



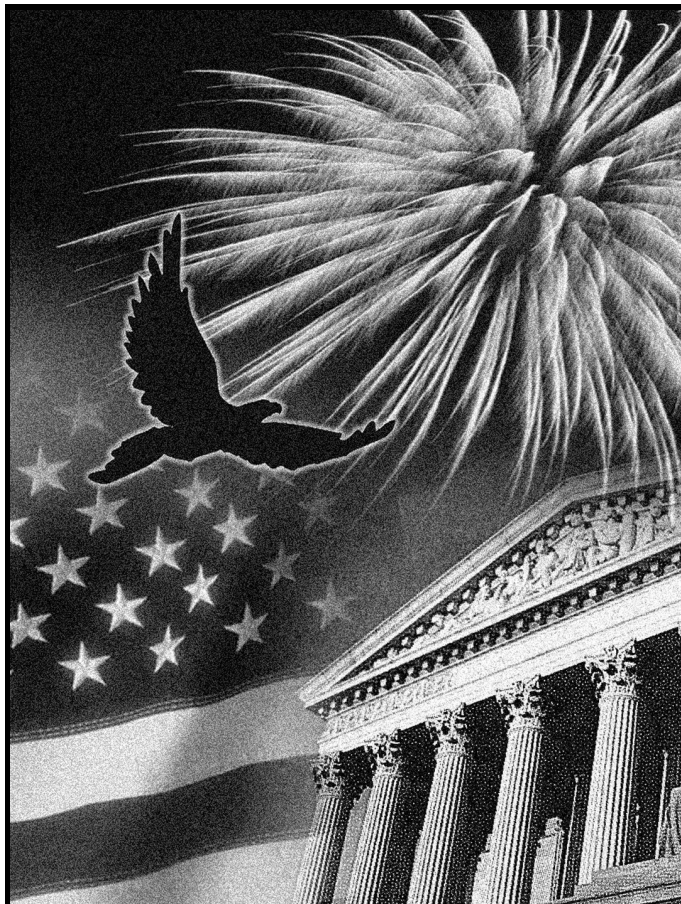
Department of the Treasury  
Internal Revenue Service

## Publication 51

Cat. No. 10320R

# (Circular A), Agricultural Employer's Tax Guide

For use in **2012**



Get forms and other information  
faster and easier by:

Internet [IRS.gov](http://IRS.gov)

## Contents

What's New .....	1
Reminders .....	2
Calendar .....	5
Introduction .....	5
<a href="#">1. Taxpayer Identification Numbers</a> .....	6
<a href="#">2. Who Are Employees?</a> .....	8
<a href="#">3. Wages and Other Compensation</a> .....	9
<a href="#">4. Social Security and Medicare Taxes</a> .....	10
<a href="#">5. Federal Income Tax Withholding</a> .....	10
<a href="#">6. Required Notice to Employees About Earned Income Credit (EIC)</a> .....	14
<a href="#">7. Depositing Taxes</a> .....	14
<a href="#">8. Form 943</a> .....	18
<a href="#">9. Reporting Adjustments on Form 943</a> .....	18
<a href="#">10. Federal Unemployment (FUTA) Tax</a> .....	19
<a href="#">11. Reconciling Wage Reporting Forms</a> .....	20
<a href="#">12. How Do Employment Taxes Apply to Farmwork?</a> .....	21
<a href="#">13. Federal Income Tax Withholding Methods</a> .....	22
<a href="#">Percentage Method Tables for Income Tax Withholding</a> .....	23–24
<a href="#">Wage Bracket Method Tables for Income Tax Withholding</a> .....	25–44
Index .....	45
Quick and Easy Access to IRS Tax Help and Tax Products .....	46

## What's New

**Future developments.** The IRS has created a page on IRS.gov for information about Publication 51, at [www.irs.gov/pub51](http://www.irs.gov/pub51). Information about any future developments impacting Publication 51 (such as legislation enacted after we release it) will be posted on that page.

**Social security and Medicare tax for 2012.** The employee tax rate for social security is 4.2% on wages paid and tips received before March 1, 2012. The employee tax rate for social security increases to 6.2% on wages paid and tips received after February 29, 2012. The employer tax rate for social security remains unchanged at 6.2%. The social security wage base limit is \$110,100. The Medicare tax rate is 1.45% each for the employee and employer, unchanged from 2011. There is no wage base limit for Medicare tax.

Employers should implement the 4.2% employee social security tax rate as soon as possible, but not later than January 31, 2012. After implementing the 4.2% rate, employers should make an offsetting adjustment in a subsequent pay period to correct any overwithholding of social security tax as soon as possible, but not later than March 31, 2012.

Social security and Medicare taxes apply to the wages of household workers you pay \$1,800 or more in cash or an equivalent form of compensation. Social security and Medicare taxes apply to election workers who are paid \$1,500 or more in cash or an equivalent form of compensation.



*At the time this publication was prepared for release, the rate for the employee's share of social security tax was 4.2% and scheduled to increase to 6.2% for wages paid after February 29, 2012. However, Congress was discussing an extension of the 4.2% employee tax rate for social security beyond February 29, 2012. Check for updates at [www.irs.gov/pub51](http://www.irs.gov/pub51).*

**Compensation paid to H-2A foreign agricultural workers.** Compensation of \$600 or more paid to foreign agricultural workers who entered the country on H-2A visas should be reported in box 1 of Form W-2, Wage and Tax Statement. Compensation paid to H-2A workers for agricultural labor performed in connection with this visa is not subject to social security and Medicare taxes, and therefore should not be reported as wages subject to social security tax (line 2) or Medicare tax (line 4) on Form 943, Employer's Annual Federal Tax Return for Agricultural Employees, and should not be reported as social security wages (box 3) or Medicare wages (box 5) on Form W-2.

An employer is not required to withhold federal income tax from compensation it pays an H-2A worker for agricultural labor performed in connection with this visa unless the worker asks for withholding and the employer agrees. In that case, the worker must give the employer a completed Form W-4, Employee's Withholding Allowance Certificate. Federal income tax withheld should be reported on Form 943 (line 6) and in box 2 of Form W-2. These reporting rules apply when the H-2A worker provides his or her taxpayer identification number (TIN) to the employer. For the rules relating to backup withholding and reporting when the H-2A worker does not provide a TIN, see the Instructions for Form 1099-MISC and the Instructions for Form 945.

**VOW to Hire Heroes Act of 2011.** On November 21, 2011, the President signed into law the VOW to Hire Heroes Act of 2011. This new law provides an expanded work opportunity tax credit to businesses that hire eligible unemployed veterans and for the first time also makes part of the credit available to tax-exempt organizations. Businesses claim the credit as part of the general business credit and tax-exempt organizations claim it against their payroll tax liability. The credit is available for eligible unemployed veterans who begin work on or after November 22, 2011, and before January 1, 2013. More information about the credit against a tax-exempt organization's payroll tax liability will be available early in 2012 at [www.irs.gov/form5884c](http://www.irs.gov/form5884c).

**FUTA tax rate.** The FUTA tax rate is 6.0% for 2012.

**Withholding allowance.** The 2012 amount for one withholding allowance on an annual basis is \$3,800.

**Change of address.** Beginning in 2012, employers must use new Form 8822-B, Change of Address—Business, for any address change.

---

## Reminders

**COBRA premium assistance credit.** The credit for COBRA premium assistance payments applies to premiums paid for employees involuntarily terminated between September 1, 2008, and May 31, 2010, and to premiums paid for up to 15 months. For more information, see [COBRA premium assistance credit](#) under Introduction.

**Federal tax deposits must be made by electronic funds transfer.** You must use electronic funds transfer to make all federal tax deposits. Generally, electronic fund transfers are made using the Electronic Federal Tax Payment System (EFTPS). If you do not want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make deposits on your behalf. Also, you may arrange for your financial institution to initiate a same-day wire payment on your behalf. EFTPS is a free service provided by the Department of Treasury. Services provided by your tax professional, financial institution, payroll service, or other third party may have a fee.

For more information on making federal tax deposits, see [How To Deposit](#) in section 7. To get more information about EFTPS or to enroll in EFTPS, visit [www.eftps.gov](http://www.eftps.gov) or call 1-800-555-4477. Additional information about EFTPS is also available in Publication 966, The Secure Way to Pay Your Federal Taxes.

**Additional employment tax information.** Visit the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and select the "Employment Taxes" link for a list of employment tax topics. For employment tax information by telephone, call 1-800-829-4933 (TTY/TDD users call 1-800-829-4059); or call IRS TeleTax at 1-800-829-4477 for recorded information by topic.

**Disregarded entities and qualified subchapter S subsidiaries (QSubs).** The IRS has published final Regulations section 301.7701-2(c)(2)(iv) under which QSubs and eligible single-owner disregarded entities are treated as separate entities for employment tax purposes. For more information, see Publication 15 (Circular E), Employer's Tax Guide.

**Differential wage payments.** Qualified differential wage payments made by employers to individuals serving in the Armed Forces after 2008 are subject to income tax withholding but not social security, Medicare, or Federal Unemployment Tax Act (FUTA) taxes. For more information, see Publication 15 (Circular E).

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

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

For EFTPS, visit [www.eftps.gov](http://www.eftps.gov) or call EFTPS Customer Service at 1-800-555-4477 (business) or 1-800-316-6541 (individual).

