more in cash wages for the year and for employees you paid less than \$150 in some instances. See section

3. You also may have to file information returns to report certain types of payments made during the year. For example, you must file **Form 1099-MISC**, Miscellaneous Income, to report payments of \$600 or more to persons not treated as employees (e.g., independent contractors) for services performed for your trade or business. For details about Forms 1099 and for information about required magnetic media filing, see the separate **Instructions for Forms 1099, 1098, 5498, and W-2G**. Do not use the Forms 1099 to report wages and other compensation you paid to employees; report these on Form W-2. See the separate **Instructions for Form W-2** for details.

Information Return Penalties

A penalty may be imposed if you fail to file (on paper or on magnetic media) an information return (including Forms W-2 and 1099) or you file with incorrect information.

The amount of the penalty is based on when the correct information returns are filed. The penalty is:

- \$15 for each information return if you correctly file within 30 days after the due date (by March 30 if the due date is February 28) with a maximum penalty of \$75,000 per year (\$25,000 for small businesses, defined below).
- \$30 for each information return if you correctly file more than 30 days after the due date but by August 1, with a maximum penalty of \$150,000 per year (\$50,000 for small businesses).
- \$50 for each information return if you correctly file after August 1 or you do not file at all, with a maximum penalty of \$250,000 per year (\$100,000 for small businesses).
- At least \$100 for each information return if your failure is due to intentional disregard of the filing requirements with no maximum penalty.

Exceptions to the penalty.—In general, the penalty will not apply to any failure that was due to reasonable cause and not to willful neglect.

In addition, the penalty will not apply to a de minimis number of failures. These failures are information returns that were filed but with incomplete or incorrect information and were corrected by August 1. The penalty will not apply to the greater of 10 information returns or 1/2 of 1% of the total number of information returns you were required to file for the year.

Definition of small business.—A small business is a firm with average annual gross receipts of \$5 million or less for the 3 most recent tax years.

Failure to provide payee statement or providing incorrect payee statement.—A penalty may be imposed if you either fail to furnish a payee statement by the due date or fail to include all correct information on a payee statement. This provision also applies to Form W-2. The penalty is \$50 for each failure. The maximum penalty for such failures is \$100,000 per year.

Social Security and Medicare for Farmworkers

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

1. Who Are Employers of Farmworkers?

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

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

Crew Leaders

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

2. Wages That Are Subject to Social Security and Medicare Taxes, and Income Tax Withholding

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

The maximum amount of cash wages subject to Medicare tax for 1993 is \$135,000 and the maximum amount subject to social security tax is \$57,600. There is **no maximum** amount of cash wages subject to income tax withholding.

The taxes do not apply to cash wages for housework in your private home if it was done by your spouse, or your son or

daughter under age 21. Nor do the taxes apply to housework done by your mother or father unless:

- You have a son or daughter who is under age 18 or has a physical or mental condition that requires care by an adult for at least 4 continuous weeks in a calendar quarter (a calendar quarter is a 3-month period ending March 31, June 30, September 30, or December 31) and who lives in your home; and
- You are a widow or widower, or divorced and not remarried, or have a spouse in the home who, because of a physical or mental condition, cannot care for your son or daughter for at least 4 continuous weeks in the quarter.

The taxes also do not apply to wages paid to share farmers or to alien workers lawfully admitted under section 101(a)(15)(H)(ii)(a) of the Immigration and Nationality Act on a temporary basis to perform agricultural labor ("H-2(A) workers").

In reporting taxable wages on Form 943, show the full amount before tax was deducted. For example, if an employee's cash wages were \$200 and you deducted \$15.30 as employee tax in 1992 (\$12.40 of social security tax and \$2.90 of Medicare tax), you would include \$200 cash wages on line 2 and \$200 cash wages on line 4, Form 943.

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

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

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

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

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

4. Had been employed in agriculture less than 13 weeks in the preceding calendar year.

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

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

4. Withholding From Employees

Form W-4.—To know how much income tax to withhold from employees' wages, you should have a Form W-4 on file for each employee. Ask all new employees to give you a signed Form W-4 when they start work. Make the form effective with the first wage payment. If a new employee does not give you a completed Form W-4, withhold tax as if he or she is single, with no withholding allowances. A Form W-4 remains in effect until the employee gives you a new one. If an employee gives you a Form W-4 that replaces an existing Form W-4, begin withholding no later than the start of the first payroll period ending on or after the 30th day from the date you received the replacement Form W-4. For exceptions, see the discussion on page 4 on invalid Forms W-4, Forms W-4 that must be sent to the IRS, and exemption from income tax withholding.

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

Pub. 505, Tax Withholding and Estimated Tax, contains detailed instructions for completing Form W-4. Along with Form W-4, you may wish to order Pub. 505 and **Pub. 919, Is My Withholding Correct for 1993?**, for your employees.

Withholding.—To determine income tax withholding, take the following into account:

a. Wages paid.

b. Marital status.—The withholding tables are different for single and for married employees. On Form W-4, a married employee may choose to have withholding at the higher single rate. A nonresident alien, or a person married to one, is considered single for withholding tax purposes.

An employee whose spouse has died during the year can show status as Married for the year on Form W-4. An employee whose spouse died in either of the two preceding tax years can claim Married status if:

1. The employee's home is maintained as the main household of a child or stepchild for whom the employee can claim an exemption; and
2. The employee could file a joint return with the decedent in the year of the spouse's death.

An employee who qualifies as a "head of household" is considered single for withholding purposes.

c. Withholding allowances.—The number of withholding allowances claimed on the Form W-4 may be different from the number of exemptions claimed on the employee's tax return. The process of determining the correct number of withholding allowances begins with the number of personal exemptions the employee expects to claim on his or her tax return. This number is then increased or decreased based on the employee's financial situation, as outlined on the Form W-4 worksheets.

Personal Allowances Worksheet.—Most employees will need to complete only the Personal Allowances Worksheet on page 1 of Form W-4. (See **Pub. 501**, Exemptions, Standard Deductions, and Filing Information, for information on who can be claimed as a dependent.) On this worksheet, employees may add to the number of the exemptions they expect to claim on their tax returns:

1. A special allowance, for withholding purposes only, if the employee has only one job and does not have a working spouse, or the employee's wages from a second job and the spouse's wages do not exceed \$1,000.

2. An additional allowance if the employee expects to file the tax return using the head of household filing status. A description of the requirements for this filing status is provided in the Form W-4 instructions.

3. An additional allowance if the employee expects to claim a tax credit for child or dependent care expenses of at least \$1,500.

Employees may claim **fewer** withholding allowances than they are entitled to claim. They may wish to claim fewer allowances to generate a larger tax refund or to offset other sources of taxable income that are not subject to adequate withholding.

Deductions and Adjustments Worksheet.—Employees who intend to itemize their deductions or claim adjustments to income on their tax returns may complete the Deductions and Adjustments Worksheet on page 2 of Form W-4. This worksheet will help them determine if they are entitled to additional withholding allowances. For information on figuring withholding allowances for tax credits, see **Pub. 505**.

Two-Earner/Two-Job Worksheet.—Single employees with more than one job and combined earnings over \$30,000, and married employees with a working spouse or more than one job and combined earnings over \$50,000, may use the Two-Earner/Two-Job Worksheet on page 2 of Form W-4. Such employees may have too little tax withheld based on the above worksheets and could be subject to underpayment penalties. This worksheet will help such employees decide if they need to reduce the number of withholding allowances or have additional specific dollar amounts withheld.

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

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

An employee who can be claimed as a dependent on someone else's tax return may not be exempt. If that employee has any nonwage income such as interest on savings, and wages plus the nonwage income are expected to be more than \$600 for 1993, he or she usually **cannot** claim exemption from withholding.

Caution: *Students are subject to withholding the same as any other employee. They are not exempt because of "student" status.*

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

Sending certain Forms W-4 to the IRS.—You must send to the IRS copies of certain Forms W-4 received during the quarter from employees still employed by you at the end of the quarter. Send copies when the employee (1) claims more than 10 withholding allowances, or (2) claims exemption from withholding and his or her wages would normally exceed \$200 per week. You are not required to send any other Forms W-4 unless the IRS notifies you in writing to do so.

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

and the number of forms included. In certain cases, the IRS may notify you in writing that you must submit specified Forms W-4 more frequently to your district director.

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

Filing Form W-4 on magnetic media.—Form W-4 information may be filed with the IRS on magnetic media. If you wish to file on magnetic media, you must submit **Form 4419**, Application for Filing Information Returns Magnetically/Electronically, to request authorization. Get **Pub. 1245**, Specifications for Filing Form W-4, Employee's Withholding Allowance Certificate, on Magnetic Tape, and 5¼- and 3½- Inch Magnetic Diskettes. To obtain additional information about magnetic media filing, call the IRS Martinsburg Computing Center at (304) 263-8700.

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

Invalid Forms W-4.—Any unauthorized change or addition to Form W-4 makes it invalid. This includes taking out any language by which the employee certifies that the form is correct. A Form W-4 is also invalid if, by the date an employee gives it to you, he or she indicates in any way that it is false.

When you get an invalid Form W-4, do not use it to figure withholding. Tell the employee it is invalid and ask for another one. If the employee does not give you a valid one, withhold taxes as if the employee were single and claiming no withholding allowances. However, if you have an earlier Form W-4 for this worker that is valid, withhold as you did before.

Amounts exempt from levy on wages, salary, and other income.—If you receive a Notice of Levy on Wages, Salary, and Other Income (Form 668W or 668W(c)), you must withhold amounts as described in the instructions for these forms. **Pub. 1494**, Table for Figuring Amount Exempt from Levy on Wages, Salary, and Other

Income (Forms 668W and 668W(c)), shows the exempt amount. If a levy issued in a prior year is still in effect, use the current year Pub. 1494 to compute the exempt amount.

5. Figuring Withholding

There are several ways to figure income tax withholding:

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

Also see page 13 for directions on how to use the tables for employees claiming more than 10 allowances.

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

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

- Combined income, employee social security, and employee Medicare tax table (see Pub. 493).
- Annualized wages method (see Pub. 493).
- Average estimated wages method (see Pub. 493).
- Cumulative wages and part-year employment methods (see Pub. 493). These may be used if your employee requests that you use them, and you agree to this.
- Other alternative methods (see page 14).

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

Social security and Medicare taxes: employer's and employee's share.—For wages paid in 1993, the social security tax rate is 6.2% and the Medicare tax rate is 1.45% for both the employer and the employee. You can multiply each wage payment by these percentages or use the tables on pages 38 through 40. You can use the amounts in the boxes in the lower right corners of the tables on pages 39 and 40 if the wage payment is \$100 or more. For example, the social security tax on a wage payment of \$355 would be \$22.01 (\$18.60 + \$3.41) each. The Medicare tax would be \$5.15 (\$4.35 + \$.80) each.

If you would rather pay the employee's share of the social security and Medicare tax without deducting it from his or her wages, you may do so. If you do not deduct the tax, you must still pay it. Any employee social security and Medicare tax you pay is additional income to the employee. (Include it in the employee's Form W-2, box 10, but do not count it for social security and Medicare wages, boxes 12 and 14. Nor is it counted for Federal unemployment tax purposes.)

6. Employer Identification Number

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

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

If you do not have a number by the time a return is due, write "Applied for" and the date you applied in the space shown for the number. If you do not have a number by the time a tax deposit is due, send your payment to the Internal Revenue Service Center where you file your returns. Make it payable to the Internal Revenue Service and show on it your name (as shown on Form SS-4), address, kind of tax, period covered, and date you applied for an EIN.

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

For more information about EINs, get **Pub. 583**, Taxpayers Starting a Business.

7. Employee's Social Security Number (SSN)

You must obtain each employee's name and SSN because you must enter them on Form W-2. If you do not provide the correct name and SSN, you may owe a penalty. If your employee does not have a number, record the employee's full name and address, and have the employee apply for an SSN on Form SS-5, available at any SSA office or call 1-800-772-1213. If your employee has applied for an SSN but does not have one when you file Form W-2, enter "Applied For" on the form. When the employee receives the SSN, file Form W-2c to show the employee's SSN.

The SSA keeps a lifetime record of the amount of wages paid to each employee, identified by the employee's name and SSN. This is necessary to prevent mixups between workers with the same or similar names. An employee's SSN consists of nine digits separated as follows: 000-00-0000.

When you hire an employee to whom you expect to pay taxable wages during the year for farmwork, record your employee's name and SSN exactly as they appear on the employee's social security card. 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 for 1993 and show the new information on the 1993 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**, Statement of Corrected Income and Tax Amounts, to correct the name and number. Advise the employee to contact the local SSA office about 6 months after the Form W-2c is filed to ensure that his or her records have been updated.

8. Payments of Taxes and Deposit Requirements

Generally, you must make payments of employer and employee social security taxes, Medicare taxes, and withheld income tax of \$500 or more during the year by depositing the tax with an authorized financial institution or a Federal Reserve bank. How often you are required to make deposits depends on the amount of taxes (minus advance EIC payments, if any) as explained in the deposit rules below.

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

Deposit Rules

When To Deposit

New rules for determining when you must deposit Federal employment taxes (other than FUTA taxes) are effective January 1, 1993. However, you may continue to use the old deposit rules for 1993 only; see Circular A (Rev. February 1992) and **Pub. 225**, Farmer's Tax Guide, for the old deposit rules. You can get Pub. 225 from IRS offices. The new deposit rules apply to backup withholding; Federal income tax withheld on wages, pensions and annuities, and gambling winnings; and social security and Medicare taxes. Generally, these rules do not apply to taxes required to be reported on Form 942.

New Deposit Rules

Under the new rules, you are either (1) a monthly depositor or (2) a semiweekly depositor. However, if you accumulate taxes of \$100,000 or more at any time during the year, you are subject to the \$100,000 one-day deposit rule, discussed later. The IRS will notify you each November whether you are a monthly or a semiweekly depositor for the coming calendar year. If you do not receive the notification, you must determine your own deposit status. You determine your status as a monthly or semiweekly depositor at the beginning of the calendar year based on the total tax you reported on your original Form 943 in the lookback period (explained below).

Lookback Period.—The lookback period is the second calendar year preceding the current calendar year. For example, the lookback period for the calendar year 1993 is the calendar year 1991.

Adjustments to lookback period taxes.—To determine your taxes for the lookback

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

Example of adjustments.—Employer S originally reported total taxes of \$45,000 for the lookback period in 1991. S discovered during January 1993 that the tax during the lookback period was understated by \$10,000 and corrected this error with an adjustment on the 1993 Form 943. The total taxes reported in the lookback period is \$45,000. The \$10,000 adjustment is treated as part of the 1993 taxes.

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

New employers.—If you are a new employer, your taxes for the lookback period are considered to be zero. Therefore, you are a monthly depositor for the year in which you first became an employer (but see the **\$100,000 One-Day Deposit Rule** exception later).

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

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

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

Example of Monthly and Semiweekly Rules.—Employer A accumulated taxes on Form 943 as follows:

Calendar year 1991 — \$48,000
 Calendar year 1992 — \$60,000

Employer A is a monthly depositor for 1993 because its taxes for the lookback

period (\$48,000 for calendar year 1991) were not more than \$50,000. However, for 1994, Employer A is a semiweekly depositor because A's total taxes for its lookback period (\$60,000 for calendar year 1992) exceeded \$50,000.

Deposits on Banking Days Only.—If a deposit is required to be made on a day that is not a banking day, the deposit is considered to be made timely if it is made by the close of the next banking day. For example, if a deposit is required to be made on Friday, but Friday is not a banking day, the deposit is considered timely if it is made by the following Monday.

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

\$100,000 One-Day Deposit Rule.—If you accumulate taxes of \$100,000 or more on any day during a deposit period, you must deposit it by the close of the next banking day, whether you are a monthly or a semiweekly depositor. For monthly depositors, the deposit period is a calendar month. For semiweekly depositors, the deposit periods are Wednesday through Friday and Saturday through Tuesday.

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

In addition, once you accumulate at least \$100,000 in a deposit period, stop accumulating at the end of that day and begin to accumulate anew on the next day. For example, Employer C is a semiweekly depositor. On Monday, C accumulates taxes of \$110,000 and must deposit on Tuesday, the next banking day. On Tuesday, C accumulates additional taxes of \$30,000. Because the \$30,000 is not added to the previous \$110,000 and is less than \$100,000, C must deposit the \$30,000 on Friday using the normal semiweekly deposit rule.

If you are a monthly depositor and you accumulate \$100,000 on any day, you immediately become a semiweekly depositor for the remainder of the calendar year and for the following calendar year.

Example of \$100,000 one-day deposit rule.—Employer B started business on February 1, 1993. Because B is a new employer, the taxes for its lookback period are considered to be zero; therefore, B is a monthly depositor. On February 10, B paid

wages for the first time and accumulated taxes of \$60,000. On February 11, B paid wages and accumulated taxes of \$50,000, for a total of \$110,000. Because B accumulated \$110,000 on February 11, it must deposit \$110,000 by February 12, the next banking day. B immediately is a semiweekly depositor for at least the remainder of 1993 and for 1994 but may be subject to the \$100,000 one-day deposit rule if it accumulates \$100,000 again in any semiweekly period.

Accuracy of Deposits (98% Rule).—You will satisfy your deposit obligation if you deposit timely 98% of the required deposit or all but \$100 of the required deposit. For this rule to apply, you must deposit any underpayment as follows:

- **Monthly Depositor**—Deposit or remit by the due date of the Form 943 for the period in which the underpayment occurred.
- **Semiweekly and \$100,000 One-Day Depositor**—Deposit by the earlier of the first Wednesday or Friday that comes on or after the 15th of the month following the month in which the underpayment occurred.

You will not be subject to a penalty if your underdeposit was due to reasonable cause.

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

Depositing Taxes

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

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

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

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

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

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

Depositing Without an EIN.—If you have applied for an EIN but **have not** received it, and you must make a deposit, make the deposit with your Internal Revenue Service Center. **Do not** make the deposit at an authorized depository or FRB. Make it payable to the Internal Revenue Service and show on it your name (as shown on Form SS-4), address, kind of tax, period covered, and date you applied for an EIN. Attach an explanation to the deposit. **Do not** use Form 8109-B in this situation.

Depositing Without Form 8109.—If you do not have the preprinted Form 8109, you may use Form 8109-B to make deposits. Form 8109-B is an over-the-counter FTD coupon that is not preprinted with your identifying information. It is available at IRS offices. Use Form 8109-B to make deposits only if:

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

You can get this over-the-counter deposit coupon at most IRS offices. When you use Form 8109-B, be sure your EIN, name and address, type of tax (i.e., 943), tax period for which you are depositing, and the month your tax year ends are on the form. Use Form 8109-B to make deposits with an authorized depository or FRB only.

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

How To Claim Credit for

Overpayments.—If you deposited more than the right amount of taxes, on the tax return you file, you can ask to have the overpayment refunded or applied as a credit to your next return. Do not ask the

depository or the FRB to request a refund from the IRS for you.

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

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

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

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

Note: *If you are required to deposit any taxes more than once a month, any deposit of \$20,000 or more must be made by its due date to be timely.*

Penalties.—Penalties may apply if you do not make required deposits on time, you make deposits at an unauthorized financial institution, you pay directly to the IRS, or you pay with your return (amounts that may be paid with a return are limited). The penalties do not apply if any failure to make a proper and timely deposit was due to reasonable cause and not to willful neglect. For amounts not properly or timely deposited, the penalty rates are:

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

100% Penalty.—If income, social security, and Medicare taxes that must be withheld are not withheld or are not paid to the IRS, the 100% penalty may apply. The penalty is 100% of such unpaid taxes. This penalty may apply to you if these unpaid taxes cannot be immediately collected from the employer or business.

The 100% 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.

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

Example: Employer A is required to make a deposit of \$1,000 on February 15 and \$1,500 on March 15. A does not make the deposit on February 15. On March 15, A deposits \$1,700 assuming that he has paid his March deposit in full and applied \$200 to the late February deposit. However, because deposits are applied first to past due underdeposits in due date order, \$1,000 of the March 15 deposit is applied to the late February deposit. The remaining \$700 is applied to the March 15 deposit. Therefore, in addition to an underdeposit of \$1,000 for February 15, A has an underdeposit for March 15 of \$800. Penalties will be applied to both underdeposits as explained above.