Use the electronic options available from IRS and make filing and paying taxes easier. For more information, see Publication 966.

**Credit and debit card payments.** Employers can pay the balance due shown on Form 943 by credit or debit card. **Do not** use a credit or debit card to make federal tax deposits. For more information on paying your taxes with a credit or debit card, visit the IRS website at [www.irs.gov/e-pay](http://www.irs.gov/e-pay).

**When you hire a new employee.** Ask each new employee to complete the 2012 Form W-4 or its Spanish version, Formulario W-4(SP), Certificado de Exención de Retenciones del Empleado. Also, ask the employee to show you his or her social security card so that you can record the employee's name and social security number accurately. If the employee has lost the card or recently changed names, have the employee apply for a duplicate or corrected card. If the employee does not have a card, have the employee apply for one on Form SS-5, Application for a Social Security Card. See [section 1](#) for more information.

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

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

**Forms in Spanish.** You can provide Formulario W-4(SP) in place of Form W-4 to your Spanish-speaking employees. For more information, see *Publicación 17(SP)*, *El Impuesto Federal sobre los Ingresos (Para Personas Físicas)*.

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

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

**Information returns.** You may be required to file information returns to report certain types of payments made during the year. For example, you must file Form 1099-MISC, Miscellaneous Income, to report payments of \$600 or more to persons not treated as employees (for example, independent contractors) for services performed for your trade or business. For details about filing Forms 1099 and for information about required electronic filing, see the 2012 General Instructions for Certain Information Returns for general information and the separate, specific instructions for each information return that you file (for example, 2012 Instructions for Form 1099-MISC). Do not use Forms 1099 to report wages or other compensation that you paid to employees; report these amounts on Form W-2.

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

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

**Web-based application for an employer identification number (EIN).** You can apply for an employer identification number (EIN) online by visiting [IRS.gov](http://IRS.gov) and clicking on the *Apply for an Employer Identification Number (EIN) Online* link.

**When a crew leader furnishes workers to you.** Record the crew leader's name, address, and EIN. See [sections 2 and 10](#).

**Taxpayer Advocate Service.** The Taxpayer Advocate Service (TAS) is your voice at the IRS. Our job is to ensure that every taxpayer is treated fairly, and that you know and understand your rights. We offer free help to guide you through the often-confusing process of resolving tax problems that you haven't been able to solve on your own. Remember, the worst thing you can do is nothing at all.

TAS can help if you can't resolve your problem with the IRS and:

- Your problem is causing financial difficulties for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You have tried repeatedly to contact the IRS but no one has responded, or the IRS has not responded to you by the date promised.

If you qualify for our help, we'll do everything we can to get your problem resolved. You will be assigned to one advocate who will be with you at every turn. We have

offices in every state, the District of Columbia, and Puerto Rico. Although TAS is independent within the IRS, our advocates know how to work with the IRS to get your problems resolved. And our services are always free.

As a taxpayer, you have rights that the IRS must abide by in its dealings with you. Our tax toolkit at [www.TaxpayerAdvocate.irs.gov](http://www.TaxpayerAdvocate.irs.gov) can help you understand these rights.

If you think TAS might be able to help you, call your local advocate, whose number is in your phone book and on our website at [www.irs.gov/advocate](http://www.irs.gov/advocate). You can also call our toll-free number at 1-877-777-4778.

TAS also handles large-scale or systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it to us through our Systemic Advocacy Management System at [www.irs.gov/advocate](http://www.irs.gov/advocate).

**Ordering forms and publications.** See *Quick and Easy Access to IRS Tax Help and Tax Products* at the end of this publication. You can order your 2011 and 2012 employment tax and information return forms, instructions, and publications online at [www.irs.gov/businesses](http://www.irs.gov/businesses). Select “Online Ordering for Information Returns and Employer Returns.” You can also visit [www.irs.gov/formspubs](http://www.irs.gov/formspubs) to download other forms and publications.

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

**Tax Questions.** If you have a tax question, check the information available on IRS.gov or call 1-800-829-4933 (businesses) or 1-800-829-1040 (individuals). We cannot answer tax questions sent to the address provided later for comments and suggestions.

**Recordkeeping.** Keep all records of employment taxes for at least 4 years. These should be available for IRS review. Your records should include:

- Your employer identification number (EIN),
- Amounts and dates of all wage, annuity, and pension payments,
- Names, addresses, social security numbers, and occupations of employees and recipients,
- Any employee copies of Forms W-2 and W-2c returned to you as undeliverable,
- Dates of employment for each employee,
- Periods for which employees and recipients 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’ and recipients’ income tax withholding allowance certificates (Forms W-4, W-4(SP), W-4P, and W-4S),
- Dates and amounts of tax deposits you made and acknowledgment numbers for deposits made by EFTPS,
- Copies of returns filed and confirmation numbers, and
- Records of fringe benefits and expense reimbursements provided to your employees, including substantiation.

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.

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

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

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



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

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

You can write to us at the following address:

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

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

You can email us at [taxforms@irs.gov](mailto:taxforms@irs.gov). Enter “Publication 51” on the subject line. Although we cannot respond individually to each email, we do appreciate your feedback and will consider your comments as we revise our tax products.

**Photographs of missing children.** The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing

children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

---

## Calendar

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



*If any date shown below falls on a Saturday, Sunday, or legal holiday, the due date is the next business day. A statewide legal holiday delays a filing due date only if the IRS office where you are required to file is located in that state. However, a statewide legal holiday does not delay the due date of federal tax deposits. For any due date, you will meet the “file” or “furnish” requirement if the form is properly addressed and mailed First-Class or sent by an IRS-designated delivery service by the due date. See [Private delivery services](#) under Reminders.*

### By January 31

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

### By February 15

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

### On February 16

Any Form W-4 claiming exemption from withholding for the previous year has now expired. Begin withholding for any employee who previously claimed exemption from withholding but has not given you a new Form W-4 for the

current year. If the employee does not give you a new Form W-4, withhold tax based on the last valid Form W-4 you have for the employee that does not claim exemption from withholding or, if one does not exist, as if he or she is single with zero withholding allowances. See [section 5](#) for more information. If the employee furnishes a new Form W-4 claiming exemption from withholding after February 15, you may apply the exemption to future wages, but do not refund taxes withheld while the exempt status was not in place.

### By February 28

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

### By February 29

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

### By March 31

**File electronic Forms W-2 and 1099.** File electronic Forms W-2 with the SSA and Forms 1099 with the IRS. For more information on reporting Form W-2 information to the SSA electronically, visit the SSA’s Employer W-2 Filing Instructions & Information webpage at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer). For information on filing information returns electronically with the IRS, see Publication 1220, Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically.

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

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

### Before December 1

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

---

## Introduction

This publication is for employers of agricultural workers (farmworkers). It contains information that you may need to comply with the laws for agricultural labor (farmwork) relating to social security and Medicare taxes, FUTA tax, and withheld federal income tax (employment taxes). Agricultural employers report social security and Medicare taxes and withheld federal income tax on Form 943 and report FUTA tax on Form 940.

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

Publication 15-B, Employer's Tax Guide to Fringe Benefits, contains information about the employment tax treatment and valuation of various types of noncash compensation.

**COBRA premium assistance credit.** The Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) provides certain former employees, retirees, spouses, former spouses, and dependent children the right to temporary continuation of health coverage at group rates. COBRA generally covers multiemployer health plans and health plans maintained by private-sector employers (other than churches) with 20 or more full and part-time employees. Parallel requirements apply to these plans under the Employee Retirement Income Security Act of 1974 (ERISA). Under the Public Health Service Act, COBRA requirements apply also to health plans covering state or local government employees. Similar requirements apply under the Federal Employees Health Benefits Program and under some state laws. For the premium assistance (or subsidy) discussed below, these requirements are all referred to as COBRA requirements.

Under the American Recovery and Reinvestment Act of 2009 (ARRA), employers are allowed a credit against "payroll taxes" (referred to in this publication as "employment taxes") for providing COBRA premium assistance to assistance eligible individuals. For periods of COBRA continuation coverage beginning after February 16, 2009, a group health plan must treat an assistance eligible individual as having paid the required COBRA continuation coverage premium if the individual elects COBRA coverage and pays 35% of the amount of the premium.

An assistance eligible individual is a qualified beneficiary of an employer's group health plan who is eligible for COBRA continuation coverage during the period beginning September 1, 2008, and ending May 31, 2010, due to the involuntary termination from employment of a covered employee during the period and elects continuation COBRA coverage. The assistance for the coverage can last up to 15 months.

Administrators of the group health plans (or other entities) that provide or administer COBRA continuation coverage must provide notice to assistance eligible individuals of the COBRA premium assistance.

The 65% of the premium not paid by the assistance eligible individual is reimbursed to the employer maintaining the group health plan. The reimbursement is made through a credit against the employer's employment tax liabilities. The employer takes the credit on Form 943, line 11a, once the 35% of the premium is paid by or on behalf of the assistance eligible individual. The credit is treated as a deposit made on the first day of the return period. In the case of a multiemployer plan, the credit is claimed by the plan, rather than the employer. In the case of an insured plan subject to state law continuation coverage requirements, the credit is claimed by the insurance company, rather than the employer.

Anyone claiming the credit for COBRA premium assistance payments must maintain the following information to support their claim, including the following.

- Information on the receipt of the assistance eligible individuals' 35% share of the premium including dates and amounts.

- In the case of an insurance plan, a copy of invoice or other supporting statement from the insurance carrier and proof of timely payment of the full premium to the insurance carrier required under COBRA.
- In the case of a self-insured plan, proof of the premium amount and proof of the coverage provided to the assistance eligible individuals.
- Attestation of involuntary termination, including the date of the involuntary termination for each covered employee whose involuntary termination is the basis for eligibility for the subsidy.
- Proof of each assistance eligible individual's eligibility for COBRA coverage and the election of COBRA coverage.
- A record of the SSNs of all covered employees, the amount of the subsidy reimbursed with respect to each covered employee, and whether the subsidy was for one individual or two or more individuals.

For more information, visit [IRS.gov](http://IRS.gov) and enter the keyword *COBRA*.

## Useful Items

You may want to see:

### Publication

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

---

# 1. Taxpayer Identification Numbers

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

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

If you do not have an EIN, you may apply for one online. Visit [IRS.gov](http://IRS.gov) and click on the *Apply for an Employer Identification Number (EIN) Online* link. You may also apply for an EIN by calling 1-800-829-4933, or you can fax or mail Form SS-4, Application for Employer Identification

Number, to the IRS. Do not use a social security number (SSN) in place of an EIN.

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

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

For more information, see Publication 1635 or Publication 583.

**When you receive your EIN.** If you are a new employer that indicated a federal tax obligation when requesting an EIN, you will be pre-enrolled in the Electronic Federal Tax Payment System (EFTPS). You will receive information in your Employer Identification Number (EIN) Package about Express Enrollment and an additional mailing containing your EFTPS personal identification number (PIN) and instructions for activating your PIN. Call the toll-free number located in your "How to Activate Your Enrollment" brochure to activate your enrollment and begin making your employment tax deposits. Be sure to tell your payroll provider about your EFTPS enrollment.

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

**Applying for a social security card.** Any employee who is legally eligible to work in the United States and does not have a social security card can get one by completing Form SS-5, Application for a Social Security Card, and submitting the necessary documentation to SSA. You can get Form SS-5 at SSA offices, by calling 1-800-772-1213, or from the SSA website at [www.socialsecurity.gov/online/ss-5.html](http://www.socialsecurity.gov/online/ss-5.html). The employee must complete and sign Form SS-5; it cannot be filed by the employer. You may be asked to supply a letter to accompany Form SS-5 if the employee has exceeded his or her yearly or lifetime limit for the number of replacement cards allowed.

**Applying for a social security number.** If you file Form W-2 on paper and your employee has applied for an SSN but does not have one when you must file Form W-2, enter "Applied For" on the form. If you are filing electronically, enter all zeros (000-00-0000) in the social security number field. When the employee receives the SSN, file Copy A of Form W-2c, Corrected Wage and Tax Statement, with the

SSA to show the employee's SSN. Furnish Copies B, C, and 2 of Form W-2c to the employee. Up to five Forms W-2c per Form W-3c, Transmittal of Corrected Wage and Tax Statements, may be filed per session over the Internet, with no limit on the number of sessions. For more information, visit SSA's Employer W-2 Filing Instructions & Information webpage at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer). Advise your employee to correct the SSN on his or her original Form W-2.

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

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

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



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

**Verification of social security numbers.** The SSA provides several ways for employers and authorized reporting agents to verify employee social security numbers (SSNs). These services may be used for wage reporting purposes only. Some verification methods require registration. For more information, call 1-800-772-6270.

- **Internet.** Use the Social Security Number Verification Service (SSNVS) to instantly verify up to 10 employee names and SSNs at a time, or submit an electronic file of up to 250,000 names and SSNs for an overnight response. Go to [www.socialsecurity.gov/employer/ssnv.htm](http://www.socialsecurity.gov/employer/ssnv.htm).
- **Telephone.** Use the Telephone Number Employer Verification (TNEV) service to verify up to 10 employee names and SSNs using SSA's automated telephone response system. TNEV is available 24 hours a day, 7 days a week, by calling the SSA

National 800 Number (1-800-772-1213) or Employer Reporting Service Center (1-800-772-6270).

- **Paper.** Verify up to 300 names and SSNs by submitting a paper request. For information, see Appendix A in the Social Security Number Verification Service (SSNVS) Handbook at [www.socialsecurity.gov/employer/ssnvshandbk/appendix.htm](http://www.socialsecurity.gov/employer/ssnvshandbk/appendix.htm).

**Registering for SSNVS and TNEV.** You must register online and receive authorization from your employer to use SSNVS or TNEV. You cannot register through TNEV. To register, visit SSA's website at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer) and click on the *Business Services Online* link. Follow the registration instructions to obtain a user identification (ID) and password. You will need to provide the following information about yourself and your company.

- Name.
- Social security number.
- Date of birth.
- Type of employer.
- Employer identification number (EIN).
- Company name, address, and telephone number.
- Email address.

When you have completed the online registration process, SSA will mail a one-time activation code to your employer. You must enter the activation code online to use SSNVS or TNEV.

---

## 2. Who Are Employees?

Generally, employees are defined either under common law or under statutes for certain situations. See Publication 15-A for details on statutory employees and nonemployees.

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

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

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

- Raise or harvest agricultural or horticultural products on your farm (including the raising and feeding of livestock);

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

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

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

The table in section 12, [How Do Employment Taxes Apply to Farmwork](#), distinguishes between farm and non-farm activities, and also addresses rules that apply in special situations.

## Crew Leaders

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

## Husband-Wife Business

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

**Exception—Qualified joint venture.** For tax years beginning after December 31, 2006, the Small Business and Work Opportunity Tax Act of 2007 (Public Law 110-28) provides that a "qualified joint venture," whose only members are a husband and a wife filing a joint income tax return, can elect not to be treated as a partnership for federal tax purposes. A qualified joint venture conducts a trade or business where:

- The only members of the joint venture are a husband and wife who file a joint income tax return,



- Both spouses materially participate (see *Material participation* in the Instructions for Schedule C (Form 1040), line G) in the trade or business (mere joint ownership of property is not enough),
- Both spouses elect to not be treated as a partnership, and
- The business is co-owned by both spouses and is not held in the name of a state law entity such as a partnership or limited liability company (LLC).

To make the election, all items of income, gain, loss, deduction, and credit must be divided between the spouses, in accordance with each spouse's interest in the venture, and reported on separate Schedules C or F as sole proprietors. Each spouse must also file a separate Schedule SE to pay self-employment taxes, as applicable.

Spouses using the qualified joint venture rules are treated as sole proprietors for federal tax purposes and generally do not need an EIN. If employment taxes are owed by the qualified joint venture, either spouse may report and pay the employment taxes due on the wages paid to the employees using the EIN of that spouse's sole proprietorship. Generally, filing as a qualified joint venture will not increase the spouses' total tax owed on the joint income tax return. However, it gives each spouse credit for social security earnings on which retirement benefits are based and for Medicare coverage without filing a partnership return.

**Note.** If your spouse is your employee, not your partner, you must pay social security and Medicare taxes for him or her. For more information on qualified joint ventures, visit [IRS.gov](http://IRS.gov) and enter the keywords *Qualified Joint Venture* in the search box. Then select "Election for Husband and Wife Unincorporated Businesses."

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

### 3. Wages and Other Compensation

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

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

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

**Other compensation.** Publications 15-A and 15-B discuss other forms of compensation that may be taxable.

**Family members.** Generally, the wages that you pay to family members who are your employees are subject to social security and Medicare taxes, federal income tax withholding, and FUTA tax. However, certain exemptions may apply for your child, spouse, or parent. See the table, [How Do Employment Taxes Apply to Farmwork](#), in section 12.

**Household employees.** The wages of an employee who performs household services, such as a maid, babysitter, gardener, or cook, in your home are not subject to social security and Medicare taxes if you pay that employee cash wages of less than \$1,800 in 2012.

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

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

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



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

**Share farmers.** You do not have to withhold or pay social security and Medicare taxes on amounts paid to share farmers under share-farming arrangements.

**Compensation paid to H-2A visa holders.** Compensation of \$600 or more paid to foreign agricultural workers who entered the country on H-2A visas should be reported in box 1 of Form W-2 but should not be reported as social security wages (box 3) or Medicare wages (box 5) on Form W-2 because compensation paid to H-2A workers for agricultural labor performed in connection with this visa is not subject to social security and Medicare taxes. An employer is not required to withhold federal income tax from compensation it pays an H-2A worker for agricultural labor performed in connection with this visa unless the worker asks for withholding and the employer agrees. In that case, the worker must give the employer a completed Form W-4. Federal income tax withheld should be reported in box 2 of Form W-2. These reporting rules apply when the H-2A

worker provides his or her taxpayer identification number (TIN) to the employer.

For rules relating to backup withholding and reporting when the H-2A worker does not provide a TIN, see the Instructions for Form 1099-MISC and the Instructions for Form 945.

---

## 4. Social Security and Medicare Taxes

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

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

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

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

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

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

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

### Social Security and Medicare Tax Withholding

The employee tax rate for social security is 4.2% on wages paid and tips received before March 1, 2012. The employee tax rate for social security increases to 6.2% on

wages paid and tips received after February 29, 2012. The employer tax rate for social security remains unchanged at 6.2%. The social security wage base limit is \$110,100. The 2012 employee tax rate for Medicare is 1.45% (amount withheld) each for the employee and employer (2.9% total). There is no wage base limit for Medicare tax; all covered wages are subject to Medicare tax.