Employers of Both Farm and Nonfarm Workers

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

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

9. Advance Payment of the Earned Income Credit

The earned income credit (EIC) is a tax credit for certain workers who have a qualifying child who lives with them in the United States. The EIC is made up of the basic credit, extra credit for child born in 1993, and health insurance credit. Eligible employees can choose to claim all the credit on their tax returns or get up to \$1,434 of the basic EIC with their pay during the year.

Advance Payment of the EIC

Payment of advance EIC is limited to the amount of the basic EIC an employee would receive if he or she has only one qualifying child. For 1993, this amount can be as much as \$1,434.

Eligible employees (defined later) who want to get EIC payments during the year with their pay must give you a completed **Form W-5, Earned Income Credit Advance Payment Certificate**. You are required to make advance EIC payments to employees who give you Form W-5.

Eligible employees.—Only employees who expect to be eligible for the EIC in 1993 may receive advance EIC payments. Eligibility requirements are shown on Form W-5 and are summarized below:

1. The employee's expected 1993 earned income and adjusted gross income must each be less than \$23,050.
2. If married, the employee must not file as married filing separately. The employee must file a joint return or qualify to file as head of household.
3. The employee must not claim the foreign earned income or housing expense exclusion, or the foreign housing expense deduction.
4. The employee cannot be a qualifying child of another person.
5. The employee must have a qualifying child as defined in **Notice 797**, Possible Federal Tax Refund Due to the Earned Income Credit (EIC).
6. A married child generally must be claimed as a dependent by the employee. However, there are special rules that may apply if the child is the child of divorced or separated parents.

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

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

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

employees must file a new certificate each year.

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

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

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

Invalid certificate.—The Form W-5 is invalid if it is incomplete, unsigned, or has an alteration or unauthorized addition. The form has been altered if any of the language has been deleted. Any writing added to the form other than the requested entries is an unauthorized addition. You should consider a certificate invalid if an employee has made an oral or written statement that clearly shows the Form W-5 to be false.

If you receive an invalid certificate from an employee, tell the employee that the certificate is invalid as of the date the employee made the oral or written statement. For advance EIC payment purposes, the invalid certificate is considered void.

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

How to Figure the Advance EIC

Payment.—You must include advance EIC payments with wages you pay to eligible employees who give you a signed and completed Form W-5. Make the initial certificate effective for the first payroll period ending (or the first wage payment made without regard to a payroll period) on or after the date the employee gives you the form.

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

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

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

Note: *If during the year you have paid an employee total wages of at least \$23,050, you must stop making advance EIC payments to that employee for the rest of the year.*

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

Example 1: You pay Wanda Carter \$140 a week. She has given you a Form W-5 that shows she is married and her husband has given his employer a Form W-5. You have decided to use the wage bracket method to figure your advance EIC payments. You turn to the wage bracket tables for a weekly payroll period, and look at the table "MARRIED With Both Spouses Filing Certificate." According to this table, you will include a \$10 advance EIC payment with Wanda Carter's (net) pay for the week.

Paying the Advance EIC to Employees.

—An advance EIC payment is not wages and is not subject to withholding of income, social security, or Medicare taxes. An advance EIC payment does not change the amount of income, social security, or Medicare taxes you withhold from the employee's wages. You add the EIC payment to the employee's net pay for the pay period. At the end of the year, you show the total advance EIC payments in box 8 for "Advance EIC payment" of the Form W-2. Do not include this amount in the "Wages..." box.

Employer's returns.—Show the total payments you made to employees on the advance EIC line of your Form 943. Subtract this amount from your total taxes (see the specific instructions for Form 943).

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

the employer's share of social security and Medicare taxes.

Example 2: You have 10 employees, each entitled to an advance EIC payment of \$10. The total advance payments you make for the payroll period is \$100. The total income tax withholding for the payroll period is \$90. The total employee and employer social security and Medicare taxes for the payroll period is \$122.60 (\$61.30 each).

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

Advance EIC Payments More Than

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

Option 1.—Reduce each employee's advance payment by an amount figured by multiplying the employee's advance payment by a fraction. The numerator is the excess advance amount and the denominator is the total advance EIC payments for the pay period. See Example 3 below.

Option 2.—Elect to make full payment of the advance EIC and treat the excess as an advance payment of employment taxes. The excess payment is applied first to income tax withholding, next to employee social security and Medicare taxes, and then to employer social security and Medicare taxes due for the reporting period in which the excess amount was paid.

Example 3: You have 10 employees who are each entitled to an advance EIC payment of \$10. They are all student nurses whose wages are exempt from social security and Medicare taxes. The total amount of advance EIC payments for the payroll period is \$100; the total income tax withholding is \$90. The advance EIC amount is \$10 more than the total income tax withholding.

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

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

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

If you elect to make full payment, you must include with your employment tax return a statement of the amount of the

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

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

Required Notice to Employees

You are required to notify employees who have no income tax withheld that they may be eligible for 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 who may be eligible for the credit. This is because eligible employees may get a refund of the amount of EIC that is more than the tax they owe. For example, an employee who has no tax withheld in 1993 and owes no tax, but is eligible for a \$330 EIC, can file a 1993 tax return to get a \$330 refund.

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

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

If you use a substitute Form W-2 without the required statement, you must give your employees Notice 797 or your own written statement. If you are required to give Form W-2 and do so on time, you must give the notice at the same time or within 1 week of the date you give your employees Form W-2. If Form W-2 is required and you do not give it on time, you must notify your employees by the date you were required to give Form W-2. If you are not required to give Form W-2, you must notify your employees on or before February 8, 1993.

For more information about notification requirements, get **Pub. 1325**, *Employers—Required Notice to Certain Employees of a Possible Federal Tax Refund Due to the Earned Income Credit (EIC)*.

10. Requirements for Filing Form 943

You must file a Form 943 for each calendar year beginning with the first year you pay \$2,500 or more for farmwork or you employ a farmworker who meets the

\$150 test explained in section 3. Do not report these wages on Form 941.

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

Send Form 943, with payment of any taxes due that are not required to be deposited, to the IRS by January 31 following the year for which the return is filed (or February 10 if the tax was timely deposited in full).

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

In cases where income, social security, and Medicare taxes to be withheld are not withheld or are not paid to the IRS, certain officers or employees of a corporation or certain members or employees of a partnership may become personally liable for the payment of these taxes and penalized an amount equal to the taxes. This is known as the "100% penalty." (See page 7.)

11. Correcting Errors

Errors in Withholding Social Security and Medicare Taxes

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

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

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

Other Errors in Reporting Social Security and Medicare Taxes

If, after filing a return, you find you made a mistake that resulted in your paying too

much tax, you may file **Form 843**, Claim for Refund and Request for Abatement, for a refund of the overpayment or you may subtract the amount from the tax you report on your next return. If the mistake resulted in your not paying enough tax and an additional payment has not been requested, add the amount to the tax you report on your next tax return. You may report your mistakes (including decreases and increases in tax) on your next Form 943 by using line 8 of the return. Because any amount shown on line 8 increases or decreases your tax liability, the adjustment must be included on your record of Federal tax liability on Form 943 or 943A. Your deposit requirements determine which liability report is used. Include the adjustment in the report entry area that corresponds with the date on which the error was found. If you prefer, you may report the amount immediately on a separate return marked "Supplemental." In either case, attach an explanation of the mistake on a sheet of paper or Form 941c to the return.

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

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

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

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

12. Wage Statements

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

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

You must furnish a Form W-2 to any employee if the wages were also subject to social security and Medicare taxes. On

Form W-2, you must show social security wages separately from Medicare wages, and you must show social security taxes separately from Medicare taxes.

By February 1, 1993, furnish Form W-2 to each employee who was working for you at the end of 1992. If an employee stops working for you before the end of the year, furnish him or her Form W-2 any time after employment ends but no later than February 1, 1993. However, if the employee asks you for Form W-2, furnish him or her the completed form within 30 days of the request or the last wage payment, whichever is later.

Furnish each employee from whom you withheld zero income tax (other than those who claimed exemption from withholding on Form W-4) a copy of Notice 797. See Pub. 1325 for information on when and how to furnish it. Both items are available from the IRS.

Keep any payee copies of Forms W-2 and 1099-R that you have tried to deliver without success for 4 years. You must make a reasonable effort to deliver these statements. An example would be mailing the statement to the recipient's last known address.

By March 1, 1993, send Copy A of all Forms 1099-R with Form 1096 to the Internal Revenue Service Center for your locality.

By March 1, 1993, send Copy A of all Forms W-2 issued for 1992 to the SSA. Send them with Form W-3 to the SSA Data Operations Center for your state as shown on Form W-3.

Copy A of Form W-2 has two forms on a page. If you make a mistake, put an X in the Void square and use the next form. Since these forms are processed by machine, make no erasures, strikeovers, or whiteouts of entries. Send the whole page even if one form is blank or void.

If you have a very large number of forms, you may use several packages. Be sure to put your name on each package. Number the packages in order. Write the number of packages below the title of Form W-3 and put it in the first package. Use First-Class Mail to send the forms to the SSA.

If an employee loses or destroys his or her copies, furnish your employee copies of Form W-2 marked "Reissued Statement." Do not send Copy A of the reissued form to the SSA.

If a form is corrected before you file Copy A with the SSA, furnish the employee the corrected copies. Mark the original Copy A "Void" in the proper box and send the new Copy A to the SSA. Do not write "corrected" on the new Copy A.

How to get forms.—You can get Form W-2 from the IRS (see page 47). Private printers also produce them. You can use these substitute forms for filing returns with the SSA and for furnishing statements to employees if they comply with the

requirements in Pub. 1141. The paper forms you send to the SSA must be in scannable format.

Pub. 1141 explains the format that must be used on substitute paper Forms W-2 and W-3.

Preparing Forms W-2 and W-3

Most employers of farmworkers will complete only the following boxes on the 1992 Forms W-2 and W-3. For more information, see the instructions for Form W-2 and Form W-3. If any entry does not apply to you, leave it blank. Also, see **Reconciling the Forms W-2, W-3, and 943** on page 13.

Form W-2

Boxes 2 and 3.—Show your business name and address in box 2, and your EIN in box 3.

Box 4.—This number is assigned by your state. Contact your state for further information on its use.

Box 8.—Show the advance EIC payments made in the year, if any. (See section 9.)

Boxes 5, 19a, and 19b.—Show your employee's social security number in box 5, name in box 19a, and address in box 19b. The number and name must match what the SSA has in its records to ensure the employee receives credit. (See section 7.)

Box 9.—Show Federal income tax withheld.

Box 10.—Show wages paid (including taxable fringe benefits) subject to income tax, whether or not income tax was withheld. (See section 2.)

Box 11.—Show employee social security tax deducted or paid by you for the employee. (See section 2.)

Box 12.—Show wages paid subject to social security taxes. (See section 2.)

Boxes 14 and 15.—Show wages paid and tips reported subject to Medicare taxes in box 14, and show the employee Medicare tax withheld or paid by you for the employee in box 15.

Boxes 24 through 29.—You may use these to report state or local income tax information.

Form W-3

Box 2.—Check the square titled "943" in box 2.

Box 3.—If you use copies of this form for your state return, you may need to complete this box.

Box 8.—Show the total advance EIC payments, if any, for all employees.

Boxes 5, 18, 20, and 22.—Show the number of Forms W-2 you are sending with Form W-3 in box 5, your EIN in box 18, your business name in box 20, and the address in box 22.

(Continued on page 12)

How Employment Taxes Apply to Farmwork	Treatment under employment taxes		
	Income tax withholding	Social security and Medicare	Federal unemployment
a. Service on farm* in connection with cultivating soil; raising or harvesting any agricultural or horticultural commodity; the raising, etc., of livestock, poultry, bees, fur-bearing animals, or wildlife.	Taxable if either test in section 3 is met.	Taxable if either test in section 3 is met.	Taxable if either test in section 14 is met.
b. Service in employ of owner or operator of farm, if major duties on the farm are in management or maintenance, etc., of farm, tools, or equipment, or in salvaging timber, clearing brush and other debris left by hurricane.	Taxable if either test in section 3 is met.	Taxable if either test in section 3 is met.	Taxable if either test in section 14 is met.
c. In connection with the production and harvesting of turpentine and other oleoresinous products.	Taxable if either test in section 3 is met.	Taxable if either test in section 3 is met.	Taxable if either test in section 14 is met.
d. Cotton ginning.	Taxable if either test in section 3 is met.	Taxable if either test in section 3 is met.	Taxable if either test in section 14 is met.
e. Off the farm, in connection with hatching poultry.	Taxable (not farmwork).	Taxable (not farmwork).	Taxable (not farmwork).
f. On or off the farm in processing maple sap into maple syrup or sugar.	Taxable (not farmwork).	Taxable (not farmwork).	Taxable (not farmwork).
g. In operation or maintenance of ditches, reservoirs, etc. (other than paragraph b. above), used only for farming purposes:			
1. If not owned or not operated for profit.	Taxable if either test in section 3 is met.	Taxable if either test in section 3 is met.	Taxable if either test in section 14 is met.
2. If owned or operated for profit.	Taxable (not farmwork).	Taxable (not farmwork).	Taxable (not farmwork).
h. In processing, packaging, etc., any agricultural or horticultural commodity in its unmanufactured state:			
1. In employ of farm operator.	If operator produced over half of commodity processed, taxable if either test in section 3 is met; if operator produced half or less, taxable (not farmwork).	If operator produced over half of commodity processed, taxable if either test in section 3 is met; if operator produced half or less, taxable (not farmwork).	If employer produced over half of commodity processed, taxable if either test in section 14 is met; if employer produced half or less, taxable (not farmwork).
2. In employ of unincorporated group of farm operators (not more than 20).	If group produced all commodity processed, taxable if either test in section 3 is met; if group did not produce all, taxable (not farmwork).	If group produced all commodity processed, taxable if either test in section 3 is met; if group did not produce all, taxable (not farmwork).	If employer produced over half of commodity processed, taxable if either test in section 14 is met; if employer produced half or less, taxable (not farmwork).
3. In employ of other groups of farm operators (including cooperative organizations and commercial handlers).	Taxable (not farmwork).	Taxable (not farmwork).	If employer produced over half of commodity processed, taxable if either test in section 14 is met; if employer produced half or less, taxable (not farmwork).
i. Handling or processing commodities after delivery to terminal market for commercial canning or freezing.	Taxable (not farmwork).	Taxable (not farmwork).	Taxable (not farmwork).
j. Household employees on farm operated for profit.	Taxable if either test in section 3 is met. For household services performed by parent in private home of son or daughter, see section 2.	Taxable if either test in section 3 is met. For household services performed by parent in private home of son or daughter, see section 2.	Taxable if either test in section 14 is met.
k. Service not in the course of employer's trade or business on farm operated for profit. (Cash payments only.)	Taxable if either test in section 3 is met, unless performed by parent in employ of son or daughter.	Taxable if either test in section 3 is met, unless performed by parent in employ of son or daughter.	Taxable only if \$50 or more is paid in a quarter and employee works on 24 or more different days in that quarter or on 24 or more days in preceding quarter.
l. Workers lawfully 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.	Not taxable until 1995, but counted after 1979 to determine if either test in section 14 is met.
m. Family employment.	Exempt if services performed by employer's son or daughter under age 18. See section 2 for family household employment. Taxable if spouse employed by spouse.	Exempt if services performed by employer's son or daughter under age 18. See section 2 for family household employment. Taxable if spouse employed by spouse.	Exempt if services performed by employer's father, mother, or spouse, or by son or daughter under age 21.
n. Individuals concurrently employed by 2 or more related corporations and paid through a common paymaster that is one of the corporations (see sections 31.3121(s) and 31.3306(p) of the IRS regulations for details).	The related corporations are considered to be a single employer.	The related corporations are considered to be a single employer for the purpose of paying wages subject to social security and Medicare taxes.	The related corporations are considered to be a single employer for the purpose of paying wages subject to FUTA taxes.

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

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

Boxes 9, 10, 11, 12, 14, and 15.—Add separately the amounts in boxes 9, 10, 11, 12, 14, and 15 of all Forms W-2 and show the totals in boxes 9, 10, 11, 12, 14, and 15 on Form W-3.

Boxes 23 and 24.—Generally, these amounts should agree with the total social security wages and tips, or Medicare wages and tips reported to the IRS. Show only the amounts reported for the 1992 tax year.

13. Magnetic Media Reporting

You may be required to use magnetic media to furnish the information required by Forms W-2, W-2G, 1042S, 1098, 1099, and 5498. Generally, you are required to use magnetic media if you file at least 250 returns on any of the above forms other than Forms 1099-INT, DIV, OID, PATR, and B. Magnetic media reporting is required if you file more than 50 returns on 1099-INT, DIV, OID, or PATR. Any returns filed on Form 1099-B must be on magnetic media. For the requirements for furnishing this information on magnetic media for Form W-2, get Pub. 1141 and write to: Social Security Administration, Attn: Resubmittal Group, 3-E-10 NB, Metro West Building, P.O. Box 2317, Baltimore, MD 21235. For requirements for the Forms 1042S, 1098, 1099, 5498, and W-2G, get **Pub. 1220**, Specification for Filing Forms 1098, 1099, 5498, and W-2G Electronically or on Magnetic Tape, Cartridge, 5¼, 3½, and 8 Inch Magnetic Diskettes, and write to: Internal Revenue Service, Martinsburg Computing Center, P.O. Box 1359, Martinsburg, WV 25401-1359 (or phone 304-263-8700). If filing on magnetic media would be an undue hardship, you can apply for a waiver from this requirement, for 1 year at a time, by filing **Form 8508**, Request for Waiver From Filing Information Returns on Magnetic Media. Generally, apply for this waiver at least 45 days before the due date of the returns. For more information on obtaining a waiver, see Form 8508.

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

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

14. Paying and Depositing Federal Unemployment (FUTA) Tax

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

- paid cash wages of \$20,000 or more to farmworkers in any calendar quarter in 1991 or 1992; or
- employed 10 or more farmworkers during some portion of a day (whether or not at the same time) for at least 1 day during any 20 different weeks in 1991 or 1992.

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

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

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

Figure your liability for FUTA tax on a quarterly basis. To determine whether you must make a deposit for any of the first three quarters in 1993, figure your FUTA tax by multiplying by .008 that part of the first \$7,000 of each employee's annual wages that you paid during the quarter. If any part of the first \$7,000 paid to employees is exempt from state unemployment taxes, you may deposit an amount in excess of the .008 rate.

If the amount of FUTA tax for the calendar quarter (plus any undeposited FUTA tax for earlier quarters in the year) is more than \$100, deposit the total amount during the first month following the quarter. If the total amount is \$100 or less, add it to the FUTA tax for the next quarter and do not make a deposit. Do this for the first three quarters of the year. Use Form 8109 to make these deposits.

By January 31, file **Form 940** or **Form 940-EZ**, Employer's Annual Federal Unemployment (FUTA) Tax Return.

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

- You pay state unemployment taxes (contributions) to only one state;
- You make the payments to the state by the due date of Form 940-EZ; and

- All wages subject to FUTA tax are also subject to state unemployment tax.

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

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

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

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

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

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

Magnetic Tape Filing of Form 940.—

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

15. Records You Should Keep

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

Keep a record of:

- Your EIN.
- Names, addresses, social security numbers, and occupations of employees.
- Dates of employees' employment.
- Amounts and dates of all cash wages, noncash payments, annuity, and pension payments.
- Periods for which employees were paid while absent due to sickness or injury, and the amount and weekly rate of payments you or third-party payers made to them.
- Copies of employees' income tax withholding allowance certificates.
- Copies of Form W-5.

- Advance EIC payments.
- Dates and amounts of tax deposits you made.
- Copies of returns filed.
- Any amount deducted as employee social security and Medicare taxes.
- The amount of income tax withheld.
- Records of fringe benefits provided, including substantiation required under Code section 274 and related regulations.