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



*At the time this publication was prepared for release, the rate for the employee's share of social security tax was 4.2% and scheduled to increase to 6.2% for wages paid after February 29, 2012. However, Congress was discussing an extension of the 4.2% employee tax rate for social security beyond February 29, 2012. Check for updates at [www.irs.gov/pub51](http://www.irs.gov/pub51).*

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

**Withholding social security and Medicare taxes on nonresident alien employees.** In general, if you pay wages to nonresident alien employees, you must withhold social security and Medicare taxes as you would for a U.S. citizen or resident alien. However, see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, for exceptions to this general rule. Also see [Compensation paid to H-2A visa holders](#), in section 3.

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

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

---

## 5. Federal Income Tax Withholding

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

**Form W-4.** To know how much federal income tax to withhold from employees' wages, you should have a Form W-4 on file for each employee. Encourage your employees to file an updated Form W-4 for 2012, especially if they owed taxes or received a large refund when filing their 2011 tax return. Advise your employees to visit the IRS website at [www.irs.gov/individuals](http://www.irs.gov/individuals) and select the "IRS Withholding Calculator" link for help in determining how many withholding allowances to claim on their Form W-4.

Ask each new employee to give you a signed Form W-4 when starting work. Make the form effective with the first wage payment. If a new employee does not give you a completed Form W-4, withhold tax as if he or she is single, with no withholding allowances.

**Forms in Spanish.** You can provide Formulario W-4(SP) in place of Form W-4 to your Spanish-speaking employees. For more information, see Publicación 17(SP).

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



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

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

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

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

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

**Exemption from federal income tax withholding.** Generally, an employee may claim exemption from federal income tax withholding because he or she had no federal income tax liability last year and expects none this year.

See the Form W-4 instructions for more information. However, the wages are still subject to social security and Medicare taxes.

A Form W-4 claiming exemption from withholding is effective when it is filed with the employer and only for that calendar year. To continue to be exempt from withholding in the next calendar year, an employee must give you a new Form W-4 by February 15. If the employee does not give you a new Form W-4 by February 15, withhold tax based on the last valid Form W-4 you have for the employee that did not claim an exemption from withholding or, if one does not exist, withhold as if he or she is single with zero withholding allowances. If the employee furnishes a new Form W-4 claiming an exemption from withholding after February 15, you may apply the exemption to future wages, but do not refund taxes withheld while the exempt status was not in place.

**Withholding income taxes on the wages of nonresident alien employees.** In general, you must withhold federal income taxes on the wages of nonresident alien employees. However, see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, for exceptions to this general rule.

**Withholding adjustment for nonresident alien employees.** A special procedure applies for figuring the amount of income tax to withhold from wages of nonresident alien employees performing services within the United States for wages paid in 2012. This procedure requires a special chart to be used with the withholding tables to determine the amount to withhold from the wages of the nonresident alien employee. See *Withholding adjustment for nonresident aliens* in section 9 of Publication 15 (Circular E).

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

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

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



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

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

**IRS review of requested Forms W-4.** When requested by the IRS, you must make original Forms W-4 available for inspection by an IRS employee. You may also be directed to send certain Forms W-4 to the IRS. You may receive a notice from the IRS requiring you to submit a copy of Form W-4 for one or more of your named employees. Send the requested copy or copies of Form W-4 to the IRS at the address provided and in the manner directed by the notice. The IRS may also require you to submit copies of Form W-4 to the IRS as directed by a revenue procedure or notice published in the Internal Revenue Bulletin. When we refer to Form W-4, the same rules apply to Formulario W-4(SP), its Spanish translation.

After submitting a copy of the requested Form W-4 to the IRS, continue to withhold federal income tax based on that Form W-4 if it is valid (see [Invalid Forms W-4](#), later in this section). However, if the IRS later notifies you in writing that the employee is not entitled to claim a complete exemption from withholding or more than the maximum number of withholding allowances specified by the IRS in the written notice. The notice will also specify the applicable marital status for purposes of calculating the required amount of withholding. You are to withhold federal income tax based on the effective date shown on the notice using the maximum number of withholding allowances and marital status specified in the notice (commonly referred to as a “lock-in letter”).

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

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

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

- You are paying wages for the employee’s prior services and the wages are subject to income tax withholding on or after the date specified in the notice.
- You reasonably expect the employee to resume services within 12 months of the date of the notice.

- The employee is on a bona fide leave of absence that does not exceed 12 months or the employee has a right to reemployment after the leave of absence.

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

**Modification notice.** After issuing the notice specifying the maximum number of withholding allowances and marital status permitted, the IRS may issue a subsequent notice (modification notice) that modifies the original notice. The modification notice may change the marital status and/or the number of withholding allowances permitted. You must withhold federal income tax based on the effective date specified in the modification notice.

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

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

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

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

You cannot accept a substitute Form W-4 developed by an employee, and the employee submitting such form will be treated as failing to furnish a Form W-4. However,

continue to use any valid Forms W-4 developed by your employees that you accepted before October 11, 2007.

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

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

For additional information about these rules, see Treasury Decision 9337, 2007-35 I.R.B. 455, available at [www.irs.gov/irb/2007-35\\_IRB/ar10.html](http://www.irs.gov/irb/2007-35_IRB/ar10.html).

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

## How To Figure Federal Income Tax Withholding

There are several ways to figure federal income tax withholding.

- Wage bracket tables. See [section 13](#) for directions on how to use the tables.
- Percentage method. See [section 13](#) for directions on how to use the percentage method.
- Alternative formula tables for percentage method withholding. See Publication 15-A.
- Wage bracket percentage method withholding tables. See Publication 15-A.
- Other alternative methods. See Publication 15-A.

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

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

**Supplemental wages.** Supplemental wages are wage payments to an employee that are not regular wages. They include, but are not limited to, bonuses, commissions,

overtime pay, accumulated sick leave, severance pay, awards, prizes, back pay and retroactive pay increases for current employees, and payments for nondeductible moving expenses. Other payments subject to the supplemental wage rules include taxable fringe benefits and expense allowances paid under a nonaccountable plan.

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

If you pay supplemental wages separately (or combine them in a single payment and specify the amount of each), the federal income tax withholding method depends partly on whether you withhold federal income tax from your employee’s regular wages.

1. If you withheld federal income tax from an employee’s regular wages in the current or immediately preceding calendar year, you can use one of the following methods for the supplemental wages.
  - a. Withhold a flat 25% (no other percentage allowed).
  - b. If the supplemental wages are paid concurrently with regular wages, add the supplemental wages to the concurrently paid regular wages. If there are no concurrently paid regular wages, add the supplemental wages to alternatively, either the regular wages paid or to be paid for the current payroll period or the regular wages paid for the preceding payroll period. Figure the income tax withholding as if the total of the regular wages and supplemental wages is a single payment. Subtract the tax withheld from the regular wages. Withhold the remaining tax from the supplemental wages. If there were other payments of supplemental wages paid during the payroll period made before the current payment of supplemental wages, aggregate all the payments of supplemental wages paid during the payroll period with the regular wages paid during the payroll period, calculate the tax on the total, subtract the tax already withheld from the regular wages and previous supplemental wage payments, and withhold the remaining tax from the current payment of supplemental wages.
2. If you did not withhold federal income tax from the employee’s regular wages in the current or immediately preceding calendar year, use method 1-b above. This would occur, for example, when the value of the employee’s withholding allowances claimed on Form W-4 is more than the wages.



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

*Publication 15 (Circular E) for details.*

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

---

## 6. Required Notice to Employees About Earned Income Credit (EIC)

You must notify employees who have no federal income tax withheld that they may be able to claim a tax refund because of the EIC. Although you do not have to notify employees who claim exemption from withholding on Form W-4 about the EIC, you are encouraged to notify any employees whose wages for 2011 were less than \$43,998 (\$49,078 if married filing jointly) that they may be eligible to claim the credit for 2011. This is because eligible employees may get a refund of the amount of EIC that is more than the tax that they owe.

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

If a substitute Form W-2 is given to the employee on time but does not have the required statement, you must notify the employee within 1 week of the date that the substitute Form W-2 is given. If Form W-2 is required but is not given on time, you must give the employee Notice 797 or your written statement by the date that Form W-2 is required to be given. If Form W-2 is not required, you must notify the employee by February 7, 2012.

---

## 7. Depositing Taxes

Generally, you must deposit both the employer and employee shares of social security and Medicare taxes and federal income tax withheld. You must use electronic funds transfer to make all federal tax deposits. See [How To Deposit](#), later in this section.



*The credit against employment taxes for COBRA premium assistance payments you take on the 2011 Form 943 is treated as a deposit of taxes on the first day of your return period. For more information, see [COBRA premium assistance credit](#) under Introduction.*

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

- You report less than a \$2,500 tax liability for the year (Form 943, line 9; Form 945, line 3) and you pay in full with a return that is filed on time. However, if you are unsure that you will report less than \$2,500, deposit under the rules explained in this section so that you will not be subject to failure-to-deposit penalties.
- You are a monthly schedule depositor and make a payment in accordance with the [Accuracy of Deposits Rule](#) discussed later in this section. This payment may be \$2,500 or more.