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

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

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

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

To eliminate errors that can cause discrepancies—

1. Report bonuses as wages and as social security and Medicare wages on Forms W-2 and 943.
2. Report both social security and Medicare wages and taxes separately on Forms W-2, W-3, and 943.
3. Report social security taxes on Form W-2 in the box for social security tax withheld, not as social security wages.
4. Report Medicare taxes on Form W-2 in the box for Medicare tax withheld, not as Medicare wages.
5. Make sure social security and Medicare wage amounts for each employee do not exceed the annual social security and Medicare wage maximum limits (there is a separate limit for each).
6. Do not report noncash wages not subject to social security or Medicare taxes as social security or Medicare wages.

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

1. Be sure the amounts on Form W-3 are the total amounts from Forms W-2.
 2. Reconcile Form W-3 with your Form 943 by comparing amounts reported for—
- Social security wages, social security tips, and Medicare wages and tips. The amounts may not match if, for example, you made adjustments for the current year on Form 941c. In this case, the amounts

reported in boxes 23 and 24 of Form W-3 should include Form 941c adjustments only for the current year (i.e., if the Form 941c adjustments include amounts for a prior year, do not report those adjustments on the current year Form W-3).

- Social security and Medicare taxes. The amounts shown on the Form 943, including current year adjustments, should be approximately twice the amounts shown on Form W-3.
- Income tax withheld. These amounts may not agree if, for example, income tax withheld was reported on Forms 1099 or W-2G.

- Advance earned income credit.

As noted, 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.

Warning: *You may be subject to IRS filing penalties for discrepancies made.*

Income Tax Withholding and Advance Earned Income Credit (EIC) Payment Methods

Percentage Method

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

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

1. Multiply one withholding allowance (see table below) by the number of allowances the employee claims.
2. Subtract that amount from the employee's wages.
3. Determine amount to withhold from appropriate table on page 16 or 17.

Percentage Method—Amount for One Withholding Allowance

Payroll Period	One withholding allowance
Weekly	\$45.19
Biweekly	90.38
Semimonthly	97.92
Monthly	195.83
Quarterly	587.50
Semiannually	1,175.00
Annually	2,350.00
Daily or miscellaneous (each day of the payroll period)	9.04

Example.—An unmarried employee is paid \$450 weekly. This employee has in effect a Form W-4 claiming two withholding

allowances. Using the percentage method, figure the income tax as follows:

1. Total wage payment . . . \$450.00
2. One allowance . . . \$45.19
3. Allowances claimed on Form W-4 . . . 2
4. Line 2 times line 3 . . . 90.38
5. Amount subject to withholding (subtract line 4 from line 1) \$359.62
6. Tax to be withheld on \$359.62 from Table 1—single person, page 16 . . . 46.59

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

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

Example.—A married person claims four withholding allowances. She is paid \$1,000 a week. Multiply the weekly wages by 52 weeks to figure the annual wage of \$52,000. Subtract \$9,400 (the value of four withholding allowances) for a balance of \$42,600. The table for the Annual Payroll Period gives a tax of \$5,700.50 to be withheld. Divide the annual tax by 52. The weekly tax is \$109.63.

Wage Bracket Method

Under the wage bracket method, find the proper table (on pages 18 through 37) for your payroll period and the employee's marital status as shown on his or her Form W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of wages, find the amount of tax to withhold. If your employee is claiming more than 10 withholding allowances, see below.

Note: *If you cannot use the wage bracket tables because wages exceed the amount shown in the last bracket of the table, use the percentage method of withholding described on this page. Be sure to reduce wages by the amount of total withholding allowances before using the percentage method tables on pages 16 and 17.*

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

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

The wage bracket tables can be used if an employee claims up to 10 allowances. More than 10 allowances may be claimed because of the special withholding allowance, additional allowances for deductions and credits, and the system itself. Usually, it is worthwhile for employees to claim all the withholding allowances to which they are entitled.

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

- a. Multiply the number of withholding allowances over 10 by the allowance value for the payroll period. (The allowance values are in the **Percentage Method—Amount for One Withholding Allowance** table on page 13.)
- b. Subtract the result from the employee's wages.
- c. On this amount, find and withhold the tax in the column for 10 allowances.

This is a voluntary method. If you use the wage bracket tables, you may continue to withhold the amount in the "10" column when your employee has more than 10 allowances, using the method on page 13. You can also use any other methods described below.

Alternative Methods of Income Tax Withholding

Rather than the Percentage or Wage Bracket Methods described on page 13, you can use an alternative method to withhold income tax. **Pub. 493**, *Alternative Tax Withholding Methods and Tables*, describes these alternative methods and contains:

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

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

Advance Payment Methods for the Earned Income Credit

To figure the advance EIC payment, you may use either the Percentage Method or the Wage Bracket Method explained below. You may use other methods for figuring advance EIC payments if the amount of the payment is about the same as it would be using tables in this booklet. See the tolerances allowed in the chart under Other Methods in Pub. 493. See section 9 in this publication for an explanation of the advance payment of EIC.

Percentage Method

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

Find the employee's gross wages before any deductions in the appropriate table on pages 41 and 42. There are different tables for (a) single or married employees without spouse filing a certificate, and (b) married employees with both spouses filing certificates. Determine the amount of the advance EIC payment shown in the appropriate table for the amount of wages paid.

Wage Bracket Method

If you use the wage bracket tables on pages 43 through 45, figure the advance EIC payment as follows.

Find the employee's gross wages before any deductions, using the appropriate table. There are different tables for

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

With either method, the number of withholding allowances an employee claims on Form W-4 is not used in figuring the advance EIC payment. Nor does it matter that the employee has claimed exemption from income tax withholding on Form W-4.

Whole Dollar Withholding and Paying Advance EIC

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

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

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

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

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

Employer's Annual Tax Return for Agricultural Employees

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

OMB No. 1545-0035

1992

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

Name (as distinguished from trade name)

John J. Jones

Trade name, if any

Address and ZIP code

Route 1, Yourtown, USA 00000

Calendar year

1992

Employer identification number

12-3456789

If address is different from prior return, check here

If you do not have to file returns in the future, write "FINAL RETURN" here.

1	Number of agricultural employees employed in the pay period that includes March 12, 1992.	1	4
2	Total wages subject to social security taxes (see instructions)	2	55,000 00
3	Social security taxes (multiply line 2 by 12.4% (.124))	3	6,820 00
4	Total wages subject to Medicare taxes (see instructions)	4	55,000 00
5	Medicare taxes (multiply line 4 by 2.9% (.029))	5	1,595 00
6	Federal income tax withheld (see instructions)	6	6,585 10
7	Total taxes (add lines 3, 5, and 6)	7	15,000 10
8	Adjustment to taxes, attach Form 941c (see instructions)	8	(10) Fractions only
9	Total taxes as adjusted (line 7 as adjusted by line 8)	9	15,000 00
10	Advance earned income credit (EIC) payments, if any (see instructions on page 4)	10	600 00
11	Net taxes (subtract line 10 from line 9)	11	14,400 00
12	Total deposits for 1992, including any overpayment from 1991, as shown in your records	12	14,400 00
13	Balance due (subtract line 12 from line 11—this should be less than \$500). Pay to Internal Revenue Service	13	0
14	Overpayment, if line 12 is more than line 11, enter here ► \$		

Check if you are a first-time 3-banking-day depositor (see deposit rules on page 4)

Record of Federal Tax Liability.—If your taxes for the year (line 11) are less than \$500, you do not have to complete this record. You may pay the taxes with Form 943 or deposit them by February 1, 1993.

or more, do not use this schedule. Instead, complete and attach Form 943A. See rules (4) and (5) under **Deposit Rules** on page 4.

The total tax liability for the year (line M) should equal net taxes (line 11).

If your taxes for every month are less than \$3,000, show your tax liability next to the month. If your tax liability for any month is \$3,000

Deposit period ending	Tax liability for month	Deposit period ending	Tax liability for month	Deposit period ending	Tax liability for month
A January 31	1,200 00	F June 30	1,200 00	K November 30	1,200 00
B February 29	1,200 00	G July 31	1,200 00	L December 31	1,200 00
C March 31	1,200 00	H August 31	1,200 00	M Total liability for year (add lines A through L)	14,400 00
D April 30	1,200 00	I September 30	1,200 00		
E May 31	1,200 00	J October 31	1,200 00		

Sign Here

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

Signature ►

John J. Jones

Print Your Name and Title ►

John J. Jones, Owner

Date ►

Jan. 29, 1993

Cat. No. 11252K

Exhibit of Form 943

(See Form 943 for detailed instructions.)

After you file your first Form 943, we will send you a Form 943 every year with a label showing your name, trade name (if any), EIN, and the calendar year covered by the return. If the label is incorrect or if your address changes, draw a line through the error and correct it.

Line 1.—Enter the total number of farmworkers employed in the pay period that includes March 12. Do not include household employees in your private nonfarm home, persons who receive no pay during the pay period, pensioners, or members of the Armed Forces.

Lines 2 and 4.—Enter the total taxable cash wages you paid during the year to all of your farmworkers who meet either test described in section 3.

Line 3.—Multiply the total cash wages on line 2 by 12.4%.

Line 5.—Multiply the total cash wages on line 4 by 2.9%.

Line 6.—Enter the total Federal income tax you withheld for the year.
Line 10.—Enter the total advance EIC payments, if any, you made for the year.

Line 12.—Enter the total deposits you made for 1992, including final deposit and any overpayment applied from 1991, as shown in your records.

Line 13.—This is the amount, if any, to pay the Internal Revenue Service when you file your return.

Please remember to sign the return, print your name and title, and enter the date.

Tables for Percentage Method of Withholding
(For Wages Paid in 1993)

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 \$49		\$0		Not over \$119		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$49	—\$451	15%	—\$49	\$119	—\$784	15%	—\$119
\$451	—\$942	\$60.30 plus 28%	—\$451	\$784	—\$1,563	\$99.75 plus 28%	—\$784
\$942	. . . . .	\$197.78 plus 31%	—\$942	\$1,563	. . . . .	\$317.87 plus 31%	—\$1,563

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 \$97		\$0		Not over \$238		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$97	—\$902	15%	—\$97	\$238	—\$1,567	15%	—\$238
\$902	—\$1,884	\$120.75 plus 28%	—\$902	\$1,567	—\$3,125	\$199.35 plus 28%	—\$1,567
\$1,884	. . . . .	\$395.71 plus 31%	—\$1,884	\$3,125	. . . . .	\$635.59 plus 31%	—\$3,125

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 \$105		\$0		Not over \$258		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$105	—\$977	15%	—\$105	\$258	—\$1,698	15%	—\$258
\$977	—\$2,041	\$130.80 plus 28%	—\$977	\$1,698	—\$3,385	\$216.00 plus 28%	—\$1,698
\$2,041	. . . . .	\$428.72 plus 31%	—\$2,041	\$3,385	. . . . .	\$688.36 plus 31%	—\$3,385

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 \$210		\$0		Not over \$517		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$210	—\$1,954	15%	—\$210	\$517	—\$3,396	15%	—\$517
\$1,954	—\$4,081	\$261.60 plus 28%	—\$1,954	\$3,396	—\$6,771	\$431.85 plus 28%	—\$3,396
\$4,081	. . . . .	\$857.16 plus 31%	—\$4,081	\$6,771	. . . . .	\$1,376.85 plus 31%	—\$6,771

Tables for Percentage Method of Withholding (Continued)
(For Wages Paid in 1993)

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 \$631		\$0		Not over \$1,550		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$631	—\$5,863	15%	—\$631	\$1,550	—\$10,188	15%	—\$1,550
\$5,863	—\$12,244	\$784.80 plus 28%	—\$5,863	\$10,188	—\$20,313	\$1,295.70 plus 28%	—\$10,188
\$12,244	. . . . .	\$2,571.48 plus 31%	—\$12,244	\$20,313	. . . . .	\$4,130.70 plus 31%	—\$20,313

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 \$1,263		\$0		Not over \$3,100		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$1,263	—\$11,725	15%	—\$1,263	\$3,100	—\$20,375	15%	—\$3,100
\$11,725	—\$24,488	\$1,569.30 plus 28%	—\$11,725	\$20,375	—\$40,625	\$2,591.25 plus 28%	—\$20,375
\$24,488	. . . . .	\$5,142.94 plus 31%	—\$24,488	\$40,625	. . . . .	\$8,261.25 plus 31%	—\$40,625

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 \$2,525		\$0		Not over \$6,200		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$2,525	—\$23,450	15%	—\$2,525	\$6,200	—\$40,750	15%	—\$6,200
\$23,450	—\$48,975	\$3,138.75 plus 28%	—\$23,450	\$40,750	—\$81,250	\$5,182.50 plus 28%	—\$40,750
\$48,975	. . . . .	\$10,285.75 plus 31%	—\$48,975	\$81,250	. . . . .	\$16,522.50 plus 31%	—\$81,250

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 \$9.70		\$0		Not over \$23.80		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$9.70	—\$90.20	15%	—\$9.70	\$23.80	—\$156.70	15%	—\$23.80
\$90.20	—\$188.40	\$12.08 plus 28%	—\$90.20	\$156.70	—\$312.50	\$19.94 plus 28%	—\$156.70
\$188.40	. . . . .	\$39.58 plus 31%	—\$188.40	\$312.50	. . . . .	\$63.56 plus 31%	—\$312.50

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid in 1993)

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	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	55	1	0	0	0	0	0	0	0	0	0	0
55	60	1	0	0	0	0	0	0	0	0	0	0
60	65	2	0	0	0	0	0	0	0	0	0	0
65	70	3	0	0	0	0	0	0	0	0	0	0
70	75	4	0	0	0	0	0	0	0	0	0	0
75	80	4	0	0	0	0	0	0	0	0	0	0
80	85	5	0	0	0	0	0	0	0	0	0	0
85	90	6	0	0	0	0	0	0	0	0	0	0
90	95	7	0	0	0	0	0	0	0	0	0	0
95	100	7	1	0	0	0	0	0	0	0	0	0
100	105	8	1	0	0	0	0	0	0	0	0	0
105	110	9	2	0	0	0	0	0	0	0	0	0
110	115	10	3	0	0	0	0	0	0	0	0	0
115	120	10	4	0	0	0	0	0	0	0	0	0
120	125	11	4	0	0	0	0	0	0	0	0	0
125	130	12	5	0	0	0	0	0	0	0	0	0
130	135	13	6	0	0	0	0	0	0	0	0	0
135	140	13	7	0	0	0	0	0	0	0	0	0
140	145	14	7	1	0	0	0	0	0	0	0	0
145	150	15	8	1	0	0	0	0	0	0	0	0
150	155	16	9	2	0	0	0	0	0	0	0	0
155	160	16	10	3	0	0	0	0	0	0	0	0
160	165	17	10	4	0	0	0	0	0	0	0	0
165	170	18	11	4	0	0	0	0	0	0	0	0
170	175	19	12	5	0	0	0	0	0	0	0	0
175	180	19	13	6	0	0	0	0	0	0	0	0
180	185	20	13	7	0	0	0	0	0	0	0	0
185	190	21	14	7	1	0	0	0	0	0	0	0
190	195	22	15	8	1	0	0	0	0	0	0	0
195	200	22	16	9	2	0	0	0	0	0	0	0
200	210	23	17	10	3	0	0	0	0	0	0	0
210	220	25	18	11	5	0	0	0	0	0	0	0
220	230	26	20	13	6	0	0	0	0	0	0	0
230	240	28	21	14	8	1	0	0	0	0	0	0
240	250	29	23	16	9	2	0	0	0	0	0	0
250	260	31	24	17	11	4	0	0	0	0	0	0
260	270	32	26	19	12	5	0	0	0	0	0	0
270	280	34	27	20	14	7	0	0	0	0	0	0
280	290	35	29	22	15	8	2	0	0	0	0	0
290	300	37	30	23	17	10	3	0	0	0	0	0
300	310	38	32	25	18	11	5	0	0	0	0	0
310	320	40	33	26	20	13	6	0	0	0	0	0
320	330	41	35	28	21	14	8	1	0	0	0	0
330	340	43	36	29	23	16	9	2	0	0	0	0
340	350	44	38	31	24	17	11	4	0	0	0	0
350	360	46	39	32	26	19	12	5	0	0	0	0
360	370	47	41	34	27	20	14	7	0	0	0	0
370	380	49	42	35	29	22	15	8	2	0	0	0
380	390	50	44	37	30	23	17	10	3	0	0	0
390	400	52	45	38	32	25	18	11	5	0	0	0
400	410	53	47	40	33	26	20	13	6	0	0	0
410	420	55	48	41	35	28	21	14	8	1	0	0
420	430	56	50	43	36	29	23	16	9	2	0	0
430	440	58	51	44	38	31	24	17	11	4	0	0
440	450	59	53	46	39	32	26	19	12	5	0	0
450	460	61	54	47	41	34	27	20	14	7	0	0
460	470	64	56	49	42	35	29	22	15	8	1	0
470	480	67	57	50	44	37	30	23	17	10	3	0
480	490	70	59	52	45	38	32	25	18	11	4	0
490	500	73	60	53	47	40	33	26	20	13	6	0
500	510	75	63	55	48	41	35	28	21	14	7	1
510	520	78	66	56	50	43	36	29	23	16	9	2
520	530	81	68	58	51	44	38	31	24	17	10	4
530	540	84	71	59	53	46	39	32	26	19	12	5
540	550	87	74	61	54	47	41	34	27	20	13	7
550	560	89	77	64	56	49	42	35	29	22	15	8
560	570	92	80	67	57	50	44	37	30	23	16	10
570	580	95	82	70	59	52	45	38	32	25	18	11
580	590	98	85	73	60	53	47	40	33	26	19	13

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid in 1993)

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—										
\$590	\$600	\$101	\$88	\$75	\$63	\$55	\$48	\$41	\$35	\$28	\$21	\$14
600	610	103	91	78	66	56	50	43	36	29	22	16
610	620	106	94	81	68	58	51	44	38	31	24	17
620	630	109	96	84	71	59	53	46	39	32	25	19
630	640	112	99	87	74	61	54	47	41	34	27	20
640	650	115	102	89	77	64	56	49	42	35	28	22
650	660	117	105	92	80	67	57	50	44	37	30	23
660	670	120	108	95	82	70	59	52	45	38	31	25
670	680	123	110	98	85	72	60	53	47	40	33	26
680	690	126	113	101	88	75	63	55	48	41	34	28
690	700	129	116	103	91	78	65	56	50	43	36	29
700	710	131	119	106	94	81	68	58	51	44	37	31
710	720	134	122	109	96	84	71	59	53	46	39	32
720	730	137	124	112	99	86	74	61	54	47	40	34
730	740	140	127	115	102	89	77	64	56	49	42	35
740	750	143	130	117	105	92	79	67	57	50	43	37
750	760	145	133	120	108	95	82	70	59	52	45	38
760	770	148	136	123	110	98	85	72	60	53	46	40
770	780	151	138	126	113	100	88	75	63	55	48	41
780	790	154	141	129	116	103	91	78	65	56	49	43
790	800	157	144	131	119	106	93	81	68	58	51	44
800	810	159	147	134	122	109	96	84	71	59	52	46
810	820	162	150	137	124	112	99	86	74	61	54	47
820	830	165	152	140	127	114	102	89	77	64	55	49
830	840	168	155	143	130	117	105	92	79	67	57	50
840	850	171	158	145	133	120	107	95	82	69	58	52
850	860	173	161	148	136	123	110	98	85	72	60	53
860	870	176	164	151	138	126	113	100	88	75	62	55
870	880	179	166	154	141	128	116	103	91	78	65	56
880	890	182	169	157	144	131	119	106	93	81	68	58
890	900	185	172	159	147	134	121	109	96	83	71	59
900	910	187	175	162	150	137	124	112	99	86	74	61
910	920	190	178	165	152	140	127	114	102	89	76	64
920	930	193	180	168	155	142	130	117	105	92	79	67
930	940	196	183	171	158	145	133	120	107	95	82	69
940	950	199	186	173	161	148	135	123	110	97	85	72
950	960	202	189	176	164	151	138	126	113	100	88	75
960	970	205	192	179	166	154	141	128	116	103	90	78
970	980	208	194	182	169	156	144	131	119	106	93	81
980	990	211	197	185	172	159	147	134	121	109	96	83
990	1,000	214	200	187	175	162	149	137	124	111	99	86
1,000	1,010	217	203	190	178	165	152	140	127	114	102	89
1,010	1,020	220	206	193	180	168	155	142	130	117	104	92
1,020	1,030	224	210	196	183	170	158	145	133	120	107	95
1,030	1,040	227	213	199	186	173	161	148	135	123	110	97
1,040	1,050	230	216	202	189	176	163	151	138	125	113	100
1,050	1,060	233	219	205	192	179	166	154	141	128	116	103
1,060	1,070	236	222	208	194	182	169	156	144	131	118	106
1,070	1,080	239	225	211	197	184	172	159	147	134	121	109
1,080	1,090	242	228	214	200	187	175	162	149	137	124	111
1,090	1,100	245	231	217	203	190	177	165	152	139	127	114
1,100	1,110	248	234	220	206	193	180	168	155	142	130	117
1,110	1,120	251	237	223	209	196	183	170	158	145	132	120
1,120	1,130	255	241	227	213	199	186	173	161	148	135	123
1,130	1,140	258	244	230	216	202	189	176	163	151	138	125
1,140	1,150	261	247	233	219	205	191	179	166	153	141	128
1,150	1,160	264	250	236	222	208	194	182	169	156	144	131
1,160	1,170	267	253	239	225	211	197	184	172	159	146	134
1,170	1,180	270	256	242	228	214	200	187	175	162	149	137
1,180	1,190	273	259	245	231	217	203	190	177	165	152	139
1,190	1,200	276	262	248	234	220	206	193	180	167	155	142
1,200	1,210	279	265	251	237	223	209	196	183	170	158	145
1,210	1,220	282	268	254	240	226	212	198	186	173	160	148
1,220	1,230	286	272	258	244	230	216	202	189	176	163	151
1,230	1,240	289	275	261	247	233	219	205	191	179	166	153
1,240	1,250	292	278	264	250	236	222	208	194	181	169	156

\$1,250 and over

Use Table 1(a) for a **SINGLE person** on page 16. Also see the instructions on page 13.