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

### When To Deposit



*If you employ both farm and nonfarm workers, do not combine the taxes reportable on Forms 941 or 944 with Form 943 to decide whether to make a deposit. See [Employers of Both Farm and Nonfarm Workers](#), later in this section.*

The rules for determining when to deposit Form 943 taxes are discussed below. See [section 10](#) for the separate rules that apply to FUTA tax. Under these rules, you are classified as either a monthly schedule depositor or a semiweekly schedule depositor.

The terms “monthly schedule depositor” and “semi-weekly schedule depositor” do not refer to how often your business pays its employees or how often you are required to make deposits. The terms identify which set of rules you must follow when you incur a tax liability (for example, when you have a payday).

The deposit schedule that you must use for a calendar year is determined from the tax liability reported on your Form 943, line 9 (line 11 on the 2010 Form 943), for the lookback period, discussed next.

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

**Lookback period.** The lookback period is the second calendar year preceding the current calendar year. For example, the lookback period for 2012 is 2010.

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

2010 — \$48,000  
2011 — \$60,000

Rose Co. is a monthly schedule depositor for 2012 because its taxes for the lookback period (\$48,000 for calendar year 2010) were not more than \$50,000. However, for 2013, Rose Co. is a semiweekly schedule depositor because the total taxes before adjustment for its lookback period (\$60,000 for calendar year 2011) exceeded \$50,000.

**Adjustments to lookback period taxes.** To determine your taxes for the lookback period, use only the tax that you reported on the original return (Form 943, line 9). Do not include adjustments shown on Form 943-X, Adjusted Employer's Annual Federal Tax Return for Agricultural Employees or Claim for Refund.

**Example of adjustments.** An employer originally reported total tax of \$45,000 for the lookback period in 2010. The employer discovered during March 2012 that the tax reported for the lookback period was understated by \$10,000 and corrected this error by filing Form 943-X. The total tax reported in the lookback period is still \$45,000. The \$10,000 adjustment is also not treated as part of the 2012 taxes.

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

## Monthly Deposit Schedule

If the tax liability reported on Form 943, line 9 (line 11 on the 2010 Form 943), for the lookback period is \$50,000 or less, you are a monthly schedule depositor for the current year. You must deposit Form 943 taxes on payments made during a calendar— month by the 15th day of the following month.

**Monthly schedule example.** Red Co. is a seasonal employer and a monthly schedule depositor. It pays wages each Friday. It paid wages during September 2012, but did not pay any wages during October. Red Co. must deposit the combined tax liabilities for the September paydays by October 15. Red Co. does not have a deposit requirement for October (that is, due by November 15, 2012) because no wages were paid in October; therefore, it did not have a tax liability for October.

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

## Semiweekly Deposit Schedule

You are a semiweekly schedule depositor for a calendar year if the tax liability on Form 943, line 9 (line 11 on the 2010 Form 943), during your lookback period was more than \$50,000. Under the semiweekly deposit schedule, deposit Form 943 taxes for payments made on Wednesday, Thursday, and/or Friday by the following Wednesday. Deposit amounts accumulated for payments made on Saturday, Sunday, Monday, and/or Tuesday by the following Friday.

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



*Semiweekly schedule depositors must complete Form 943-A, Agricultural Employer's Record of Federal Tax Liability, and submit it with Form 943.*

## Semiweekly Deposit Schedule

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

**Semiweekly schedule example.** Green, Inc., is a semi-weekly schedule depositor and pays wages once each month on the last Friday of the month. Green, Inc., will deposit only once a month, but the deposit will be made under the semiweekly deposit schedule as follows. Green, Inc.'s tax liability for the April 27, 2012 (Friday), wage payment must be deposited by May 2, 2012 (Wednesday).

**Semiweekly deposit period spanning two quarters.** If you have more than one pay date during a semiweekly period and the pay dates fall in different calendar quarters, you will need to make separate deposits for the separate liabilities. For example, if you have a pay date on Sunday, September 30, 2012 (third quarter), and another pay date on Monday, October 1, 2012 (fourth quarter), two separate deposits will be required even though the pay dates fall within the same semiweekly period. Both deposits will be due Friday, October 5, 2012 (3 business days from the end of the semiweekly deposit period).

## Deposits on Business Days Only

If a deposit is required to be made on a day that is not a business day, the deposit is considered on time if it is made by the next business day. A business day is any day other than a Saturday, Sunday, or legal holiday. For example, if a deposit is required to be made on Friday and Friday is a legal holiday, the deposit is considered timely if it is made by the following Monday (if Monday is a business day).

**Semiweekly schedule depositors** will always have 3 business days to make a deposit. That is, if any of the 3 weekdays after the end of a semiweekly period is a legal holiday, you will have an additional day for each day that is a legal holiday to make the deposit. For example, if a semiweekly schedule depositor accumulated taxes on Friday and the following Monday is a legal holiday, the deposit normally due on Wednesday may be made on Thursday (this allows 3 business days to make the deposit).

**Legal holiday.** The term “legal holiday” means any legal holiday in the District of Columbia. Legal holidays for 2012 are listed below.

- January 2— New Year's Day (observed)
- January 16— Birthday of Martin Luther King, Jr.
- February 20— Washington's Birthday

- April 16— District of Columbia Emancipation Day
- May 28— Memorial Day
- July 4— Independence Day
- September 3— Labor Day
- October 8— Columbus Day
- November 12— Veterans' Day (observed)
- November 22— Thanksgiving Day
- December 25— Christmas Day

## \$100,000 Next-Day Deposit Rule

If you accumulate \$100,000 or more of Form 943 taxes (that is, taxes reported on Form 943, line 9) on any day during a deposit period, you must deposit the tax by the close of the next business day, whether you are a monthly or a semiweekly schedule depositor.

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

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



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

**Example of the \$100,000 next-day deposit rule.** Elm, Inc., started its business on May 1, 2012. Because Elm, Inc., is a new employer, the taxes for its lookback period are considered to be zero; therefore, Elm, Inc., is a monthly schedule depositor. On May 4, Elm, Inc., paid wages for the first time and accumulated taxes of \$50,000. On May 11 (Friday), Elm, Inc., paid wages and accumulated taxes of \$60,000, for a total of \$110,000. Because Elm, Inc., accumulated \$110,000 on May 11, it must deposit \$110,000 by May 14 (Monday), the next business day.

## Accuracy of Deposits Rule

You are required to deposit 100% of your tax liability on or before the deposit due date. However, penalties will not be

applied for depositing less than 100% if both of the following conditions are met.

1. Any deposit shortfall does not exceed the greater of \$100 or 2% of the amount of taxes otherwise required to be deposited.
2. The deposit shortfall is paid or deposited by the shortfall makeup date as described below.

## Makeup Date for Deposit Shortfall:

- **Monthly Schedule Depositor**—Deposit the shortfall or pay it with your return by the due date of your Form 943. You may pay the shortfall with your Form 943 even if the amount is \$2,500 or more.
- **Semiweekly Schedule Depositor**—Deposit by the earlier of (a) the first Wednesday or Friday (whichever comes first) that falls on or after the 15th of the month following the month in which the shortfall occurred, or (b) the due date for Form 943. For example, if a semiweekly schedule depositor has a deposit shortfall during February 2012, the shortfall makeup date is March 16, 2012 (Friday).

## How To Deposit

You must deposit employment taxes by electronic funds transfer. See [Payment with return](#), earlier in this section, for exceptions explaining when taxes may be paid with the tax return instead of being deposited.

**Electronic deposit requirement.** You must use electronic funds transfer to make all federal tax deposits (such as deposits of employment tax, excise tax, and corporate income tax). Generally, electronic funds transfers are made using the Electronic Federal Tax Payment System (EFTPS). If you do not want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make deposits on your behalf. If you fail to make a timely deposit, you may be subject to a 10% failure-to-deposit penalty. To get more information or to enroll in EFTPS, call 1-800-555-4477 (business) or 1-800-316-6541 (individual). You can also visit the EFTPS website at [www.eftps.gov](http://www.eftps.gov). Additional information about EFTPS is also available in Publication 966, The Secure Way to Pay Your Federal Taxes.

New employers that have a federal tax obligation will be pre-enrolled in EFTPS. Call the toll-free number located in your Employer Identification Number (EIN) Package to activate your enrollment and begin making your tax deposit payments. See [When you receive your EIN](#) in section 1 for more information.

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

**Depositing on time.** For deposits made by EFTPS to be on time, you must initiate the deposit by 8 p.m. Eastern time the day before the date a deposit is due. If you use a third party to make a deposit on your behalf, they may have different cutoff times.



**Same-day payment option.** If you fail to initiate a deposit transaction on EFTPS by 8 p.m. Eastern time the day before the date a deposit is due, you can still make your deposit on time by using the Federal Tax Application (FTA). If you ever need the same-day payment method, you will need to make arrangements with your financial institution ahead of time. Please check with your financial institution regarding availability, deadlines, and costs. Your financial institution may charge you a fee for payments made this way. To learn more about the information you will need to provide to your financial institution to make a same-day wire payment, visit [www.eftps.gov](http://www.eftps.gov) to download the *Same-Day Payment Worksheet*.

## Deposit Penalties

Penalties may apply if you do not make required deposits on time or if you make deposits for less than the required amount. The penalties do not apply if any failure to make a proper and timely deposit was due to reasonable cause and not to willful neglect. IRS may also waive deposit penalties if you inadvertently fail to deposit in the first quarter that a deposit is due, or the first quarter during which your frequency of deposits changed, if you timely filed your employment tax return.

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

Penalty	Charged for...
2%	Deposits made 1 to 5 days late.
5%	Deposits made 6 to 15 days late.
10%	Deposits made 16 or more days late. Also applies to amounts paid within 10 days of the date of the first notice the IRS sent asking for the tax due.
10%	Deposits paid directly to the IRS or paid with your tax return. See <a href="#">Payment with return</a> , earlier in this section, for exceptions.
15%	Amounts still unpaid more than 10 days after the date of the first notice that the IRS sent asking for the tax due or the day on which you received notice and demand for immediate payment, whichever is earlier.

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

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

**Example.** Cedar, Inc., is required to make a deposit of \$1,000 on June 15 and \$1,500 on July 15. It does not make

the deposit on June 15. On July 15, Cedar, Inc., deposits \$2,000. Under the deposits rule, which applies deposits to the most recent tax liability, \$1,500 of the deposit is applied to the July 15 deposit and the remaining \$500 is applied to the June deposit. Accordingly, \$500 of the June 15 liability remains undeposited. The penalty on this underdeposit will apply as explained above.

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

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

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

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

**“Averaged” failure-to-deposit penalty.** IRS may assess an “averaged” failure-to-deposit penalty of 2% to 10% if you are a monthly schedule depositor and did not properly complete Form 943, line 15, when your tax liability shown on Form 943, line 9, was \$2,500 or more. IRS may also assess this penalty of 2% to 10% if you are a semiweekly schedule depositor and your tax liability shown on Form 943, line 9, was \$2,500 or more and you did any of the following.

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

IRS figures the penalty by allocating your tax liability on Form 943, line 9, equally throughout the tax period. Your deposits and payments may not be counted as timely because IRS does not know the actual dates of your tax liabilities.

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

- If you are a monthly schedule depositor, report your tax liabilities (not your deposits) in the monthly entry spaces on Form 943, line 15.
- If you are a semiweekly schedule depositor, report your tax liabilities (not your deposits) on Form 943-A in the lines that represent the dates you paid your employees.

- Verify that your total liability shown on Form 943, line 15, or Form 943-A, line M, equals your tax liability shown on Form 943, line 9.
- Do not show negative amounts on Form 943, line 15, or Form 943-A. If a prior period adjustment results in a decrease in your tax liability, reduce your liability for the day you discovered the error by the tax decrease resulting from the error, but not below zero. Apply any remaining decrease to subsequent liabilities.
- For prior period errors discovered after December 31, 2008, **do not** adjust your tax liabilities reported on Form 943, line 15, or on Form 943-A.

## Employers of Both Farm and Nonfarm Workers

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

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

---

## 8. Form 943

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

**Household employees.** If you file Form 943 and pay wages to household workers, you may include the wages and taxes of these workers on Form 943. If you choose not to report these wages and taxes on Form 943, report the wages of these workers separately on Schedule H (Form 1040), Household Employment Taxes. You must have an EIN to file Schedule H (Form 1040). See [section 1](#) for details. If you report the wages on Form 943, include the taxes when you figure deposit requirements or make deposits. If you include household employee wages and taxes on Schedule H (Form 1040), do not include the household employee taxes when you figure deposit requirements or make Form 943 deposits. See Publication 926 for more information about household workers.

If household employee wages and taxes are included on Form 943, you must also include FUTA tax for the employees on Form 940. See [section 10](#) for more information.

**Penalties.** For each month or part of a month that a return is not filed when required (disregarding any extensions of the filing deadline), there is a failure-to-file penalty of 5% of the unpaid tax due with that return. The maximum penalty is 25% of the tax due. Also, for each month or part of a month that the tax is paid late (disregarding any extensions of the payment deadline), there is a failure-to-pay penalty of 0.5% per month of the amount of tax. For individual filers only, the failure-to-pay penalty is reduced from 0.5% per month to 0.25% per month if an installment agreement is in effect. You must have filed your return on or before the due date of the return to qualify for the reduced penalty. The maximum amount of the failure-to-pay penalty is also 25% of the tax due. If both penalties apply in any month, the failure-to-file penalty is reduced by the amount of the failure-to-pay penalty. The penalties will not be charged if you have reasonable cause for failing to file or pay. If you receive a penalty notice, you can provide an explanation of why you believe reasonable cause exists.

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

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

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

---

## 9. Reporting Adjustments on Form 943

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

### Current Year Adjustments

In certain cases, amounts reported as social security and Medicare taxes on Form 943, lines 3 and 5, must be adjusted to arrive at your correct tax liability. The most common situation involves differences in cents totals due to rounding. Other situations when current year adjustments may be necessary include third-party sick pay, group-term life insurance for former employees, and the uncollected employee share of social security and Medicare taxes on tips. Current year adjustments are reported on Form 943, line 8. See Publication 15 (Circular E) for more information on these adjustments.

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

### Prior Year Adjustments

If you discover an error on a previously filed Form 943 make the correction using Form 943-X. File a separate

Form 943-X for each prior year you are correcting. File Form 943-X separately. **Do not** attach Form 943-X to your current period Form 943. You must explain your error on Form 943-X, indicate when the error was discovered, and provide the applicable certifications.

When you discover that you underreported tax on a previously filed return, you must file Form 943-X no later than the due date of the return for the period during which you discovered the error. Pay the amount you owe when you file. For example, you discover on June 15, 2012, that you underreported \$10,000 of social security and Medicare wages on your 2011 Form 943. You owe \$1,330 on the 2011 Form 943. To qualify for an interest-free adjustment, you must file Form 943-X by January 31, 2013, and pay \$1,330 when you file. For more information, see the Instructions for Form 943-X or visit IRS.gov and enter the keywords *Correcting Employment Taxes*.



See Revenue Ruling 2009-39, 2009-52 I.R.B. 951, for examples of how the interest-free adjustment and claim for refund rules apply in 10 different situations. You can find Rev. Rul. 2009-39, at [www.irs.gov/irb/2009-52\\_IRB/ar14.html](http://www.irs.gov/irb/2009-52_IRB/ar14.html).

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

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

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

You may also need to correct Forms W-2 for the prior year (if they do not show the actual withholding) by filing Form W-2c and Form W-3c. Forms W-2c may be created and submitted to SSA over the Internet. For more information, visit SSA's Employer W-2 Filing Instructions & Information webpage at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer).

**Social security and Medicare tax adjustments.** Correct prior year social security and Medicare tax errors by making an adjustment on Form 943-X.

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

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

**Collecting underwithheld taxes from employees.** If you withheld no federal income, social security, or Medicare taxes or less than the correct amount from an employee's wages, you can make it up from future pay to that

employee. But you are the one who owes the underpayment. Reimbursement is a matter for settlement between you and the employee. Underwithheld federal income tax must be recovered from the employee on or before the last day of the calendar year.

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

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

For additional information about the procedure for adjusting employment taxes, see the Instructions for Form 943-X or visit IRS.gov and enter the keywords *Correcting Employment Taxes*. Also see Treasury Decision 9405, 2008-32 I.R.B. 293, available at [www.irs.gov/irb/2008-32\\_IRB/ar13.html](http://www.irs.gov/irb/2008-32_IRB/ar13.html).

**Note.** Continue to make current period adjustments for fractions of cents, sick pay, tips, and group-term life insurance on your Form 943.

---

## 10. Federal Unemployment (FUTA) Tax

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

For 2012, you must file Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, if you:

- Paid cash wages of \$20,000 or more to farmworkers in any calendar quarter in 2011 or 2012, or
- Employed 10 or more farmworkers during at least some part of a day (whether or not at the same time) during any 20 or more different weeks in 2011 or 20 or more different weeks in 2012.

To determine whether you meet either test above, you must count wages paid to aliens admitted on a temporary basis to the United States to perform farmwork, also known

as “H-2A” visa workers. However, wages paid to “H-2A” visa workers are not subject to the FUTA tax.

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

You must deposit FUTA tax by electronic funds transfer. The deposit rules for FUTA tax are different from those for income, social security, and Medicare taxes. See [Deposit rules for FUTA tax](#), later in this section.

**FUTA tax rate.** The FUTA tax rate is 6.0% for 2012. The tax applies to the first \$7,000 you pay to each employee as wages during the year. The \$7,000 is the federal wage base. Your state wage base may be different. Generally, you can take a credit against your FUTA tax for amounts you paid into state unemployment funds. The credit may be as much as 5.4% of FUTA taxable wages. If you are entitled to the maximum 5.4% credit, the FUTA tax rate after credit is 0.6%. You are entitled to the maximum credit if you paid your state unemployment taxes in full, on time, and on all the same wages as are subject to FUTA tax, and as long as the state is not determined to be a credit reduction state. See the Instructions for Form 940 to determine the credit.

In some states, the wages subject to state unemployment tax are the same as the wages subject to FUTA tax. However, certain states exempt some types of wages from state unemployment tax, even though they are subject to FUTA tax (for example, wages paid to corporate officers, certain payments of sick pay by unions, and certain fringe benefits). In such a case, you may be required to deposit more than 0.6% FUTA tax on those wages. See the Instructions for Form 940 for further guidance.