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid in 1993)

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	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125	130	1	0	0	0	0	0	0	0	0	0	0
130	135	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	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	8	1	0	0	0	0	0	0	0	0	0
175	180	9	2	0	0	0	0	0	0	0	0	0
180	185	9	3	0	0	0	0	0	0	0	0	0
185	190	10	3	0	0	0	0	0	0	0	0	0
190	195	11	4	0	0	0	0	0	0	0	0	0
195	200	12	5	0	0	0	0	0	0	0	0	0
200	210	13	6	0	0	0	0	0	0	0	0	0
210	220	14	8	1	0	0	0	0	0	0	0	0
220	230	16	9	2	0	0	0	0	0	0	0	0
230	240	17	11	4	0	0	0	0	0	0	0	0
240	250	19	12	5	0	0	0	0	0	0	0	0
250	260	20	14	7	0	0	0	0	0	0	0	0
260	270	22	15	8	2	0	0	0	0	0	0	0
270	280	23	17	10	3	0	0	0	0	0	0	0
280	290	25	18	11	5	0	0	0	0	0	0	0
290	300	26	20	13	6	0	0	0	0	0	0	0
300	310	28	21	14	8	1	0	0	0	0	0	0
310	320	29	23	16	9	2	0	0	0	0	0	0
320	330	31	24	17	11	4	0	0	0	0	0	0
330	340	32	26	19	12	5	0	0	0	0	0	0
340	350	34	27	20	14	7	0	0	0	0	0	0
350	360	35	29	22	15	8	1	0	0	0	0	0
360	370	37	30	23	17	10	3	0	0	0	0	0
370	380	38	32	25	18	11	4	0	0	0	0	0
380	390	40	33	26	20	13	6	0	0	0	0	0
390	400	41	35	28	21	14	7	1	0	0	0	0
400	410	43	36	29	23	16	9	2	0	0	0	0
410	420	44	38	31	24	17	10	4	0	0	0	0
420	430	46	39	32	26	19	12	5	0	0	0	0
430	440	47	41	34	27	20	13	7	0	0	0	0
440	450	49	42	35	29	22	15	8	1	0	0	0
450	460	50	44	37	30	23	16	10	3	0	0	0
460	470	52	45	38	32	25	18	11	4	0	0	0
470	480	53	47	40	33	26	19	13	6	0	0	0
480	490	55	48	41	35	28	21	14	7	1	0	0
490	500	56	50	43	36	29	22	16	9	2	0	0
500	510	58	51	44	38	31	24	17	10	4	0	0
510	520	59	53	46	39	32	25	19	12	5	0	0
520	530	61	54	47	41	34	27	20	13	7	0	0
530	540	62	56	49	42	35	28	22	15	8	1	0
540	550	64	57	50	44	37	30	23	16	10	3	0
550	560	65	59	52	45	38	31	25	18	11	4	0
560	570	67	60	53	47	40	33	26	19	13	6	0
570	580	68	62	55	48	41	34	28	21	14	7	1
580	590	70	63	56	50	43	36	29	22	16	9	2
590	600	71	65	58	51	44	37	31	24	17	10	4
600	610	73	66	59	53	46	39	32	25	19	12	5
610	620	74	68	61	54	47	40	34	27	20	13	7
620	630	76	69	62	56	49	42	35	28	22	15	8
630	640	77	71	64	57	50	43	37	30	23	16	10
640	650	79	72	65	59	52	45	38	31	25	18	11
650	660	80	74	67	60	53	46	40	33	26	19	13
660	670	82	75	68	62	55	48	41	34	28	21	14
670	680	83	77	70	63	56	49	43	36	29	22	16
680	690	85	78	71	65	58	51	44	37	31	24	17
690	700	86	80	73	66	59	52	46	39	32	25	19
700	710	88	81	74	68	61	54	47	40	34	27	20
710	720	89	83	76	69	62	55	49	42	35	28	22
720	730	91	84	77	71	64	57	50	43	37	30	23
730	740	92	86	79	72	65	58	52	45	38	31	25

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid in 1993)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$740	\$750	\$94	\$87	\$80	\$74	\$67	\$60	\$53	\$46	\$40	\$33	\$26
750	760	95	89	82	75	68	61	55	48	41	34	28
760	770	97	90	83	77	70	63	56	49	43	36	29
770	780	98	92	85	78	71	64	58	51	44	37	31
780	790	100	93	86	80	73	66	59	52	46	39	32
790	800	103	95	88	81	74	67	61	54	47	40	34
800	810	106	96	89	83	76	69	62	55	49	42	35
810	820	108	98	91	84	77	70	64	57	50	43	37
820	830	111	99	92	86	79	72	65	58	52	45	38
830	840	114	101	94	87	80	73	67	60	53	46	40
840	850	117	104	95	89	82	75	68	61	55	48	41
850	860	120	107	97	90	83	76	70	63	56	49	43
860	870	122	110	98	92	85	78	71	64	58	51	44
870	880	125	113	100	93	86	79	73	66	59	52	46
880	890	128	115	103	95	88	81	74	67	61	54	47
890	900	131	118	106	96	89	82	76	69	62	55	49
900	910	134	121	108	98	91	84	77	70	64	57	50
910	920	136	124	111	99	92	85	79	72	65	58	52
920	930	139	127	114	101	94	87	80	73	67	60	53
930	940	142	129	117	104	95	88	82	75	68	61	55
940	950	145	132	120	107	97	90	83	76	70	63	56
950	960	148	135	122	110	98	91	85	78	71	64	58
960	970	150	138	125	112	100	93	86	79	73	66	59
970	980	153	141	128	115	103	94	88	81	74	67	61
980	990	156	143	131	118	105	96	89	82	76	69	62
990	1,000	159	146	134	121	108	97	91	84	77	70	64
1,000	1,010	162	149	136	124	111	99	92	85	79	72	65
1,010	1,020	164	152	139	126	114	101	94	87	80	73	67
1,020	1,030	167	155	142	129	117	104	95	88	82	75	68
1,030	1,040	170	157	145	132	119	107	97	90	83	76	70
1,040	1,050	173	160	148	135	122	110	98	91	85	78	71
1,050	1,060	176	163	150	138	125	112	100	93	86	79	73
1,060	1,070	178	166	153	140	128	115	103	94	88	81	74
1,070	1,080	181	169	156	143	131	118	105	96	89	82	76
1,080	1,090	184	171	159	146	133	121	108	97	91	84	77
1,090	1,100	187	174	162	149	136	124	111	99	92	85	79
1,100	1,110	190	177	164	152	139	126	114	101	94	87	80
1,110	1,120	192	180	167	154	142	129	117	104	95	88	82
1,120	1,130	195	183	170	157	145	132	119	107	97	90	83
1,130	1,140	198	185	173	160	147	135	122	109	98	91	85
1,140	1,150	201	188	176	163	150	138	125	112	100	93	86
1,150	1,160	204	191	178	166	153	140	128	115	102	94	88
1,160	1,170	206	194	181	168	156	143	131	118	105	96	89
1,170	1,180	209	197	184	171	159	146	133	121	108	97	91
1,180	1,190	212	199	187	174	161	149	136	123	111	99	92
1,190	1,200	215	202	190	177	164	152	139	126	114	101	94
1,200	1,210	218	205	192	180	167	154	142	129	116	104	95
1,210	1,220	220	208	195	182	170	157	145	132	119	107	97
1,220	1,230	223	211	198	185	173	160	147	135	122	109	98
1,230	1,240	226	213	201	188	175	163	150	137	125	112	100
1,240	1,250	229	216	204	191	178	166	153	140	128	115	102
1,250	1,260	232	219	206	194	181	168	156	143	130	118	105
1,260	1,270	234	222	209	196	184	171	159	146	133	121	108
1,270	1,280	237	225	212	199	187	174	161	149	136	123	111
1,280	1,290	240	227	215	202	189	177	164	151	139	126	114
1,290	1,300	243	230	218	205	192	180	167	154	142	129	116
1,300	1,310	246	233	220	208	195	182	170	157	144	132	119
1,310	1,320	248	236	223	210	198	185	173	160	147	135	122
1,320	1,330	251	239	226	213	201	188	175	163	150	137	125
1,330	1,340	254	241	229	216	203	191	178	165	153	140	128
1,340	1,350	257	244	232	219	206	194	181	168	156	143	130
1,350	1,360	260	247	234	222	209	196	184	171	158	146	133
1,360	1,370	262	250	237	224	212	199	187	174	161	149	136
1,370	1,380	265	253	240	227	215	202	189	177	164	151	139
1,380	1,390	268	255	243	230	217	205	192	179	167	154	142
1,390	1,400	271	258	246	233	220	208	195	182	170	157	144

\$1,400 and over

Use Table 1(b) for a **MARRIED** person on page 16. Also see the instructions on page 13.

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid in 1993)

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	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
100	105	1	0	0	0	0	0	0	0	0	0	0
105	110	2	0	0	0	0	0	0	0	0	0	0
110	115	2	0	0	0	0	0	0	0	0	0	0
115	120	3	0	0	0	0	0	0	0	0	0	0
120	125	4	0	0	0	0	0	0	0	0	0	0
125	130	5	0	0	0	0	0	0	0	0	0	0
130	135	5	0	0	0	0	0	0	0	0	0	0
135	140	6	0	0	0	0	0	0	0	0	0	0
140	145	7	0	0	0	0	0	0	0	0	0	0
145	150	8	0	0	0	0	0	0	0	0	0	0
150	155	8	0	0	0	0	0	0	0	0	0	0
155	160	9	0	0	0	0	0	0	0	0	0	0
160	165	10	0	0	0	0	0	0	0	0	0	0
165	170	11	0	0	0	0	0	0	0	0	0	0
170	175	11	0	0	0	0	0	0	0	0	0	0
175	180	12	0	0	0	0	0	0	0	0	0	0
180	185	13	0	0	0	0	0	0	0	0	0	0
185	190	14	0	0	0	0	0	0	0	0	0	0
190	195	14	1	0	0	0	0	0	0	0	0	0
195	200	15	2	0	0	0	0	0	0	0	0	0
200	205	16	2	0	0	0	0	0	0	0	0	0
205	210	17	3	0	0	0	0	0	0	0	0	0
210	215	17	4	0	0	0	0	0	0	0	0	0
215	220	18	5	0	0	0	0	0	0	0	0	0
220	225	19	5	0	0	0	0	0	0	0	0	0
225	230	20	6	0	0	0	0	0	0	0	0	0
230	235	20	7	0	0	0	0	0	0	0	0	0
235	240	21	8	0	0	0	0	0	0	0	0	0
240	245	22	8	0	0	0	0	0	0	0	0	0
245	250	23	9	0	0	0	0	0	0	0	0	0
250	260	24	10	0	0	0	0	0	0	0	0	0
260	270	25	12	0	0	0	0	0	0	0	0	0
270	280	27	13	0	0	0	0	0	0	0	0	0
280	290	28	15	1	0	0	0	0	0	0	0	0
290	300	30	16	3	0	0	0	0	0	0	0	0
300	310	31	18	4	0	0	0	0	0	0	0	0
310	320	33	19	6	0	0	0	0	0	0	0	0
320	330	34	21	7	0	0	0	0	0	0	0	0
330	340	36	22	9	0	0	0	0	0	0	0	0
340	350	37	24	10	0	0	0	0	0	0	0	0
350	360	39	25	12	0	0	0	0	0	0	0	0
360	370	40	27	13	0	0	0	0	0	0	0	0
370	380	42	28	15	1	0	0	0	0	0	0	0
380	390	43	30	16	3	0	0	0	0	0	0	0
390	400	45	31	18	4	0	0	0	0	0	0	0
400	410	46	33	19	6	0	0	0	0	0	0	0
410	420	48	34	21	7	0	0	0	0	0	0	0
420	430	49	36	22	9	0	0	0	0	0	0	0
430	440	51	37	24	10	0	0	0	0	0	0	0
440	450	52	39	25	12	0	0	0	0	0	0	0
450	460	54	40	27	13	0	0	0	0	0	0	0
460	470	55	42	28	15	1	0	0	0	0	0	0
470	480	57	43	30	16	2	0	0	0	0	0	0
480	490	58	45	31	18	4	0	0	0	0	0	0
490	500	60	46	33	19	5	0	0	0	0	0	0
500	520	62	48	35	21	8	0	0	0	0	0	0
520	540	65	51	38	24	11	0	0	0	0	0	0
540	560	68	54	41	27	14	0	0	0	0	0	0
560	580	71	57	44	30	17	3	0	0	0	0	0
580	600	74	60	47	33	20	6	0	0	0	0	0
600	620	77	63	50	36	23	9	0	0	0	0	0
620	640	80	66	53	39	26	12	0	0	0	0	0
640	660	83	69	56	42	29	15	2	0	0	0	0
660	680	86	72	59	45	32	18	5	0	0	0	0
680	700	89	75	62	48	35	21	8	0	0	0	0
700	720	92	78	65	51	38	24	11	0	0	0	0
720	740	95	81	68	54	41	27	14	0	0	0	0
740	760	98	84	71	57	44	30	17	3	0	0	0
760	780	101	87	74	60	47	33	20	6	0	0	0

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid in 1993)

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—										
\$780	\$800	\$104	\$90	\$77	\$63	\$50	\$36	\$23	\$9	\$0	\$0	\$0
800	820	107	93	80	66	53	39	26	12	0	0	0
820	840	110	96	83	69	56	42	29	15	1	0	0
840	860	113	99	86	72	59	45	32	18	4	0	0
860	880	116	102	89	75	62	48	35	21	7	0	0
880	900	119	105	92	78	65	51	38	24	10	0	0
900	920	123	108	95	81	68	54	41	27	13	0	0
920	940	129	111	98	84	71	57	44	30	16	3	0
940	960	134	114	101	87	74	60	47	33	19	6	0
960	980	140	117	104	90	77	63	50	36	22	9	0
980	1,000	145	120	107	93	80	66	53	39	25	12	0
1,000	1,020	151	126	110	96	83	69	56	42	28	15	1
1,020	1,040	157	131	113	99	86	72	59	45	31	18	4
1,040	1,060	162	137	116	102	89	75	62	48	34	21	7
1,060	1,080	168	142	119	105	92	78	65	51	37	24	10
1,080	1,100	173	148	123	108	95	81	68	54	40	27	13
1,100	1,120	179	154	128	111	98	84	71	57	43	30	16
1,120	1,140	185	159	134	114	101	87	74	60	46	33	19
1,140	1,160	190	165	140	117	104	90	77	63	49	36	22
1,160	1,180	196	170	145	120	107	93	80	66	52	39	25
1,180	1,200	201	176	151	125	110	96	83	69	55	42	28
1,200	1,220	207	182	156	131	113	99	86	72	58	45	31
1,220	1,240	213	187	162	137	116	102	89	75	61	48	34
1,240	1,260	218	193	168	142	119	105	92	78	64	51	37
1,260	1,280	224	198	173	148	123	108	95	81	67	54	40
1,280	1,300	229	204	179	153	128	111	98	84	70	57	43
1,300	1,320	235	210	184	159	134	114	101	87	73	60	46
1,320	1,340	241	215	190	165	139	117	104	90	76	63	49
1,340	1,360	246	221	196	170	145	120	107	93	79	66	52
1,360	1,380	252	226	201	176	151	125	110	96	82	69	55
1,380	1,400	257	232	207	181	156	131	113	99	85	72	58
1,400	1,420	263	238	212	187	162	136	116	102	88	75	61
1,420	1,440	269	243	218	193	167	142	119	105	91	78	64
1,440	1,460	274	249	224	198	173	148	122	108	94	81	67
1,460	1,480	280	254	229	204	179	153	128	111	97	84	70
1,480	1,500	285	260	235	209	184	159	134	114	100	87	73
1,500	1,520	291	266	240	215	190	164	139	117	103	90	76
1,520	1,540	297	271	246	221	195	170	145	120	106	93	79
1,540	1,560	302	277	252	226	201	176	150	125	109	96	82
1,560	1,580	308	282	257	232	207	181	156	131	112	99	85
1,580	1,600	313	288	263	237	212	187	162	136	115	102	88
1,600	1,620	319	294	268	243	218	192	167	142	118	105	91
1,620	1,640	325	299	274	249	223	198	173	147	122	108	94
1,640	1,660	330	305	280	254	229	204	178	153	128	111	97
1,660	1,680	336	310	285	260	235	209	184	159	133	114	100
1,680	1,700	341	316	291	265	240	215	190	164	139	117	103
1,700	1,720	347	322	296	271	246	220	195	170	145	120	106
1,720	1,740	353	327	302	277	251	226	201	175	150	125	109
1,740	1,760	358	333	308	282	257	232	206	181	156	130	112
1,760	1,780	364	338	313	288	263	237	212	187	161	136	115
1,780	1,800	369	344	319	293	268	243	218	192	167	142	118
1,800	1,820	375	350	324	299	274	248	223	198	173	147	122
1,820	1,840	381	355	330	305	279	254	229	203	178	153	128
1,840	1,860	386	361	336	310	285	260	234	209	184	158	133
1,860	1,880	392	366	341	316	291	265	240	215	189	164	139
1,880	1,900	398	372	347	321	296	271	246	220	195	170	144
1,900	1,920	404	378	352	327	302	276	251	226	201	175	150
1,920	1,940	410	383	358	333	307	282	257	231	206	181	156
1,940	1,960	416	389	364	338	313	288	262	237	212	186	161
1,960	1,980	422	394	369	344	319	293	268	243	217	192	167
1,980	2,000	429	401	375	349	324	299	274	248	223	198	172
2,000	2,020	435	407	380	355	330	304	279	254	229	203	178
2,020	2,040	441	413	386	361	335	310	285	259	234	209	184
2,040	2,060	447	419	392	366	341	316	290	265	240	214	189
2,060	2,080	453	425	397	372	347	321	296	271	245	220	195

\$2,080 and over

Use Table 2(a) for a **SINGLE person** on page 16. Also see the instructions on page 13.

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid in 1993)

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	\$240	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
240	245	1	0	0	0	0	0	0	0	0	0	0
245	250	1	0	0	0	0	0	0	0	0	0	0
250	260	2	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	7	0	0	0	0	0	0	0	0	0	0
290	300	8	0	0	0	0	0	0	0	0	0	0
300	310	10	0	0	0	0	0	0	0	0	0	0
310	320	11	0	0	0	0	0	0	0	0	0	0
320	330	13	0	0	0	0	0	0	0	0	0	0
330	340	14	1	0	0	0	0	0	0	0	0	0
340	350	16	2	0	0	0	0	0	0	0	0	0
350	360	17	4	0	0	0	0	0	0	0	0	0
360	370	19	5	0	0	0	0	0	0	0	0	0
370	380	20	7	0	0	0	0	0	0	0	0	0
380	390	22	8	0	0	0	0	0	0	0	0	0
390	400	23	10	0	0	0	0	0	0	0	0	0
400	410	25	11	0	0	0	0	0	0	0	0	0
410	420	26	13	0	0	0	0	0	0	0	0	0
420	430	28	14	1	0	0	0	0	0	0	0	0
430	440	29	16	2	0	0	0	0	0	0	0	0
440	450	31	17	4	0	0	0	0	0	0	0	0
450	460	32	19	5	0	0	0	0	0	0	0	0
460	470	34	20	7	0	0	0	0	0	0	0	0
470	480	35	22	8	0	0	0	0	0	0	0	0
480	490	37	23	10	0	0	0	0	0	0	0	0
490	500	38	25	11	0	0	0	0	0	0	0	0
500	520	41	27	14	0	0	0	0	0	0	0	0
520	540	44	30	17	3	0	0	0	0	0	0	0
540	560	47	33	20	6	0	0	0	0	0	0	0
560	580	50	36	23	9	0	0	0	0	0	0	0
580	600	53	39	26	12	0	0	0	0	0	0	0
600	620	56	42	29	15	2	0	0	0	0	0	0
620	640	59	45	32	18	5	0	0	0	0	0	0
640	660	62	48	35	21	8	0	0	0	0	0	0
660	680	65	51	38	24	11	0	0	0	0	0	0
680	700	68	54	41	27	14	0	0	0	0	0	0
700	720	71	57	44	30	17	3	0	0	0	0	0
720	740	74	60	47	33	20	6	0	0	0	0	0
740	760	77	63	50	36	23	9	0	0	0	0	0
760	780	80	66	53	39	26	12	0	0	0	0	0
780	800	83	69	56	42	29	15	1	0	0	0	0
800	820	86	72	59	45	32	18	4	0	0	0	0
820	840	89	75	62	48	35	21	7	0	0	0	0
840	860	92	78	65	51	38	24	10	0	0	0	0
860	880	95	81	68	54	41	27	13	0	0	0	0
880	900	98	84	71	57	44	30	16	3	0	0	0
900	920	101	87	74	60	47	33	19	6	0	0	0
920	940	104	90	77	63	50	36	22	9	0	0	0
940	960	107	93	80	66	53	39	25	12	0	0	0
960	980	110	96	83	69	56	42	28	15	1	0	0
980	1,000	113	99	86	72	59	45	31	18	4	0	0
1,000	1,020	116	102	89	75	62	48	34	21	7	0	0
1,020	1,040	119	105	92	78	65	51	37	24	10	0	0
1,040	1,060	122	108	95	81	68	54	40	27	13	0	0
1,060	1,080	125	111	98	84	71	57	43	30	16	3	0
1,080	1,100	128	114	101	87	74	60	46	33	19	6	0
1,100	1,120	131	117	104	90	77	63	49	36	22	9	0
1,120	1,140	134	120	107	93	80	66	52	39	25	12	0
1,140	1,160	137	123	110	96	83	69	55	42	28	15	1
1,160	1,180	140	126	113	99	86	72	58	45	31	18	4
1,180	1,200	143	129	116	102	89	75	61	48	34	21	7
1,200	1,220	146	132	119	105	92	78	64	51	37	24	10
1,220	1,240	149	135	122	108	95	81	67	54	40	27	13
1,240	1,260	152	138	125	111	98	84	70	57	43	30	16
1,260	1,280	155	141	128	114	101	87	73	60	46	33	19
1,280	1,300	158	144	131	117	104	90	76	63	49	36	22
1,300	1,320	161	147	134	120	107	93	79	66	52	39	25
1,320	1,340	164	150	137	123	110	96	82	69	55	42	28

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid in 1993)

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—										
\$1,340	\$1,360	\$167	\$153	\$140	\$126	\$113	\$99	\$85	\$72	\$58	\$45	\$31
1,360	1,380	170	156	143	129	116	102	88	75	61	48	34
1,380	1,400	173	159	146	132	119	105	91	78	64	51	37
1,400	1,420	176	162	149	135	122	108	94	81	67	54	40
1,420	1,440	179	165	152	138	125	111	97	84	70	57	43
1,440	1,460	182	168	155	141	128	114	100	87	73	60	46
1,460	1,480	185	171	158	144	131	117	103	90	76	63	49
1,480	1,500	188	174	161	147	134	120	106	93	79	66	52
1,500	1,520	191	177	164	150	137	123	109	96	82	69	55
1,520	1,540	194	180	167	153	140	126	112	99	85	72	58
1,540	1,560	197	183	170	156	143	129	115	102	88	75	61
1,560	1,580	200	186	173	159	146	132	118	105	91	78	64
1,580	1,600	206	189	176	162	149	135	121	108	94	81	67
1,600	1,620	211	192	179	165	152	138	124	111	97	84	70
1,620	1,640	217	195	182	168	155	141	127	114	100	87	73
1,640	1,660	222	198	185	171	158	144	130	117	103	90	76
1,660	1,680	228	203	188	174	161	147	133	120	106	93	79
1,680	1,700	234	208	191	177	164	150	136	123	109	96	82
1,700	1,720	239	214	194	180	167	153	139	126	112	99	85
1,720	1,740	245	220	197	183	170	156	142	129	115	102	88
1,740	1,760	250	225	200	186	173	159	145	132	118	105	91
1,760	1,780	256	231	205	189	176	162	148	135	121	108	94
1,780	1,800	262	236	211	192	179	165	151	138	124	111	97
1,800	1,820	267	242	217	195	182	168	154	141	127	114	100
1,820	1,840	273	248	222	198	185	171	157	144	130	117	103
1,840	1,860	278	253	228	203	188	174	160	147	133	120	106
1,860	1,880	284	259	233	208	191	177	163	150	136	123	109
1,880	1,900	290	264	239	214	194	180	166	153	139	126	112
1,900	1,920	295	270	245	219	197	183	169	156	142	129	115
1,920	1,940	301	276	250	225	200	186	172	159	145	132	118
1,940	1,960	306	281	256	231	205	189	175	162	148	135	121
1,960	1,980	312	287	261	236	211	192	178	165	151	138	124
1,980	2,000	318	292	267	242	216	195	181	168	154	141	127
2,000	2,020	323	298	273	247	222	198	184	171	157	144	130
2,020	2,040	329	304	278	253	228	202	187	174	160	147	133
2,040	2,060	334	309	284	259	233	208	190	177	163	150	136
2,060	2,080	340	315	289	264	239	214	193	180	166	153	139
2,080	2,100	346	320	295	270	244	219	196	183	169	156	142
2,100	2,120	351	326	301	275	250	225	199	186	172	159	145
2,120	2,140	357	332	306	281	256	230	205	189	175	162	148
2,140	2,160	362	337	312	287	261	236	211	192	178	165	151
2,160	2,180	368	343	317	292	267	242	216	195	181	168	154
2,180	2,200	374	348	323	298	272	247	222	198	184	171	157
2,200	2,220	379	354	329	303	278	253	227	202	187	174	160
2,220	2,240	385	360	334	309	284	258	233	208	190	177	163
2,240	2,260	390	365	340	315	289	264	239	213	193	180	166
2,260	2,280	396	371	345	320	295	270	244	219	196	183	169
2,280	2,300	402	376	351	326	300	275	250	225	199	186	172
2,300	2,320	407	382	357	331	306	281	255	230	205	189	175
2,320	2,340	413	388	362	337	312	286	261	236	210	192	178
2,340	2,360	418	393	368	343	317	292	267	241	216	195	181
2,360	2,380	424	399	373	348	323	298	272	247	222	198	184
2,380	2,400	430	404	379	354	328	303	278	253	227	202	187
2,400	2,420	435	410	385	359	334	309	283	258	233	208	190
2,420	2,440	441	416	390	365	340	314	289	264	238	213	193
2,440	2,460	446	421	396	371	345	320	295	269	244	219	196
2,460	2,480	452	427	401	376	351	326	300	275	250	224	199
2,480	2,500	458	432	407	382	356	331	306	281	255	230	205
2,500	2,520	463	438	413	387	362	337	311	286	261	236	210
2,520	2,540	469	444	418	393	368	342	317	292	266	241	216
2,540	2,560	474	449	424	399	373	348	323	297	272	247	221
2,560	2,580	480	455	429	404	379	354	328	303	278	252	227
2,580	2,600	486	460	435	410	384	359	334	309	283	258	233
2,600	2,620	491	466	441	415	390	365	339	314	289	264	238
2,620	2,640	497	472	446	421	396	370	345	320	294	269	244

\$2,640 and over

Use Table 2(b) for a **MARRIED** person on page 16. Also see the instructions on page 13.

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 1993)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
110	115	1	0	0	0	0	0	0	0	0	0	0
115	120	2	0	0	0	0	0	0	0	0	0	0
120	125	3	0	0	0	0	0	0	0	0	0	0
125	130	3	0	0	0	0	0	0	0	0	0	0
130	135	4	0	0	0	0	0	0	0	0	0	0
135	140	5	0	0	0	0	0	0	0	0	0	0
140	145	6	0	0	0	0	0	0	0	0	0	0
145	150	6	0	0	0	0	0	0	0	0	0	0
150	155	7	0	0	0	0	0	0	0	0	0	0
155	160	8	0	0	0	0	0	0	0	0	0	0
160	165	9	0	0	0	0	0	0	0	0	0	0
165	170	9	0	0	0	0	0	0	0	0	0	0
170	175	10	0	0	0	0	0	0	0	0	0	0
175	180	11	0	0	0	0	0	0	0	0	0	0
180	185	12	0	0	0	0	0	0	0	0	0	0
185	190	12	0	0	0	0	0	0	0	0	0	0
190	195	13	0	0	0	0	0	0	0	0	0	0
195	200	14	0	0	0	0	0	0	0	0	0	0
200	205	15	0	0	0	0	0	0	0	0	0	0
205	210	15	1	0	0	0	0	0	0	0	0	0
210	215	16	1	0	0	0	0	0	0	0	0	0
215	220	17	2	0	0	0	0	0	0	0	0	0
220	225	18	3	0	0	0	0	0	0	0	0	0
225	230	18	4	0	0	0	0	0	0	0	0	0
230	235	19	4	0	0	0	0	0	0	0	0	0
235	240	20	5	0	0	0	0	0	0	0	0	0
240	245	21	6	0	0	0	0	0	0	0	0	0
245	250	21	7	0	0	0	0	0	0	0	0	0
250	260	22	8	0	0	0	0	0	0	0	0	0
260	270	24	9	0	0	0	0	0	0	0	0	0
270	280	25	11	0	0	0	0	0	0	0	0	0
280	290	27	12	0	0	0	0	0	0	0	0	0
290	300	28	14	0	0	0	0	0	0	0	0	0
300	310	30	15	1	0	0	0	0	0	0	0	0
310	320	31	17	2	0	0	0	0	0	0	0	0
320	330	33	18	4	0	0	0	0	0	0	0	0
330	340	34	20	5	0	0	0	0	0	0	0	0
340	350	36	21	7	0	0	0	0	0	0	0	0
350	360	37	23	8	0	0	0	0	0	0	0	0
360	370	39	24	10	0	0	0	0	0	0	0	0
370	380	40	26	11	0	0	0	0	0	0	0	0
380	390	42	27	13	0	0	0	0	0	0	0	0
390	400	43	29	14	0	0	0	0	0	0	0	0
400	410	45	30	16	1	0	0	0	0	0	0	0
410	420	46	32	17	2	0	0	0	0	0	0	0
420	430	48	33	19	4	0	0	0	0	0	0	0
430	440	49	35	20	5	0	0	0	0	0	0	0
440	450	51	36	22	7	0	0	0	0	0	0	0
450	460	52	38	23	8	0	0	0	0	0	0	0
460	470	54	39	25	10	0	0	0	0	0	0	0
470	480	55	41	26	11	0	0	0	0	0	0	0
480	490	57	42	28	13	0	0	0	0	0	0	0
490	500	58	44	29	14	0	0	0	0	0	0	0
500	520	61	46	31	17	2	0	0	0	0	0	0
520	540	64	49	34	20	5	0	0	0	0	0	0
540	560	67	52	37	23	8	0	0	0	0	0	0
560	580	70	55	40	26	11	0	0	0	0	0	0
580	600	73	58	43	29	14	0	0	0	0	0	0
600	620	76	61	46	32	17	2	0	0	0	0	0
620	640	79	64	49	35	20	5	0	0	0	0	0
640	660	82	67	52	38	23	8	0	0	0	0	0
660	680	85	70	55	41	26	11	0	0	0	0	0
680	700	88	73	58	44	29	14	0	0	0	0	0
700	720	91	76	61	47	32	17	3	0	0	0	0
720	740	94	79	64	50	35	20	6	0	0	0	0
740	760	97	82	67	53	38	23	9	0	0	0	0
760	780	100	85	70	56	41	26	12	0	0	0	0
780	800	103	88	73	59	44	29	15	0	0	0	0
800	820	106	91	76	62	47	32	18	3	0	0	0

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 1993)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$820	\$840	\$109	\$94	\$79	\$65	\$50	\$35	\$21	\$6	\$0	\$0	\$0
840	860	112	97	82	68	53	38	24	9	0	0	0
860	880	115	100	85	71	56	41	27	12	0	0	0
880	900	118	103	88	74	59	44	30	15	0	0	0
900	920	121	106	91	77	62	47	33	18	3	0	0
920	940	124	109	94	80	65	50	36	21	6	0	0
940	960	127	112	97	83	68	53	39	24	9	0	0
960	980	130	115	100	86	71	56	42	27	12	0	0
980	1,000	134	118	103	89	74	59	45	30	15	1	0
1,000	1,020	140	121	106	92	77	62	48	33	18	4	0
1,020	1,040	146	124	109	95	80	65	51	36	21	7	0
1,040	1,060	151	127	112	98	83	68	54	39	24	10	0
1,060	1,080	157	130	115	101	86	71	57	42	27	13	0
1,080	1,100	162	135	118	104	89	74	60	45	30	16	1
1,100	1,120	168	141	121	107	92	77	63	48	33	19	4
1,120	1,140	174	146	124	110	95	80	66	51	36	22	7
1,140	1,160	179	152	127	113	98	83	69	54	39	25	10
1,160	1,180	185	157	130	116	101	86	72	57	42	28	13
1,180	1,200	190	163	136	119	104	89	75	60	45	31	16
1,200	1,220	196	169	141	122	107	92	78	63	48	34	19
1,220	1,240	202	174	147	125	110	95	81	66	51	37	22
1,240	1,260	207	180	152	128	113	98	84	69	54	40	25
1,260	1,280	213	185	158	131	116	101	87	72	57	43	28
1,280	1,300	218	191	164	136	119	104	90	75	60	46	31
1,300	1,320	224	197	169	142	122	107	93	78	63	49	34
1,320	1,340	230	202	175	147	125	110	96	81	66	52	37
1,340	1,360	235	208	180	153	128	113	99	84	69	55	40
1,360	1,380	241	213	186	159	131	116	102	87	72	58	43
1,380	1,400	246	219	192	164	137	119	105	90	75	61	46
1,400	1,420	252	225	197	170	142	122	108	93	78	64	49
1,420	1,440	258	230	203	175	148	125	111	96	81	67	52
1,440	1,460	263	236	208	181	154	128	114	99	84	70	55
1,460	1,480	269	241	214	187	159	132	117	102	87	73	58
1,480	1,500	274	247	220	192	165	137	120	105	90	76	61
1,500	1,520	280	253	225	198	170	143	123	108	93	79	64
1,520	1,540	286	258	231	203	176	149	126	111	96	82	67
1,540	1,560	291	264	236	209	182	154	129	114	99	85	70
1,560	1,580	297	269	242	215	187	160	132	117	102	88	73
1,580	1,600	302	275	248	220	193	165	138	120	105	91	76
1,600	1,620	308	281	253	226	198	171	143	123	108	94	79
1,620	1,640	314	286	259	231	204	177	149	126	111	97	82
1,640	1,660	319	292	264	237	210	182	155	129	114	100	85
1,660	1,680	325	297	270	243	215	188	160	133	117	103	88
1,680	1,700	330	303	276	248	221	193	166	138	120	106	91
1,700	1,720	336	309	281	254	226	199	171	144	123	109	94
1,720	1,740	342	314	287	259	232	205	177	150	126	112	97
1,740	1,760	347	320	292	265	238	210	183	155	129	115	100
1,760	1,780	353	325	298	271	243	216	188	161	133	118	103
1,780	1,800	358	331	304	276	249	221	194	166	139	121	106
1,800	1,820	364	337	309	282	254	227	199	172	145	124	109
1,820	1,840	370	342	315	287	260	233	205	178	150	127	112
1,840	1,860	375	348	320	293	266	238	211	183	156	130	115
1,860	1,880	381	353	326	299	271	244	216	189	161	134	118
1,880	1,900	386	359	332	304	277	249	222	194	167	140	121
1,900	1,920	392	365	337	310	282	255	227	200	173	145	124
1,920	1,940	398	370	343	315	288	261	233	206	178	151	127
1,940	1,960	403	376	348	321	294	266	239	211	184	156	130
1,960	1,980	409	381	354	327	299	272	244	217	189	162	135
1,980	2,000	414	387	360	332	305	277	250	222	195	168	140
2,000	2,020	420	393	365	338	310	283	255	228	201	173	146
2,020	2,040	426	398	371	343	316	289	261	234	206	179	151
2,040	2,060	431	404	376	349	322	294	267	239	212	184	157
2,060	2,080	438	409	382	355	327	300	272	245	217	190	163
2,080	2,100	444	415	388	360	333	305	278	250	223	196	168
2,100	2,120	450	421	393	366	338	311	283	256	229	201	174

\$2,120 and over

Use Table 3(a) for a **SINGLE person** on page 16. Also see the instructions on page 13.