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

**Deposit rules for FUTA tax.** Generally, deposit FUTA tax quarterly. To figure your FUTA tax, multiply .006 times the amount of wages paid to each employee during the quarter. This amount may need to be adjusted, however, depending on your entitlement to the credit for state unemployment contributions. See the Instructions for Form 940. When an employee’s wages reach \$7,000, do not figure any additional FUTA tax for that employee. If the FUTA tax for the quarter (plus any undeposited FUTA tax from prior quarters) is more than \$500, deposit the FUTA tax by electronic funds transfer as explained in [section 7](#), by the last day of the month following the end of the quarter. If the amount is \$500 or less, you do not have to deposit it, but you must add it to the amount of tax for the next quarter to determine whether a deposit is required for that quarter.

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

pay the tax with a major credit card, debit card, or pay the tax with a check or money order with your Form 940 by January 31.

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

You may download a copy of Form 940 and Instructions for Form 940 from IRS.gov. You may also request a copy by calling 1-800-829-4933 in time to receive it and file when due.

---

## 11. Reconciling Wage Reporting Forms

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

To help reduce discrepancies:

1. Report bonuses as wages and as social security and Medicare wages on Forms W-2 and 943;
2. Report social security and Medicare wages and taxes separately on Forms W-2, W-3, and 943;
3. Report social security taxes on Form W-2 in the box for social security tax withheld (box 4), not as social security wages;
4. Report Medicare taxes on Form W-2 in the box for Medicare tax withheld (box 6), not as Medicare wages;
5. Make sure that social security wages for each employee do not exceed the annual social security wage base; and
6. Do not report noncash wages that are not subject to social security or Medicare taxes as social security or Medicare wages.

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

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

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

## 12. How Do Employment Taxes Apply to Farmwork?

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

## 13. Federal Income Tax Withholding Methods

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

### Wage Bracket Method

Under the wage bracket method, find the proper table (on pages 25–44) for your payroll period and the employees marital status as shown on his or her Form W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of wages, find the amount of federal income tax to withhold. If your employee is claiming more than 10 withholding allowances, see below.

If you cannot use the wage bracket tables because wages exceed the amount shown in the last bracket of the table, use the percentage method of withholding described later in this section. Be sure to reduce wages by the amount of total withholding allowances (shown in the table below) before using the percentage method tables on pages 23 and 24.

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

1. Multiply the number of withholding allowances that is over 10 by the allowance value for the payroll period. The allowance values are in the *Percentage Method—2012 Amount for One Withholding Allowance* table shown later.
2. Subtract the result from the employees wages.
3. On this amount, find and withhold the tax in the column for 10 allowances.

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

### Percentage Method

If you do not want to use the wage bracket tables on pages 25–44 to figure how much federal income tax to withhold, you can use the percentage method based on the table on this page and the appropriate rate table. This method works for any number of withholding allowances the employee claims and any amount of wages.

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

1. Multiply one withholding allowance (see table below) by the number of allowances the employee claims.
2. Subtract that amount from the employees wages.
3. Determine the amount to withhold from the appropriate table on pages 23–24.

### Percentage Method—2012 Amount for One Withholding Allowance

Payroll Period	One Withholding Allowance
Weekly . . . . .	\$ 73.08
Biweekly . . . . .	146.15
Semimonthly . . . . .	158.33
Monthly . . . . .	316.67
Quarterly . . . . .	950.00
Semiannually . . . . .	1,900.00
Annually . . . . .	3,800.00
Daily or Miscellaneous (each day of the payroll period) . . . . .	14.62

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

1. Total wage payment . . . . .		\$600.00
2. One allowance . . . . .	\$73.08	
3. Allowances claimed on Form W-4 . . . . .	<u>2</u>	
4. Multiply line 2 by line 3 . . . . .		<u>\$146.16</u>
5. Amount subject to withholding (subtract line 4 from line 1) . . . . .		\$453.84
6. Tax to be withheld on \$453.84 from Table 1—single person, page 23 . . . . .		<u>\$ 53.53</u>

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

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

**Example.** A married person claims four withholding allowances. She is paid \$1,000 a week. Multiply the weekly wages by 52 weeks to figure the annual wage of \$52,000. Subtract \$15,200 (the value of four withholding allowances annually) for a balance of \$36,800. Using column (b) of *Table 7—Annual Payroll Period* on page 24, the annual federal income tax withholding is \$3,435. Divide the annual amount by 52. The weekly federal income tax to withhold is \$66.06.

### Alternative Methods of Federal Income Tax Withholding

Rather than the [Percentage Method](#) or [Wage Bracket Method](#) described above, you can use an alternative method to withhold federal income tax. Section 9 of Publication 15-A describes these alternative methods.

# Percentage Method Tables for Income Tax Withholding

(For Wages Paid in 2012)

## 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 \$41		\$0		Not over \$156		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$41	—\$209	\$0.00 plus 10%	—\$41	\$156	—\$490	\$0.00 plus 10%	—\$156
\$209	—\$721	\$16.80 plus 15%	—\$209	\$490	—\$1,515	\$33.40 plus 15%	—\$490
\$721	—\$1,688	\$93.60 plus 25%	—\$721	\$1,515	—\$2,900	\$187.15 plus 25%	—\$1,515
\$1,688	—\$3,477	\$335.35 plus 28%	—\$1,688	\$2,900	—\$4,338	\$533.40 plus 28%	—\$2,900
\$3,477	—\$7,510	\$836.27 plus 33%	—\$3,477	\$4,338	—\$7,624	\$936.04 plus 33%	—\$4,338
\$7,510		\$2,167.16 plus 35%	—\$7,510	\$7,624		\$2,020.42 plus 35%	—\$7,624

## 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 \$83		\$0		Not over \$312		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$83	—\$417	\$0.00 plus 10%	—\$83	\$312	—\$981	\$0.00 plus 10%	—\$312
\$417	—\$1,442	\$33.40 plus 15%	—\$417	\$981	—\$3,031	\$66.90 plus 15%	—\$981
\$1,442	—\$3,377	\$187.15 plus 25%	—\$1,442	\$3,031	—\$5,800	\$374.40 plus 25%	—\$3,031
\$3,377	—\$6,954	\$670.90 plus 28%	—\$3,377	\$5,800	—\$8,675	\$1,066.65 plus 28%	—\$5,800
\$6,954	—\$15,019	\$1,672.46 plus 33%	—\$6,954	\$8,675	—\$15,248	\$1,871.65 plus 33%	—\$8,675
\$15,019		\$4,333.91 plus 35%	—\$15,019	\$15,248		\$4,040.74 plus 35%	—\$15,248

## 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 \$90		\$0		Not over \$338		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$90	—\$452	\$0.00 plus 10%	—\$90	\$338	—\$1,063	\$0.00 plus 10%	—\$338
\$452	—\$1,563	\$36.20 plus 15%	—\$452	\$1,063	—\$3,283	\$72.50 plus 15%	—\$1,063
\$1,563	—\$3,658	\$202.85 plus 25%	—\$1,563	\$3,283	—\$6,283	\$405.50 plus 25%	—\$3,283
\$3,658	—\$7,533	\$726.60 plus 28%	—\$3,658	\$6,283	—\$9,398	\$1,155.50 plus 28%	—\$6,283
\$7,533	—\$16,271	\$1,811.60 plus 33%	—\$7,533	\$9,398	—\$16,519	\$2,027.70 plus 33%	—\$9,398
\$16,271		\$4,695.14 plus 35%	—\$16,271	\$16,519		\$4,377.63 plus 35%	—\$16,519

## 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 \$179		\$0		Not over \$675		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$179	—\$904	\$0.00 plus 10%	—\$179	\$675	—\$2,125	\$0.00 plus 10%	—\$675
\$904	—\$3,125	\$72.50 plus 15%	—\$904	\$2,125	—\$6,567	\$145.00 plus 15%	—\$2,125
\$3,125	—\$7,317	\$405.65 plus 25%	—\$3,125	\$6,567	—\$12,567	\$811.30 plus 25%	—\$6,567
\$7,317	—\$15,067	\$1,453.65 plus 28%	—\$7,317	\$12,567	—\$18,796	\$2,311.30 plus 28%	—\$12,567
\$15,067	—\$32,542	\$3,623.65 plus 33%	—\$15,067	\$18,796	—\$33,038	\$4,055.42 plus 33%	—\$18,796
\$32,542		\$9,390.40 plus 35%	—\$32,542	\$33,038		\$8,755.28 plus 35%	—\$33,038

# Percentage Method Tables for Income Tax Withholding (continued)

(For Wages Paid in 2012)

## 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:				If the amount of wages (after subtracting withholding allowances) is:			
The amount of income tax to withhold is:		The amount of income tax to withhold is:		The amount of income tax to withhold is:		The amount of income tax to withhold is:	
Not over \$538 . . . . . \$0				Not over \$2,025 . . . . . \$0			
Over—	But not over—	of excess over—	of excess over—	Over—	But not over—	of excess over—	of excess over—
\$538	—\$2,713 . . .	\$0.00 plus 10%	—\$538	\$2,025	—\$6,375 . . .	\$0.00 plus 10%	—\$2,025
\$2,713	—\$9,375 . . .	\$217.50 plus 15%	—\$2,713	\$6,375	—\$19,700 . . .	\$435.00 plus 15%	—\$6,375
\$9,375	—\$21,950 . . .	\$1,216.80 plus 25%	—\$9,375	\$19,700	—\$37,700 . . .	\$2,433.75 plus 25%	—\$19,700
\$21,950	—\$45,200 . . .	\$4,360.55 plus 28%	—\$21,950	\$37,700	—\$56,388 . . .	\$6,933.75 plus 28%	—\$37,700
\$45,200	—\$97,625 . . .	\$10,870.55 plus 33%	—\$45,200	\$56,388	—\$99,113 . . .	\$12,166.39 plus 33%	—\$56,388
\$97,625 . . . . .		\$28,170.80 plus 35%	—\$97,625	\$99,113 . . . . .		\$26,265.64 plus 35%	—\$99,113