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 1993)

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	\$260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
260	270	1	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	6	0	0	0	0	0	0	0	0	0	0
300	310	7	0	0	0	0	0	0	0	0	0	0
310	320	9	0	0	0	0	0	0	0	0	0	0
320	330	10	0	0	0	0	0	0	0	0	0	0
330	340	12	0	0	0	0	0	0	0	0	0	0
340	350	13	0	0	0	0	0	0	0	0	0	0
350	360	15	0	0	0	0	0	0	0	0	0	0
360	370	16	1	0	0	0	0	0	0	0	0	0
370	380	18	3	0	0	0	0	0	0	0	0	0
380	390	19	4	0	0	0	0	0	0	0	0	0
390	400	21	6	0	0	0	0	0	0	0	0	0
400	410	22	7	0	0	0	0	0	0	0	0	0
410	420	24	9	0	0	0	0	0	0	0	0	0
420	430	25	10	0	0	0	0	0	0	0	0	0
430	440	27	12	0	0	0	0	0	0	0	0	0
440	450	28	13	0	0	0	0	0	0	0	0	0
450	460	30	15	0	0	0	0	0	0	0	0	0
460	470	31	16	2	0	0	0	0	0	0	0	0
470	480	33	18	3	0	0	0	0	0	0	0	0
480	490	34	19	5	0	0	0	0	0	0	0	0
490	500	36	21	6	0	0	0	0	0	0	0	0
500	520	38	23	8	0	0	0	0	0	0	0	0
520	540	41	26	11	0	0	0	0	0	0	0	0
540	560	44	29	14	0	0	0	0	0	0	0	0
560	580	47	32	17	3	0	0	0	0	0	0	0
580	600	50	35	20	6	0	0	0	0	0	0	0
600	620	53	38	23	9	0	0	0	0	0	0	0
620	640	56	41	26	12	0	0	0	0	0	0	0
640	660	59	44	29	15	0	0	0	0	0	0	0
660	680	62	47	32	18	3	0	0	0	0	0	0
680	700	65	50	35	21	6	0	0	0	0	0	0
700	720	68	53	38	24	9	0	0	0	0	0	0
720	740	71	56	41	27	12	0	0	0	0	0	0
740	760	74	59	44	30	15	0	0	0	0	0	0
760	780	77	62	47	33	18	3	0	0	0	0	0
780	800	80	65	50	36	21	6	0	0	0	0	0
800	820	83	68	53	39	24	9	0	0	0	0	0
820	840	86	71	56	42	27	12	0	0	0	0	0
840	860	89	74	59	45	30	15	1	0	0	0	0
860	880	92	77	62	48	33	18	4	0	0	0	0
880	900	95	80	65	51	36	21	7	0	0	0	0
900	920	98	83	68	54	39	24	10	0	0	0	0
920	940	101	86	71	57	42	27	13	0	0	0	0
940	960	104	89	74	60	45	30	16	1	0	0	0
960	980	107	92	77	63	48	33	19	4	0	0	0
980	1,000	110	95	80	66	51	36	22	7	0	0	0
1,000	1,020	113	98	83	69	54	39	25	10	0	0	0
1,020	1,040	116	101	86	72	57	42	28	13	0	0	0
1,040	1,060	119	104	89	75	60	45	31	16	1	0	0
1,060	1,080	122	107	92	78	63	48	34	19	4	0	0
1,080	1,100	125	110	95	81	66	51	37	22	7	0	0
1,100	1,120	128	113	98	84	69	54	40	25	10	0	0
1,120	1,140	131	116	101	87	72	57	43	28	13	0	0
1,140	1,160	134	119	104	90	75	60	46	31	16	2	0
1,160	1,180	137	122	107	93	78	63	49	34	19	5	0
1,180	1,200	140	125	110	96	81	66	52	37	22	8	0
1,200	1,220	143	128	113	99	84	69	55	40	25	11	0
1,220	1,240	146	131	116	102	87	72	58	43	28	14	0
1,240	1,260	149	134	119	105	90	75	61	46	31	17	2
1,260	1,280	152	137	122	108	93	78	64	49	34	20	5
1,280	1,300	155	140	125	111	96	81	67	52	37	23	8
1,300	1,320	158	143	128	114	99	84	70	55	40	26	11
1,320	1,340	161	146	131	117	102	87	73	58	43	29	14
1,340	1,360	164	149	134	120	105	90	76	61	46	32	17
1,360	1,380	167	152	137	123	108	93	79	64	49	35	20
1,380	1,400	170	155	140	126	111	96	82	67	52	38	23

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid in 1993)

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—										
\$1,400	\$1,420	\$173	\$158	\$143	\$129	\$114	\$99	\$85	\$70	\$55	\$41	\$26
1,420	1,440	176	161	146	132	117	102	88	73	58	44	29
1,440	1,460	179	164	149	135	120	105	91	76	61	47	32
1,460	1,480	182	167	152	138	123	108	94	79	64	50	35
1,480	1,500	185	170	155	141	126	111	97	82	67	53	38
1,500	1,520	188	173	158	144	129	114	100	85	70	56	41
1,520	1,540	191	176	161	147	132	117	103	88	73	59	44
1,540	1,560	194	179	164	150	135	120	106	91	76	62	47
1,560	1,580	197	182	167	153	138	123	109	94	79	65	50
1,580	1,600	200	185	170	156	141	126	112	97	82	68	53
1,600	1,620	203	188	173	159	144	129	115	100	85	71	56
1,620	1,640	206	191	176	162	147	132	118	103	88	74	59
1,640	1,660	209	194	179	165	150	135	121	106	91	77	62
1,660	1,680	212	197	182	168	153	138	124	109	94	80	65
1,680	1,700	215	200	185	171	156	141	127	112	97	83	68
1,700	1,720	219	203	188	174	159	144	130	115	100	86	71
1,720	1,740	225	206	191	177	162	147	133	118	103	89	74
1,740	1,760	231	209	194	180	165	150	136	121	106	92	77
1,760	1,780	236	212	197	183	168	153	139	124	109	95	80
1,780	1,800	242	215	200	186	171	156	142	127	112	98	83
1,800	1,820	247	220	203	189	174	159	145	130	115	101	86
1,820	1,840	253	226	206	192	177	162	148	133	118	104	89
1,840	1,860	259	231	209	195	180	165	151	136	121	107	92
1,860	1,880	264	237	212	198	183	168	154	139	124	110	95
1,880	1,900	270	242	215	201	186	171	157	142	127	113	98
1,900	1,920	275	248	220	204	189	174	160	145	130	116	101
1,920	1,940	281	254	226	207	192	177	163	148	133	119	104
1,940	1,960	287	259	232	210	195	180	166	151	136	122	107
1,960	1,980	292	265	237	213	198	183	169	154	139	125	110
1,980	2,000	298	270	243	216	201	186	172	157	142	128	113
2,000	2,020	303	276	248	221	204	189	175	160	145	131	116
2,020	2,040	309	282	254	227	207	192	178	163	148	134	119
2,040	2,060	315	287	260	232	210	195	181	166	151	137	122
2,060	2,080	320	293	265	238	213	198	184	169	154	140	125
2,080	2,100	326	298	271	243	216	201	187	172	157	143	128
2,100	2,120	331	304	276	249	222	204	190	175	160	146	131
2,120	2,140	337	310	282	255	227	207	193	178	163	149	134
2,140	2,160	343	315	288	260	233	210	196	181	166	152	137
2,160	2,180	348	321	293	266	238	213	199	184	169	155	140
2,180	2,200	354	326	299	271	244	217	202	187	172	158	143
2,200	2,220	359	332	304	277	250	222	205	190	175	161	146
2,220	2,240	365	338	310	283	255	228	208	193	178	164	149
2,240	2,260	371	343	316	288	261	233	211	196	181	167	152
2,260	2,280	376	349	321	294	266	239	214	199	184	170	155
2,280	2,300	382	354	327	299	272	245	217	202	187	173	158
2,300	2,320	387	360	332	305	278	250	223	205	190	176	161
2,320	2,340	393	366	338	311	283	256	228	208	193	179	164
2,340	2,360	399	371	344	316	289	261	234	211	196	182	167
2,360	2,380	404	377	349	322	294	267	240	214	199	185	170
2,380	2,400	410	382	355	327	300	273	245	218	202	188	173
2,400	2,420	415	388	360	333	306	278	251	223	205	191	176
2,420	2,440	421	394	366	339	311	284	256	229	208	194	179
2,440	2,460	427	399	372	344	317	289	262	235	211	197	182
2,460	2,480	432	405	377	350	322	295	268	240	214	200	185
2,480	2,500	438	410	383	355	328	301	273	246	218	203	188
2,500	2,520	443	416	388	361	334	306	279	251	224	206	191
2,520	2,540	449	422	394	367	339	312	284	257	230	209	194
2,540	2,560	455	427	400	372	345	317	290	263	235	212	197
2,560	2,580	460	433	405	378	350	323	296	268	241	215	200
2,580	2,600	466	438	411	383	356	329	301	274	246	219	203
2,600	2,620	471	444	416	389	362	334	307	279	252	225	206
2,620	2,640	477	450	422	395	367	340	312	285	258	230	209
2,640	2,660	483	455	428	400	373	345	318	291	263	236	212
2,660	2,680	488	461	433	406	378	351	324	296	269	241	215
2,680	2,700	494	466	439	411	384	357	329	302	274	247	220

\$2,700 and over

Use Table 3(b) for a **MARRIED** person on page 16. Also see the instructions on page 13.

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid in 1993)

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	\$210	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
210	220	1	0	0	0	0	0	0	0	0	0	0
220	230	2	0	0	0	0	0	0	0	0	0	0
230	240	4	0	0	0	0	0	0	0	0	0	0
240	250	5	0	0	0	0	0	0	0	0	0	0
250	260	7	0	0	0	0	0	0	0	0	0	0
260	270	8	0	0	0	0	0	0	0	0	0	0
270	280	10	0	0	0	0	0	0	0	0	0	0
280	290	11	0	0	0	0	0	0	0	0	0	0
290	300	13	0	0	0	0	0	0	0	0	0	0
300	320	15	0	0	0	0	0	0	0	0	0	0
320	340	18	0	0	0	0	0	0	0	0	0	0
340	360	21	0	0	0	0	0	0	0	0	0	0
360	380	24	0	0	0	0	0	0	0	0	0	0
380	400	27	0	0	0	0	0	0	0	0	0	0
400	420	30	1	0	0	0	0	0	0	0	0	0
420	440	33	4	0	0	0	0	0	0	0	0	0
440	460	36	7	0	0	0	0	0	0	0	0	0
460	480	39	10	0	0	0	0	0	0	0	0	0
480	500	42	13	0	0	0	0	0	0	0	0	0
500	520	45	16	0	0	0	0	0	0	0	0	0
520	540	48	19	0	0	0	0	0	0	0	0	0
540	560	51	22	0	0	0	0	0	0	0	0	0
560	580	54	25	0	0	0	0	0	0	0	0	0
580	600	57	28	0	0	0	0	0	0	0	0	0
600	640	61	32	3	0	0	0	0	0	0	0	0
640	680	67	38	9	0	0	0	0	0	0	0	0
680	720	73	44	15	0	0	0	0	0	0	0	0
720	760	79	50	21	0	0	0	0	0	0	0	0
760	800	85	56	27	0	0	0	0	0	0	0	0
800	840	91	62	33	3	0	0	0	0	0	0	0
840	880	97	68	39	9	0	0	0	0	0	0	0
880	920	103	74	45	15	0	0	0	0	0	0	0
920	960	109	80	51	21	0	0	0	0	0	0	0
960	1,000	115	86	57	27	0	0	0	0	0	0	0
1,000	1,040	121	92	63	33	4	0	0	0	0	0	0
1,040	1,080	127	98	69	39	10	0	0	0	0	0	0
1,080	1,120	133	104	75	45	16	0	0	0	0	0	0
1,120	1,160	139	110	81	51	22	0	0	0	0	0	0
1,160	1,200	145	116	87	57	28	0	0	0	0	0	0
1,200	1,240	151	122	93	63	34	5	0	0	0	0	0
1,240	1,280	157	128	99	69	40	11	0	0	0	0	0
1,280	1,320	163	134	105	75	46	17	0	0	0	0	0
1,320	1,360	169	140	111	81	52	23	0	0	0	0	0
1,360	1,400	175	146	117	87	58	29	0	0	0	0	0
1,400	1,440	181	152	123	93	64	35	5	0	0	0	0
1,440	1,480	187	158	129	99	70	41	11	0	0	0	0
1,480	1,520	193	164	135	105	76	47	17	0	0	0	0
1,520	1,560	199	170	141	111	82	53	23	0	0	0	0
1,560	1,600	205	176	147	117	88	59	29	0	0	0	0
1,600	1,640	211	182	153	123	94	65	35	6	0	0	0
1,640	1,680	217	188	159	129	100	71	41	12	0	0	0
1,680	1,720	223	194	165	135	106	77	47	18	0	0	0
1,720	1,760	229	200	171	141	112	83	53	24	0	0	0
1,760	1,800	235	206	177	147	118	89	59	30	0	0	0
1,800	1,840	241	212	183	153	124	95	65	36	6	0	0
1,840	1,880	247	218	189	159	130	101	71	42	12	0	0
1,880	1,920	253	224	195	165	136	107	77	48	18	0	0
1,920	1,960	259	230	201	171	142	113	83	54	24	0	0
1,960	2,000	269	236	207	177	148	119	89	60	30	1	0
2,000	2,040	280	242	213	183	154	125	95	66	36	7	0
2,040	2,080	291	248	219	189	160	131	101	72	42	13	0
2,080	2,120	302	254	225	195	166	137	107	78	48	19	0
2,120	2,160	314	260	231	201	172	143	113	84	54	25	0
2,160	2,200	325	270	237	207	178	149	119	90	60	31	2
2,200	2,240	336	281	243	213	184	155	125	96	66	37	8
2,240	2,280	347	292	249	219	190	161	131	102	72	43	14
2,280	2,320	358	304	255	225	196	167	137	108	78	49	20
2,320	2,360	370	315	261	231	202	173	143	114	84	55	26
2,360	2,400	381	326	271	237	208	179	149	120	90	61	32

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid in 1993)

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—										
\$2,400	\$2,440	\$392	\$337	\$282	\$243	\$214	\$185	\$155	\$126	\$96	\$67	\$38
2,440	2,480	403	348	294	249	220	191	161	132	102	73	44
2,480	2,520	414	360	305	255	226	197	167	138	108	79	50
2,520	2,560	426	371	316	261	232	203	173	144	114	85	56
2,560	2,600	437	382	327	272	238	209	179	150	120	91	62
2,600	2,640	448	393	338	283	244	215	185	156	126	97	68
2,640	2,680	459	404	350	295	250	221	191	162	132	103	74
2,680	2,720	470	416	361	306	256	227	197	168	138	109	80
2,720	2,760	482	427	372	317	262	233	203	174	144	115	86
2,760	2,800	493	438	383	328	273	239	209	180	150	121	92
2,800	2,840	504	449	394	339	285	245	215	186	156	127	98
2,840	2,880	515	460	406	351	296	251	221	192	162	133	104
2,880	2,920	526	472	417	362	307	257	227	198	168	139	110
2,920	2,960	538	483	428	373	318	263	233	204	174	145	116
2,960	3,000	549	494	439	384	329	275	239	210	180	151	122
3,000	3,040	560	505	450	395	341	286	245	216	186	157	128
3,040	3,080	571	516	462	407	352	297	251	222	192	163	134
3,080	3,120	582	528	473	418	363	308	257	228	198	169	140
3,120	3,160	594	539	484	429	374	319	265	234	204	175	146
3,160	3,200	605	550	495	440	385	331	276	240	210	181	152
3,200	3,240	616	561	506	451	397	342	287	246	216	187	158
3,240	3,280	627	572	518	463	408	353	298	252	222	193	164
3,280	3,320	638	584	529	474	419	364	309	258	228	199	170
3,320	3,360	650	595	540	485	430	375	321	266	234	205	176
3,360	3,400	661	606	551	496	441	387	332	277	240	211	182
3,400	3,440	672	617	562	507	453	398	343	288	246	217	188
3,440	3,480	683	628	574	519	464	409	354	299	252	223	194
3,480	3,520	694	640	585	530	475	420	365	311	258	229	200
3,520	3,560	706	651	596	541	486	431	377	322	267	235	206
3,560	3,600	717	662	607	552	497	443	388	333	278	241	212
3,600	3,640	728	673	618	563	509	454	399	344	289	247	218
3,640	3,680	739	684	630	575	520	465	410	355	301	253	224
3,680	3,720	750	696	641	586	531	476	421	367	312	259	230
3,720	3,760	762	707	652	597	542	487	433	378	323	268	236
3,760	3,800	773	718	663	608	553	499	444	389	334	279	242
3,800	3,840	784	729	674	619	565	510	455	400	345	290	248
3,840	3,880	795	740	686	631	576	521	466	411	357	302	254
3,880	3,920	806	752	697	642	587	532	477	423	368	313	260
3,920	3,960	818	763	708	653	598	543	489	434	379	324	269
3,960	4,000	829	774	719	664	609	555	500	445	390	335	280
4,000	4,040	840	785	730	675	621	566	511	456	401	346	292
4,040	4,080	851	796	742	687	632	577	522	467	413	358	303
4,080	4,120	863	808	753	698	643	588	533	479	424	369	314
4,120	4,160	875	819	764	709	654	599	545	490	435	380	325
4,160	4,200	888	830	775	720	665	611	556	501	446	391	336
4,200	4,240	900	841	786	731	677	622	567	512	457	402	348
4,240	4,280	913	852	798	743	688	633	578	523	469	414	359
4,280	4,320	925	864	809	754	699	644	589	535	480	425	370
4,320	4,360	937	877	820	765	710	655	601	546	491	436	381
4,360	4,400	950	889	831	776	721	667	612	557	502	447	392
4,400	4,440	962	901	842	787	733	678	623	568	513	458	404
4,440	4,480	975	914	854	799	744	689	634	579	525	470	415
4,480	4,520	987	926	866	810	755	700	645	591	536	481	426
4,520	4,560	999	939	878	821	766	711	657	602	547	492	437
4,560	4,600	1,012	951	890	832	777	723	668	613	558	503	448
4,600	4,640	1,024	963	903	843	789	734	679	624	569	514	460
4,640	4,680	1,037	976	915	855	800	745	690	635	581	526	471
4,680	4,720	1,049	988	928	867	811	756	701	647	592	537	482
4,720	4,760	1,061	1,001	940	879	822	767	713	658	603	548	493
4,760	4,800	1,074	1,013	952	892	833	779	724	669	614	559	504
4,800	4,840	1,086	1,025	965	904	845	790	735	680	625	570	516
4,840	4,880	1,099	1,038	977	916	856	801	746	691	637	582	527
4,880	4,920	1,111	1,050	990	929	868	812	757	703	648	593	538
4,920	4,960	1,123	1,063	1,002	941	881	823	769	714	659	604	549
4,960	5,000	1,136	1,075	1,014	954	893	835	780	725	670	615	560

\$5,000 and over

Use Table 4(a) for a **SINGLE** person on page 16. Also see the instructions on page 13.

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in 1993)

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	\$520	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
520	540	2	0	0	0	0	0	0	0	0	0	0
540	560	5	0	0	0	0	0	0	0	0	0	0
560	580	8	0	0	0	0	0	0	0	0	0	0
580	600	11	0	0	0	0	0	0	0	0	0	0
600	640	16	0	0	0	0	0	0	0	0	0	0
640	680	22	0	0	0	0	0	0	0	0	0	0
680	720	28	0	0	0	0	0	0	0	0	0	0
720	760	34	4	0	0	0	0	0	0	0	0	0
760	800	40	10	0	0	0	0	0	0	0	0	0
800	840	46	16	0	0	0	0	0	0	0	0	0
840	880	52	22	0	0	0	0	0	0	0	0	0
880	920	58	28	0	0	0	0	0	0	0	0	0
920	960	64	34	5	0	0	0	0	0	0	0	0
960	1,000	70	40	11	0	0	0	0	0	0	0	0
1,000	1,040	76	46	17	0	0	0	0	0	0	0	0
1,040	1,080	82	52	23	0	0	0	0	0	0	0	0
1,080	1,120	88	58	29	0	0	0	0	0	0	0	0
1,120	1,160	94	64	35	5	0	0	0	0	0	0	0
1,160	1,200	100	70	41	11	0	0	0	0	0	0	0
1,200	1,240	106	76	47	17	0	0	0	0	0	0	0
1,240	1,280	112	82	53	23	0	0	0	0	0	0	0
1,280	1,320	118	88	59	29	0	0	0	0	0	0	0
1,320	1,360	124	94	65	35	6	0	0	0	0	0	0
1,360	1,400	130	100	71	41	12	0	0	0	0	0	0
1,400	1,440	136	106	77	47	18	0	0	0	0	0	0
1,440	1,480	142	112	83	53	24	0	0	0	0	0	0
1,480	1,520	148	118	89	59	30	1	0	0	0	0	0
1,520	1,560	154	124	95	65	36	7	0	0	0	0	0
1,560	1,600	160	130	101	71	42	13	0	0	0	0	0
1,600	1,640	166	136	107	77	48	19	0	0	0	0	0
1,640	1,680	172	142	113	83	54	25	0	0	0	0	0
1,680	1,720	178	148	119	89	60	31	1	0	0	0	0
1,720	1,760	184	154	125	95	66	37	7	0	0	0	0
1,760	1,800	190	160	131	101	72	43	13	0	0	0	0
1,800	1,840	196	166	137	107	78	49	19	0	0	0	0
1,840	1,880	202	172	143	113	84	55	25	0	0	0	0
1,880	1,920	208	178	149	119	90	61	31	2	0	0	0
1,920	1,960	214	184	155	125	96	67	37	8	0	0	0
1,960	2,000	220	190	161	131	102	73	43	14	0	0	0
2,000	2,040	226	196	167	137	108	79	49	20	0	0	0
2,040	2,080	232	202	173	143	114	85	55	26	0	0	0
2,080	2,120	238	208	179	149	120	91	61	32	3	0	0
2,120	2,160	244	214	185	155	126	97	67	38	9	0	0
2,160	2,200	250	220	191	161	132	103	73	44	15	0	0
2,200	2,240	256	226	197	167	138	109	79	50	21	0	0
2,240	2,280	262	232	203	173	144	115	85	56	27	0	0
2,280	2,320	268	238	209	179	150	121	91	62	33	3	0
2,320	2,360	274	244	215	185	156	127	97	68	39	9	0
2,360	2,400	280	250	221	191	162	133	103	74	45	15	0
2,400	2,440	286	256	227	197	168	139	109	80	51	21	0
2,440	2,480	292	262	233	203	174	145	115	86	57	27	0
2,480	2,520	298	268	239	209	180	151	121	92	63	33	4
2,520	2,560	304	274	245	215	186	157	127	98	69	39	10
2,560	2,600	310	280	251	221	192	163	133	104	75	45	16
2,600	2,640	316	286	257	227	198	169	139	110	81	51	22
2,640	2,680	322	292	263	233	204	175	145	116	87	57	28
2,680	2,720	328	298	269	239	210	181	151	122	93	63	34
2,720	2,760	334	304	275	245	216	187	157	128	99	69	40
2,760	2,800	340	310	281	251	222	193	163	134	105	75	46
2,800	2,840	346	316	287	257	228	199	169	140	111	81	52
2,840	2,880	352	322	293	263	234	205	175	146	117	87	58
2,880	2,920	358	328	299	269	240	211	181	152	123	93	64
2,920	2,960	364	334	305	275	246	217	187	158	129	99	70
2,960	3,000	370	340	311	281	252	223	193	164	135	105	76
3,000	3,040	376	346	317	287	258	229	199	170	141	111	82
3,040	3,080	382	352	323	293	264	235	205	176	147	117	88
3,080	3,120	388	358	329	299	270	241	211	182	153	123	94
3,120	3,160	394	364	335	305	276	247	217	188	159	129	100
3,160	3,200	400	370	341	311	282	253	223	194	165	135	106

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in 1993)

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—										
\$3,200	\$3,240	\$406	\$376	\$347	\$317	\$288	\$259	\$229	\$200	\$171	\$141	\$112
3,240	3,280	412	382	353	323	294	265	235	206	177	147	118
3,280	3,320	418	388	359	329	300	271	241	212	183	153	124
3,320	3,360	424	394	365	335	306	277	247	218	189	159	130
3,360	3,400	430	400	371	341	312	283	253	224	195	165	136
3,400	3,440	439	406	377	347	318	289	259	230	201	171	142
3,440	3,480	450	412	383	353	324	295	265	236	207	177	148
3,480	3,520	461	418	389	359	330	301	271	242	213	183	154
3,520	3,560	472	424	395	365	336	307	277	248	219	189	160
3,560	3,600	483	430	401	371	342	313	283	254	225	195	166
3,600	3,640	495	440	407	377	348	319	289	260	231	201	172
3,640	3,680	506	451	413	383	354	325	295	266	237	207	178
3,680	3,720	517	462	419	389	360	331	301	272	243	213	184
3,720	3,760	528	473	425	395	366	337	307	278	249	219	190
3,760	3,800	539	485	431	401	372	343	313	284	255	225	196
3,800	3,840	551	496	441	407	378	349	319	290	261	231	202
3,840	3,880	562	507	452	413	384	355	325	296	267	237	208
3,880	3,920	573	518	463	419	390	361	331	302	273	243	214
3,920	3,960	584	529	475	425	396	367	337	308	279	249	220
3,960	4,000	595	541	486	431	402	373	343	314	285	255	226
4,000	4,040	607	552	497	442	408	379	349	320	291	261	232
4,040	4,080	618	563	508	453	414	385	355	326	297	267	238
4,080	4,120	629	574	519	465	420	391	361	332	303	273	244
4,120	4,160	640	585	531	476	426	397	367	338	309	279	250
4,160	4,200	651	597	542	487	432	403	373	344	315	285	256
4,200	4,240	663	608	553	498	443	409	379	350	321	291	262
4,240	4,280	674	619	564	509	455	415	385	356	327	297	268
4,280	4,320	685	630	575	521	466	421	391	362	333	303	274
4,320	4,360	696	641	587	532	477	427	397	368	339	309	280
4,360	4,400	707	653	598	543	488	433	403	374	345	315	286
4,400	4,440	719	664	609	554	499	444	409	380	351	321	292
4,440	4,480	730	675	620	565	511	456	415	386	357	327	298
4,480	4,520	741	686	631	577	522	467	421	392	363	333	304
4,520	4,560	752	697	643	588	533	478	427	398	369	339	310
4,560	4,600	763	709	654	599	544	489	434	404	375	345	316
4,600	4,640	775	720	665	610	555	500	446	410	381	351	322
4,640	4,680	786	731	676	621	567	512	457	416	387	357	328
4,680	4,720	797	742	687	633	578	523	468	422	393	363	334
4,720	4,760	808	753	699	644	589	534	479	428	399	369	340
4,760	4,800	819	765	710	655	600	545	490	436	405	375	346
4,800	4,840	831	776	721	666	611	556	502	447	411	381	352
4,840	4,880	842	787	732	677	623	568	513	458	417	387	358
4,880	4,920	853	798	743	689	634	579	524	469	423	393	364
4,920	4,960	864	809	755	700	645	590	535	480	429	399	370
4,960	5,000	875	821	766	711	656	601	546	492	437	405	376
5,000	5,040	887	832	777	722	667	612	558	503	448	411	382
5,040	5,080	898	843	788	733	679	624	569	514	459	417	388
5,080	5,120	909	854	799	745	690	635	580	525	470	423	394
5,120	5,160	920	865	811	756	701	646	591	536	482	429	400
5,160	5,200	931	877	822	767	712	657	602	548	493	438	406
5,200	5,240	943	888	833	778	723	668	614	559	504	449	412
5,240	5,280	954	899	844	789	735	680	625	570	515	460	418
5,280	5,320	965	910	855	801	746	691	636	581	526	472	424
5,320	5,360	976	921	867	812	757	702	647	592	538	483	430
5,360	5,400	987	933	878	823	768	713	658	604	549	494	439
5,400	5,440	999	944	889	834	779	724	670	615	560	505	450
5,440	5,480	1,010	955	900	845	791	736	681	626	571	516	462
5,480	5,520	1,021	966	911	857	802	747	692	637	582	528	473
5,520	5,560	1,032	977	923	868	813	758	703	648	594	539	484
5,560	5,600	1,043	989	934	879	824	769	714	660	605	550	495
5,600	5,640	1,055	1,000	945	890	835	780	726	671	616	561	506
5,640	5,680	1,066	1,011	956	901	847	792	737	682	627	572	518
5,680	5,720	1,077	1,022	967	913	858	803	748	693	638	584	529
5,720	5,760	1,088	1,033	979	924	869	814	759	704	650	595	540
5,760	5,800	1,099	1,045	990	935	880	825	770	716	661	606	551

\$5,800 and over

Use Table 4(b) for a MARRIED person on page 16. Also see the instructions on page 13.

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 1993)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	15	1	0	0	0	0	0	0	0	0	0	0
15	18	1	0	0	0	0	0	0	0	0	0	0
18	21	1	0	0	0	0	0	0	0	0	0	0
21	24	2	1	0	0	0	0	0	0	0	0	0
24	27	2	1	0	0	0	0	0	0	0	0	0
27	30	3	1	0	0	0	0	0	0	0	0	0
30	33	3	2	1	0	0	0	0	0	0	0	0
33	36	4	2	1	0	0	0	0	0	0	0	0
36	39	4	3	1	0	0	0	0	0	0	0	0
39	42	5	3	2	1	0	0	0	0	0	0	0
42	45	5	4	2	1	0	0	0	0	0	0	0
45	48	6	4	3	1	0	0	0	0	0	0	0
48	51	6	5	3	2	1	0	0	0	0	0	0
51	54	6	5	4	2	1	0	0	0	0	0	0
54	57	7	6	4	3	1	0	0	0	0	0	0
57	60	7	6	5	3	2	1	0	0	0	0	0
60	63	8	6	5	4	2	1	0	0	0	0	0
63	66	8	7	6	4	3	1	0	0	0	0	0
66	69	9	7	6	5	3	2	1	0	0	0	0
69	72	9	8	6	5	4	2	1	0	0	0	0
72	75	10	8	7	6	4	3	1	0	0	0	0
75	78	10	9	7	6	5	3	2	1	0	0	0
78	81	10	9	8	6	5	4	2	1	0	0	0
81	84	11	10	8	7	5	4	3	1	0	0	0
84	87	11	10	9	7	6	5	3	2	1	0	0
87	90	12	10	9	8	6	5	4	2	1	0	0
90	93	12	11	10	8	7	5	4	3	1	0	0
93	96	13	11	10	9	7	6	5	3	2	1	0
96	99	14	12	10	9	8	6	5	4	2	1	0
99	102	15	12	11	10	8	7	5	4	3	1	0
102	105	16	13	11	10	9	7	6	5	3	2	1
105	108	17	14	12	10	9	8	6	5	4	2	1
108	111	17	15	12	11	10	8	7	5	4	3	1
111	114	18	16	13	11	10	9	7	6	5	3	2
114	117	19	17	14	12	10	9	8	6	5	4	2
117	120	20	17	15	12	11	10	8	7	5	4	3
120	123	21	18	16	13	11	10	9	7	6	5	3
123	126	22	19	17	14	12	10	9	8	6	5	4
126	129	23	20	17	15	12	11	10	8	7	5	4
129	132	23	21	18	16	13	11	10	9	7	6	5
132	135	24	22	19	17	14	12	10	9	8	6	5
135	138	25	23	20	17	15	12	11	10	8	7	5
138	141	26	23	21	18	16	13	11	10	9	7	6
141	144	27	24	22	19	17	14	12	10	9	8	6
144	147	28	25	22	20	17	15	12	11	10	8	7
147	150	28	26	23	21	18	16	13	11	10	9	7
150	153	29	27	24	22	19	17	14	12	10	9	8
153	156	30	28	25	22	20	17	15	12	11	10	8
156	159	31	28	26	23	21	18	16	13	11	10	9
159	162	32	29	27	24	22	19	17	14	12	10	9
162	165	33	30	28	25	22	20	17	15	12	11	10
165	168	33	31	28	26	23	21	18	16	13	11	10
168	171	34	32	29	27	24	22	19	17	14	12	10
171	174	35	33	30	28	25	22	20	17	15	12	11
174	177	36	33	31	28	26	23	21	18	16	13	11
177	180	37	34	32	29	27	24	22	19	17	14	12
180	183	38	35	33	30	28	25	22	20	17	15	12
183	186	38	36	33	31	28	26	23	21	18	16	13
186	189	39	37	34	32	29	27	24	22	19	17	14
189	192	40	38	35	33	30	28	25	22	20	17	15
192	195	41	38	36	33	31	28	26	23	21	18	16
195	198	42	39	37	34	32	29	27	24	22	19	17
198	201	43	40	38	35	33	30	27	25	22	20	17
201	204	44	41	38	36	33	31	28	26	23	21	18
204	207	45	42	39	37	34	32	29	27	24	22	19
207	210	46	43	40	38	35	33	30	27	25	22	20
210	213	47	44	41	38	36	33	31	28	26	23	21
213	216	48	45	42	39	37	34	32	29	27	24	22
216	219	49	46	43	40	38	35	33	30	27	25	22

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1993)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$219	\$222	\$50	\$47	\$44	\$41	\$38	\$36	\$33	\$31	\$28	\$26	\$23
222	225	50	48	45	42	39	37	34	32	29	27	24
225	228	51	49	46	43	40	38	35	33	30	27	25
228	231	52	50	47	44	41	38	36	33	31	28	26
231	234	53	50	48	45	42	39	37	34	32	29	27
234	237	54	51	49	46	43	40	38	35	33	30	27
237	240	55	52	49	47	44	41	38	36	33	31	28
240	243	56	53	50	48	45	42	39	37	34	32	29
243	246	57	54	51	49	46	43	40	38	35	33	30
246	249	58	55	52	49	47	44	41	38	36	33	31
249	252	59	56	53	50	48	45	42	39	37	34	32
252	255	60	57	54	51	49	46	43	40	38	35	32
255	258	61	58	55	52	49	47	44	41	38	36	33
258	261	62	59	56	53	50	48	45	42	39	37	34
261	264	63	60	57	54	51	49	46	43	40	38	35
264	267	63	61	58	55	52	49	47	44	41	38	36
267	270	64	62	59	56	53	50	48	45	42	39	37
270	273	65	63	60	57	54	51	49	46	43	40	38
273	276	66	63	61	58	55	52	49	47	44	41	38
276	279	67	64	62	59	56	53	50	48	45	42	39
279	282	68	65	63	60	57	54	51	49	46	43	40
282	285	69	66	63	61	58	55	52	49	47	44	41
285	288	70	67	64	62	59	56	53	50	48	45	42
288	291	71	68	65	63	60	57	54	51	48	46	43
291	294	72	69	66	63	61	58	55	52	49	47	44
294	297	73	70	67	64	62	59	56	53	50	48	45
297	300	74	71	68	65	62	60	57	54	51	48	46
300	303	75	72	69	66	63	61	58	55	52	49	47
303	306	76	73	70	67	64	62	59	56	53	50	48
306	309	76	74	71	68	65	62	60	57	54	51	48
309	312	77	75	72	69	66	63	61	58	55	52	49
312	315	78	76	73	70	67	64	62	59	56	53	50
315	318	79	76	74	71	68	65	62	60	57	54	51
318	321	80	77	75	72	69	66	63	61	58	55	52
321	324	81	78	76	73	70	67	64	62	59	56	53
324	327	82	79	76	74	71	68	65	62	60	57	54
327	330	83	80	77	75	72	69	66	63	61	58	55
330	333	84	81	78	76	73	70	67	64	62	59	56
333	336	85	82	79	76	74	71	68	65	62	60	57
336	339	86	83	80	77	75	72	69	66	63	61	58
339	341	87	84	81	78	75	73	70	67	64	61	59
341	343	87	84	82	79	76	73	70	68	65	62	59
343	345	88	85	82	79	77	74	71	68	65	63	60
345	347	88	86	83	80	77	74	72	69	66	63	60
347	349	89	86	83	81	78	75	72	69	67	64	61
349	351	90	87	84	81	78	76	73	70	67	64	62
351	353	90	87	85	82	79	76	73	71	68	65	62
353	355	91	88	85	83	80	77	74	71	68	66	63
355	357	92	89	86	83	80	78	75	72	69	66	64
357	359	92	89	87	84	81	78	75	73	70	67	64
359	361	93	90	87	84	82	79	76	73	70	68	65
361	363	93	91	88	85	82	79	77	74	71	68	65
363	365	94	91	88	86	83	80	77	74	72	69	66
365	367	95	92	89	86	83	81	78	75	72	69	67
367	369	95	92	90	87	84	81	78	76	73	70	67
369	371	96	93	90	87	85	82	79	76	73	71	68
371	373	96	94	91	88	85	82	80	77	74	71	68
373	375	97	94	92	89	86	83	80	77	75	72	69
375	377	98	95	92	89	87	84	81	78	75	73	70
377	379	98	96	93	90	87	84	82	79	76	73	70
379	381	99	96	93	91	88	85	82	79	77	74	71
381	383	100	97	94	91	88	86	83	80	77	74	72
383	385	100	97	95	92	89	86	83	81	78	75	72
385	387	101	98	95	92	90	87	84	81	78	76	73
387	389	101	99	96	93	90	87	85	82	79	76	73
389	391	102	99	96	94	91	88	85	82	80	77	74

\$391 and over

Use Table 8(a) for a **SINGLE person** on page 17. Also see the instructions on page 13.

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 1993)

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	\$27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	30	1	0	0	0	0	0	0	0	0	0	0
30	33	1	0	0	0	0	0	0	0	0	0	0
33	36	2	0	0	0	0	0	0	0	0	0	0
36	39	2	1	0	0	0	0	0	0	0	0	0
39	42	2	1	0	0	0	0	0	0	0	0	0
42	45	3	2	0	0	0	0	0	0	0	0	0
45	48	3	2	1	0	0	0	0	0	0	0	0
48	51	4	2	1	0	0	0	0	0	0	0	0
51	54	4	3	2	0	0	0	0	0	0	0	0
54	57	5	3	2	1	0	0	0	0	0	0	0
57	60	5	4	2	1	0	0	0	0	0	0	0
60	63	6	4	3	2	0	0	0	0	0	0	0
63	66	6	5	3	2	1	0	0	0	0	0	0
66	69	7	5	4	2	1	0	0	0	0	0	0
69	72	7	6	4	3	2	0	0	0	0	0	0
72	75	7	6	5	3	2	1	0	0	0	0	0
75	78	8	7	5	4	2	1	0	0	0	0	0
78	81	8	7	6	4	3	2	0	0	0	0	0
81	84	9	7	6	5	3	2	1	0	0	0	0
84	87	9	8	7	5	4	2	1	0	0	0	0
87	90	10	8	7	6	4	3	2	0	0	0	0
90	93	10	9	7	6	5	3	2	1	0	0	0
93	96	11	9	8	7	5	4	2	1	0	0	0
96	99	11	10	8	7	6	4	3	2	0	0	0
99	102	11	10	9	7	6	5	3	2	1	0	0
102	105	12	11	9	8	7	5	4	2	1	0	0
105	108	12	11	10	8	7	6	4	3	2	0	0
108	111	13	11	10	9	7	6	5	3	2	1	0
111	114	13	12	11	9	8	7	5	4	2	1	0
114	117	14	12	11	10	8	7	6	4	3	2	0
117	120	14	13	11	10	9	7	6	5	3	2	1
120	123	15	13	12	11	9	8	7	5	4	2	1
123	126	15	14	12	11	10	8	7	6	4	3	2
126	129	16	14	13	11	10	9	7	6	5	3	2
129	132	16	15	13	12	11	9	8	7	5	4	2
132	135	16	15	14	12	11	10	8	7	6	4	3
135	138	17	16	14	13	11	10	9	7	6	5	3
138	141	17	16	15	13	12	11	9	8	7	5	4
141	144	18	16	15	14	12	11	10	8	7	6	4
144	147	18	17	16	14	13	11	10	9	7	6	5
147	150	19	17	16	15	13	12	11	9	8	6	5
150	153	19	18	16	15	14	12	11	10	8	7	6
153	156	20	18	17	16	14	13	11	10	9	7	6
156	159	20	19	17	16	15	13	12	11	9	8	6
159	162	21	19	18	16	15	14	12	11	10	8	7
162	165	22	20	18	17	16	14	13	11	10	9	7
165	168	23	20	19	17	16	15	13	12	11	9	8
168	171	24	21	19	18	16	15	14	12	11	10	8
171	174	24	22	20	18	17	16	14	13	11	10	9
174	177	25	23	20	19	17	16	15	13	12	11	9
177	180	26	23	21	19	18	16	15	14	12	11	10
180	183	27	24	22	20	18	17	16	14	13	11	10
183	186	28	25	23	20	19	17	16	15	13	12	11
186	189	29	26	23	21	19	18	16	15	14	12	11
189	192	29	27	24	22	20	18	17	16	14	13	11
192	195	30	28	25	23	20	19	17	16	15	13	12
195	198	31	29	26	23	21	19	18	16	15	14	12
198	201	32	29	27	24	22	20	18	17	16	14	13
201	204	33	30	28	25	23	20	19	17	16	15	13
204	207	34	31	29	26	23	21	19	18	16	15	14
207	210	34	32	29	27	24	22	20	18	17	15	14
210	213	35	33	30	28	25	23	20	19	17	16	15
213	216	36	34	31	29	26	23	21	19	18	16	15
216	219	37	34	32	29	27	24	22	20	18	17	15
219	222	38	35	33	30	28	25	23	20	19	17	16
222	225	39	36	34	31	29	26	23	21	19	18	16
225	228	39	37	34	32	29	27	24	22	20	18	17
228	231	40	38	35	33	30	28	25	23	20	19	17
231	234	41	39	36	34	31	28	26	23	21	19	18

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1993)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$234	\$237	\$42	\$39	\$37	\$34	\$32	\$29	\$27	\$24	\$22	\$20	\$18
237	240	43	40	38	35	33	30	28	25	23	20	19
240	243	44	41	39	36	34	31	28	26	23	21	19
243	246	45	42	39	37	34	32	29	27	24	22	20
246	249	45	43	40	38	35	33	30	28	25	23	20
249	252	46	44	41	39	36	34	31	28	26	23	21
252	255	47	44	42	39	37	34	32	29	27	24	22
255	258	48	45	43	40	38	35	33	30	28	25	23
258	261	49	46	44	41	39	36	34	31	28	26	23
261	264	50	47	44	42	39	37	34	32	29	27	24
264	267	50	48	45	43	40	38	35	33	30	28	25
267	270	51	49	46	44	41	39	36	34	31	28	26
270	273	52	50	47	44	42	39	37	34	32	29	27
273	276	53	50	48	45	43	40	38	35	33	30	28
276	279	54	51	49	46	44	41	39	36	34	31	28
279	282	55	52	50	47	44	42	39	37	34	32	29
282	285	55	53	50	48	45	43	40	38	35	33	30
285	288	56	54	51	49	46	44	41	39	36	33	31
288	291	57	55	52	50	47	44	42	39	37	34	32
291	294	58	55	53	50	48	45	43	40	38	35	33
294	297	59	56	54	51	49	46	44	41	39	36	33
297	300	60	57	55	52	50	47	44	42	39	37	34
300	303	60	58	55	53	50	48	45	43	40	38	35
303	306	61	59	56	54	51	49	46	44	41	39	36
306	309	62	60	57	55	52	49	47	44	42	39	37
309	312	63	60	58	55	53	50	48	45	43	40	38
312	315	64	61	59	56	54	51	49	46	44	41	39
315	318	65	62	60	57	55	52	49	47	44	42	39
318	321	66	63	60	58	55	53	50	48	45	43	40
321	324	67	64	61	59	56	54	51	49	46	44	41
324	327	68	65	62	60	57	55	52	49	47	44	42
327	330	69	66	63	60	58	55	53	50	48	45	43
330	333	69	67	64	61	59	56	54	51	49	46	44
333	336	70	68	65	62	60	57	55	52	49	47	44
336	339	71	68	66	63	60	58	55	53	50	48	45
339	341	72	69	66	64	61	59	56	54	51	48	46
341	343	73	70	67	64	62	59	57	54	52	49	47
343	345	73	71	68	65	62	60	57	55	52	50	47
345	347	74	71	68	66	63	60	58	55	53	50	48
347	349	75	72	69	66	63	61	58	56	53	51	48
349	351	75	72	70	67	64	61	59	56	54	51	49
351	353	76	73	70	67	65	62	59	57	54	52	49
353	355	76	74	71	68	65	63	60	57	55	52	50
355	357	77	74	71	69	66	63	61	58	55	53	50
357	359	78	75	72	69	66	64	61	59	56	54	51
359	361	78	75	73	70	67	64	62	59	57	54	52
361	363	79	76	73	70	68	65	62	60	57	55	52
363	365	80	77	74	71	68	66	63	60	58	55	53
365	367	80	77	75	72	69	66	63	61	58	56	53
367	369	81	78	75	72	70	67	64	61	59	56	54
369	371	81	79	76	73	70	67	65	62	59	57	54
371	373	82	79	76	74	71	68	65	62	60	57	55
373	375	83	80	77	74	71	69	66	63	61	58	55
375	377	83	80	78	75	72	69	66	64	61	59	56
377	379	84	81	78	75	73	70	67	64	62	59	57
379	381	84	82	79	76	73	70	68	65	62	60	57
381	383	85	82	79	77	74	71	68	65	63	60	58
383	385	86	83	80	77	75	72	69	66	63	61	58
385	387	86	84	81	78	75	72	70	67	64	61	59
387	389	87	84	81	79	76	73	70	67	65	62	59
389	391	88	85	82	79	76	74	71	68	65	62	60
391	393	88	85	83	80	77	74	71	69	66	63	61
393	395	89	86	83	80	78	75	72	69	66	64	61
395	397	89	87	84	81	78	75	73	70	67	64	62
397	399	90	87	84	82	79	76	73	70	68	65	62

\$399 and over

Use Table 8(b) for a **MARRIED** person on page 17. Also see the instructions on page 13.

1.45% Medicare Employee Tax Table for 1993

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

Tables for Percentage Method of Advance EIC Payments

(For Wages Paid in 1993)

Table 1. WEEKLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$145 . .	18.5% of wages	\$0	\$70 . . .	18.5% of wages
\$145	\$238 . .	\$27	\$70	\$123 . .	\$13
\$238	. . . .	\$27 less 13.21% of wages in excess of \$238	\$123	. . . .	\$13 less 13.21% of wages in excess of \$123

Table 2. BIWEEKLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$297 . .	18.5% of wages	\$0	\$145 . .	18.5% of wages
\$297	\$470 . .	\$55	\$145	\$238 . .	\$27
\$470	. . . .	\$55 less 13.21% of wages in excess of \$470	\$238	. . . .	\$27 less 13.21% of wages in excess of \$238

Table 3. SEMIMONTHLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$318 . .	18.5% of wages	\$0	\$156 . .	18.5% of wages
\$318	\$513 . .	\$59	\$156	\$260 . .	\$29
\$513	. . . .	\$59 less 13.21% of wages in excess of \$513	\$260	. . . .	\$29 less 13.21% of wages in excess of \$260

Table 4. MONTHLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$643 . .	18.5% of wages	\$0	\$318 . .	18.5% of wages
\$643	\$1,020 . .	\$119	\$318	\$513 . .	\$59
\$1,020	. . . .	\$119 less 13.21% of wages in excess of \$1,020	\$513	. . . .	\$59 less 13.21% of wages in excess of \$513

Tables for Percentage Method of Advance EIC Payments (Continued)

(For Wages Paid in 1993)

Table 5. QUARTERLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$1,935 . .	18.5% of wages	\$0	\$967 . .	18.5% of wages
\$1,935	\$3,053 . .	\$358	\$967	\$1,526 . .	\$179
\$3,053	. . . .	\$358 less 13.21% of wages in excess of \$3,053	\$1,526	. . . .	\$179 less 13.21% of wages in excess of \$1,526

Table 6. SEMIANNUAL Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$3,870 . .	18.5% of wages	\$0	\$1,935 . .	18.5% of wages
\$3,870	\$6,106 . .	\$716	\$1,935	\$3,053 . .	\$358
\$6,106	. . . .	\$716 less 13.21% of wages in excess of \$6,106	\$3,053	. . . .	\$358 less 13.21% of wages in excess of \$3,053

Table 7. ANNUAL Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$7,750 . .	18.5% of wages	\$0	\$3,875 . .	18.5% of wages
\$7,750	\$12,200 . .	\$1,434	\$3,875	\$6,100 . .	\$717
\$12,200	. . . .	\$1,434 less 13.21% of wages in excess of \$12,200	\$6,100	. . . .	\$717 less 13.21% of wages in excess of \$6,100

Table 8. DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:
Over—	But not over—		Over—	But not over—	
\$0	\$27 . . .	18.5% of wages	\$0	\$10 . . .	18.5% of wages
\$27	\$50 . . .	\$5	\$10	\$29 . . .	\$2
\$50	. . . .	\$5 less 13.21% of wages in excess of \$50	\$29	. . . .	\$2 less 13.21% of wages in excess of \$29

Tables for Wage Bracket Method of Advance EIC Payments (For Wages Paid in 1993)

WEEKLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	\$76	\$82	\$14	\$238	\$246	\$26	\$344	\$352	\$12
6	11	1	82	87	15	246	254	25	352	360	11
11	17	2	87	92	16	254	261	24	360	367	10
17	22	3	92	98	17	261	269	23	367	375	9
22	28	4	98	103	18	269	276	22	375	382	8
28	33	5	103	109	19	276	284	21	382	390	7
33	38	6	109	114	20	284	291	20	390	397	6
38	44	7	114	119	21	291	299	19	397	405	5
44	49	8	119	125	22	299	307	18	405	413	4
49	55	9	125	130	23	307	314	17	413	420	3
55	60	10	130	136	24	314	322	16	420	428	2
60	65	11	136	141	25	322	329	15	428	435	1
65	71	12	141	145	26	329	337	14	435	- - -	0
71	76	13	145	238	27	337	344	13			

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	\$38	\$44	\$7	\$123	\$130	\$12	\$176	\$183	\$5
6	11	1	44	49	8	130	138	11	183	191	4
11	17	2	49	55	9	138	145	10	191	198	3
17	22	3	55	60	10	145	153	9	198	206	2
22	28	4	60	65	11	153	161	8	206	214	1
28	33	5	65	70	12	161	168	7	214	- - -	0
33	38	6	70	123	13	168	176	6			

BIWEEKLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	\$152	\$157	\$28	\$470	\$477	\$54	\$682	\$689	\$26
6	11	1	157	163	29	477	485	53	689	697	25
11	17	2	163	168	30	485	493	52	697	704	24
17	22	3	168	173	31	493	500	51	704	712	23
22	28	4	173	179	32	500	508	50	712	720	22
28	33	5	179	184	33	508	515	49	720	727	21
33	38	6	184	190	34	515	523	48	727	735	20
38	44	7	190	195	35	523	530	47	735	742	19
44	49	8	195	200	36	530	538	46	742	750	18
49	55	9	200	206	37	538	545	45	750	757	17
55	60	10	206	211	38	545	553	44	757	765	16
60	65	11	211	217	39	553	561	43	765	773	15
65	71	12	217	222	40	561	568	42	773	780	14
71	76	13	222	228	41	568	576	41	780	788	13
76	82	14	228	233	42	576	583	40	788	795	12
82	87	15	233	238	43	583	591	39	795	803	11
87	92	16	238	244	44	591	598	38	803	810	10
92	98	17	244	249	45	598	606	37	810	818	9
98	103	18	249	255	46	606	614	36	818	826	8
103	109	19	255	260	47	614	621	35	826	833	7
109	114	20	260	265	48	621	629	34	833	841	6
114	119	21	265	271	49	629	636	33	841	848	5
119	125	22	271	276	50	636	644	32	848	856	4
125	130	23	276	282	51	644	651	31	856	863	3
130	136	24	282	287	52	651	659	30	863	871	2
136	141	25	287	292	53	659	667	29	871	879	1
141	146	26	292	297	54	667	674	28	879	- - -	0
146	152	27	297	470	55	674	682	27			

BIWEEKLY Payroll Period

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	\$76	\$82	\$14	\$238	\$246	\$26	\$344	\$352	\$12
6	11	1	82	87	15	246	254	25	352	360	11
11	17	2	87	92	16	254	261	24	360	367	10
17	22	3	92	98	17	261	269	23	367	375	9
22	28	4	98	103	18	269	276	22	375	382	8
28	33	5	103	109	19	276	284	21	382	390	7
33	38	6	109	114	20	284	291	20	390	397	6
38	44	7	114	119	21	291	299	19	397	405	5
44	49	8	119	125	22	299	307	18	405	413	4
49	55	9	125	130	23	307	314	17	413	420	3
55	60	10	130	136	24	314	322	16	420	428	2
60	65	11	136	141	25	322	329	15	428	435	1
65	71	12	141	145	26	329	337	14	435	- - -	0
71	76	13	145	238	27	337	344	13			

MONTHLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	\$271	\$276	\$50	\$541	\$546	\$100	\$1,247	\$1,254	\$88
6	11	1	276	282	51	546	552	101	1,254	1,262	87
11	17	2	282	287	52	552	557	102	1,262	1,270	86
17	22	3	287	292	53	557	563	103	1,270	1,277	85
22	28	4	292	298	54	563	568	104	1,277	1,285	84
28	33	5	298	303	55	568	573	105	1,285	1,292	83
33	38	6	303	309	56	573	579	106	1,292	1,300	82
38	44	7	309	314	57	579	584	107	1,300	1,307	81
44	49	8	314	319	58	584	590	108	1,307	1,315	80
49	55	9	319	325	59	590	595	109	1,315	1,323	79
55	60	10	325	330	60	595	600	110	1,323	1,330	78
60	65	11	330	336	61	600	606	111	1,330	1,338	77
65	71	12	336	341	62	606	611	112	1,338	1,345	76
71	76	13	341	346	63	611	617	113	1,345	1,353	75
76	82	14	346	352	64	617	622	114	1,353	1,360	74
82	87	15	352	357	65	622	628	115	1,360	1,368	73
87	92	16	357	363	66	628	633	116	1,368	1,376	72
92	98	17	363	368	67	633	638	117	1,376	1,383	71
98	103	18	368	373	68	638	643	118	1,383	1,391	70
103	109	19	373	379	69	643	1,020	119	1,391	1,398	69
109	114	20	379	384	70	1,020	1,027	118	1,398	1,406	68
114	119	21	384	390	71	1,027	1,035	117	1,406	1,413	67
119	125	22	390	395	72	1,035	1,042	116	1,413	1,421	66
125	130	23	395	400	73	1,042	1,050	115	1,421	1,429	65
130	136	24	400	406	74	1,050	1,058	114	1,429	1,436	64
136	141	25	406	411	75	1,058	1,065	113	1,436	1,444	63
141	146	26	411	417	76	1,065	1,073	112	1,444	1,451	62
146	152	27	417	422	77	1,073	1,080	111	1,451	1,459	61
152	157	28	422	428	78	1,080	1,088	110	1,459	1,466	60
157	163	29	428	433	79	1,088	1,095	109	1,466	1,474	59
163	168	30	433	438	80	1,095	1,103	108	1,474	1,482	58
168	173	31	438	444	81	1,103	1,111	107	1,482	1,489	57
173	179	32	444	449	82	1,111	1,118	106	1,489	1,497	56
179	184	33	449	455	83	1,118	1,126	105	1,497	1,504	55
184	190	34	455	460	84	1,126	1,133	104	1,504	1,512	54
190	195	35	460	465	85	1,133	1,141	103	1,512	1,519	53
195	200	36	465	471	86	1,141	1,148	102	1,519	1,527	52
200	206	37	471	476	87	1,148	1,156	101	1,527	1,535	51
206	211	38	476	482	88	1,156	1,164	100	1,535	1,542	50
211	217	39	482	487	89	1,164	1,171	99	1,542	1,550	49
217	222	40	487	492	90	1,171	1,179	98	1,550	1,557	48
222	228	41	492	498	91	1,179	1,186	97	1,557	1,565	47
228	233	42	498	503	92	1,186	1,194	96	1,565	1,572	46
233	238	43	503	509	93	1,194	1,201	95	1,572	1,580	45
238	244	44	509	514	94	1,201	1,209	94	1,580	1,587	44
244	249	45	514	519	95	1,209	1,217	93	1,587	1,595	43
249	255	46	519	525	96	1,217	1,224	92	1,595	1,603	42
255	260	47	525	530	97	1,224	1,232	91	1,603	1,610	41
260	265	48	530	536	98	1,232	1,239	90	1,610	1,618	40
265	271	49	536	541	99	1,239	1,247	89	1,618	1,625	39

MONTHLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$1,625	\$1,633	\$38	\$1,701	\$1,709	\$28	\$1,777	\$1,784	\$18	\$1,852	\$1,860	\$8
1,633	1,640	37	1,709	1,716	27	1,784	1,792	17	1,860	1,868	7
1,640	1,648	36	1,716	1,724	26	1,792	1,799	16	1,868	1,875	6
1,648	1,656	35	1,724	1,731	25	1,799	1,807	15	1,875	1,883	5
1,656	1,663	34	1,731	1,739	24	1,807	1,815	14	1,883	1,890	4
1,663	1,671	33	1,739	1,746	23	1,815	1,822	13	1,890	1,898	3
1,671	1,678	32	1,746	1,754	22	1,822	1,830	12	1,898	1,905	2
1,678	1,686	31	1,754	1,762	21	1,830	1,837	11	1,905	1,913	1
1,686	1,693	30	1,762	1,769	20	1,837	1,845	10	1,913	- - -	0
1,693	1,701	29	1,769	1,777	19	1,845	1,852	9			

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	\$163	\$168	\$30	\$513	\$521	\$58	\$741	\$748	\$28
6	11	1	168	173	31	521	529	57	748	756	27
11	17	2	173	179	32	529	536	56	756	763	26
17	22	3	179	184	33	536	544	55	763	771	25
22	28	4	184	190	34	544	551	54	771	778	24
28	33	5	190	195	35	551	559	53	778	786	23
33	38	6	195	200	36	559	566	52	786	794	22
38	44	7	200	206	37	566	574	51	794	801	21
44	49	8	206	211	38	574	582	50	801	809	20
49	55	9	211	217	39	582	589	49	809	816	19
55	60	10	217	222	40	589	597	48	816	824	18
60	65	11	222	228	41	597	604	47	824	831	17
65	71	12	228	233	42	604	612	46	831	839	16
71	76	13	233	238	43	612	619	45	839	846	15
76	82	14	238	244	44	619	627	44	846	854	14
82	87	15	244	249	45	627	635	43	854	862	13
87	92	16	249	255	46	635	642	42	862	869	12
92	98	17	255	260	47	642	650	41	869	877	11
98	103	18	260	265	48	650	657	40	877	884	10
103	109	19	265	271	49	657	665	39	884	892	9
109	114	20	271	276	50	665	672	38	892	899	8
114	119	21	276	282	51	672	680	37	899	907	7
119	125	22	282	287	52	680	688	36	907	915	6
125	130	23	287	292	53	688	695	35	915	922	5
130	136	24	292	298	54	695	703	34	922	930	4
136	141	25	298	303	55	703	710	33	930	937	3
141	146	26	303	309	56	710	718	32	937	945	2
146	152	27	309	314	57	718	725	31	945	952	1
152	157	28	314	318	58	725	733	30	952	- - -	0
157	163	29	318	513	59	733	741	29			

DAILY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	\$17	\$22	\$3	\$50	\$57	\$4	\$72	\$80	\$1
6	11	1	22	27	4	57	65	3	80	- - -	0
11	17	2	27	50	5	65	72	2			

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$6	\$0	\$10	\$29	\$2	\$29	\$37	\$1	\$37	- - -	\$0
6	10	1									

For SEMIMONTHLY Payroll Period, See Circular E

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FORM	QUANTITY	FORM	QUANTITY	FORM	QUANTITY	FORM	QUANTITY
W-2		W-4P		1099-B		1099-PATR	
W-2c		W-4S		1099-DIV		1099-R	
Instr. W-2		W-5		1099-G		1099-S	
W-3		1096		1099-INT		5498	
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Form W-2, Wage and Tax Statement (two forms per sheet)
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 Instructions for Form W-2
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 Form W-3c, Transmittal of Corrected Income and Tax Statements (one form per sheet)
 Form W-4, Employee's Withholding Allowance Certificate (one form per sheet)
 Form W-4P, Withholding Certificate for Pension or Annuity Payments (one form per sheet)
 Form W-4S, Request for Federal Income Tax Withholding From Sick Pay (one form per sheet)
 Form W-5, Earned Income Credit Advance Payment Certificate (one form per sheet)
 Form 1096, Annual Summary and Transmittal of U.S. Information Returns (one form per sheet)
 Form 1098, Mortgage Interest Statement (three forms per sheet)
 Form 1099-A, Acquisition or Abandonment of Secured Property (three forms per sheet)
 Form 1099-B, Proceeds From Broker and Barter Exchange Transactions (three forms per sheet)
 Form 1099-DIV, Dividends and Distributions (three forms per sheet)
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 Form 1099-MISC, Miscellaneous Income (three forms per sheet)
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 Form 1099-PATR, Taxable Distributions Received From Cooperatives (three forms per sheet)
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 Form 1099-S, Proceeds From Real Estate Transactions (three forms per sheet)
 Form 5498, Individual Retirement Arrangement Information (three forms per sheet)
 Instructions for Forms 1099, 1098, 5498, and W-2G

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