## 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:				If the amount of wages (after subtracting withholding allowances) is:			
The amount of income tax to withhold is:		The amount of income tax to withhold is:		The amount of income tax to withhold is:		The amount of income tax to withhold is:	
Not over \$1,075 . . . . . \$0				Not over \$4,050 . . . . . \$0			
Over—	But not over—	of excess over—	of excess over—	Over—	But not over—	of excess over—	of excess over—
\$1,075	—\$5,425 . . .	\$0.00 plus 10%	—\$1,075	\$4,050	—\$12,750 . . .	\$0.00 plus 10%	—\$4,050
\$5,425	—\$18,750 . . .	\$435.00 plus 15%	—\$5,425	\$12,750	—\$39,400 . . .	\$870.00 plus 15%	—\$12,750
\$18,750	—\$43,900 . . .	\$2,433.75 plus 25%	—\$18,750	\$39,400	—\$75,400 . . .	\$4,867.50 plus 25%	—\$39,400
\$43,900	—\$90,400 . . .	\$8,721.25 plus 28%	—\$43,900	\$75,400	—\$112,775 . . .	\$13,867.50 plus 28%	—\$75,400
\$90,400	—\$195,250 . . .	\$21,741.25 plus 33%	—\$90,400	\$112,775	—\$198,225 . . .	\$24,332.50 plus 33%	—\$112,775
\$195,250 . . . . .		\$56,341.75 plus 35%	—\$195,250	\$198,225 . . . . .		\$52,531.00 plus 35%	—\$198,225

## 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:				If the amount of wages (after subtracting withholding allowances) is:			
The amount of income tax to withhold is:		The amount of income tax to withhold is:		The amount of income tax to withhold is:		The amount of income tax to withhold is:	
Not over \$2,150 . . . . . \$0				Not over \$8,100 . . . . . \$0			
Over—	But not over—	of excess over—	of excess over—	Over—	But not over—	of excess over—	of excess over—
\$2,150	—\$10,850 . . .	\$0.00 plus 10%	—\$2,150	\$8,100	—\$25,500 . . .	\$0.00 plus 10%	—\$8,100
\$10,850	—\$37,500 . . .	\$870.00 plus 15%	—\$10,850	\$25,500	—\$78,800 . . .	\$1,740.00 plus 15%	—\$25,500
\$37,500	—\$87,800 . . .	\$4,867.50 plus 25%	—\$37,500	\$78,800	—\$150,800 . . .	\$9,735.00 plus 25%	—\$78,800
\$87,800	—\$180,800 . . .	\$17,442.50 plus 28%	—\$87,800	\$150,800	—\$225,550 . . .	\$27,735.00 plus 28%	—\$150,800
\$180,800	—\$390,500 . . .	\$43,482.50 plus 33%	—\$180,800	\$225,550	—\$396,450 . . .	\$48,665.00 plus 33%	—\$225,550
\$390,500 . . . . .		\$112,683.50 plus 35%	—\$390,500	\$396,450 . . . . .		\$105,062.00 plus 35%	—\$396,450

## 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:				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:		The amount of income tax to withhold per day is:		The amount of income tax to withhold per day is:		The amount of income tax to withhold per day is:	
Not over \$8.30 . . . . . \$0				Not over \$31.20 . . . . . \$0			
Over—	But not over—	of excess over—	of excess over—	Over—	But not over—	of excess over—	of excess over—
\$8.30	—\$41.70 . . .	\$0.00 plus 10%	—\$8.30	\$31.20	—\$98.10 . . .	\$0.00 plus 10%	—\$31.20
\$41.70	—\$144.20 . . .	\$3.34 plus 15%	—\$41.70	\$98.10	—\$303.10 . . .	\$6.69 plus 15%	—\$98.10
\$144.20	—\$337.70 . . .	\$18.72 plus 25%	—\$144.20	\$303.10	—\$580.00 . . .	\$37.44 plus 25%	—\$303.10
\$337.70	—\$695.40 . . .	\$67.10 plus 28%	—\$337.70	\$580.00	—\$867.50 . . .	\$106.67 plus 28%	—\$580.00
\$695.40	—\$1,501.90 . . .	\$167.26 plus 33%	—\$695.40	\$867.50	—\$1,524.80 . . .	\$187.17 plus 33%	—\$867.50
\$1,501.90 . . . . .		\$433.41 plus 35%	—\$1,501.90	\$1,524.80 . . . . .		\$404.08 plus 35%	—\$1,524.80



**SINGLE Persons—WEEKLY Payroll Period**

**(For Wages Paid through December 2012)**

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	60	2	0	0	0	0	0	0	0	0	0	0
60	65	2	0	0	0	0	0	0	0	0	0	0
65	70	3	0	0	0	0	0	0	0	0	0	0
70	75	3	0	0	0	0	0	0	0	0	0	0
75	80	4	0	0	0	0	0	0	0	0	0	0
80	85	4	0	0	0	0	0	0	0	0	0	0
85	90	5	0	0	0	0	0	0	0	0	0	0
90	95	5	0	0	0	0	0	0	0	0	0	0
95	100	6	0	0	0	0	0	0	0	0	0	0
100	105	6	0	0	0	0	0	0	0	0	0	0
105	110	7	0	0	0	0	0	0	0	0	0	0
110	115	7	0	0	0	0	0	0	0	0	0	0
115	120	8	0	0	0	0	0	0	0	0	0	0
120	125	8	1	0	0	0	0	0	0	0	0	0
125	130	9	1	0	0	0	0	0	0	0	0	0
130	135	9	2	0	0	0	0	0	0	0	0	0
135	140	10	2	0	0	0	0	0	0	0	0	0
140	145	10	3	0	0	0	0	0	0	0	0	0
145	150	11	3	0	0	0	0	0	0	0	0	0
150	155	11	4	0	0	0	0	0	0	0	0	0
155	160	12	4	0	0	0	0	0	0	0	0	0
160	165	12	5	0	0	0	0	0	0	0	0	0
165	170	13	5	0	0	0	0	0	0	0	0	0
170	175	13	6	0	0	0	0	0	0	0	0	0
175	180	14	6	0	0	0	0	0	0	0	0	0
180	185	14	7	0	0	0	0	0	0	0	0	0
185	190	15	7	0	0	0	0	0	0	0	0	0
190	195	15	8	1	0	0	0	0	0	0	0	0
195	200	16	8	1	0	0	0	0	0	0	0	0
200	210	16	9	2	0	0	0	0	0	0	0	0
210	220	18	10	3	0	0	0	0	0	0	0	0
220	230	19	11	4	0	0	0	0	0	0	0	0
230	240	21	12	5	0	0	0	0	0	0	0	0
240	250	22	13	6	0	0	0	0	0	0	0	0
250	260	24	14	7	0	0	0	0	0	0	0	0
260	270	25	15	8	0	0	0	0	0	0	0	0
270	280	27	16	9	1	0	0	0	0	0	0	0
280	290	28	17	10	2	0	0	0	0	0	0	0
290	300	30	19	11	3	0	0	0	0	0	0	0
300	310	31	20	12	4	0	0	0	0	0	0	0
310	320	33	22	13	5	0	0	0	0	0	0	0
320	330	34	23	14	6	0	0	0	0	0	0	0
330	340	36	25	15	7	0	0	0	0	0	0	0
340	350	37	26	16	8	1	0	0	0	0	0	0
350	360	39	28	17	9	2	0	0	0	0	0	0
360	370	40	29	18	10	3	0	0	0	0	0	0
370	380	42	31	20	11	4	0	0	0	0	0	0
380	390	43	32	21	12	5	0	0	0	0	0	0
390	400	45	34	23	13	6	0	0	0	0	0	0
400	410	46	35	24	14	7	0	0	0	0	0	0
410	420	48	37	26	15	8	1	0	0	0	0	0
420	430	49	38	27	16	9	2	0	0	0	0	0
430	440	51	40	29	18	10	3	0	0	0	0	0
440	450	52	41	30	19	11	4	0	0	0	0	0
450	460	54	43	32	21	12	5	0	0	0	0	0
460	470	55	44	33	22	13	6	0	0	0	0	0
470	480	57	46	35	24	14	7	0	0	0	0	0
480	490	58	47	36	25	15	8	1	0	0	0	0
490	500	60	49	38	27	16	9	2	0	0	0	0
500	510	61	50	39	28	17	10	3	0	0	0	0
510	520	63	52	41	30	19	11	4	0	0	0	0
520	530	64	53	42	31	20	12	5	0	0	0	0
530	540	66	55	44	33	22	13	6	0	0	0	0
540	550	67	56	45	34	23	14	7	0	0	0	0
550	560	69	58	47	36	25	15	8	0	0	0	0
560	570	70	59	48	37	26	16	9	1	0	0	0
570	580	72	61	50	39	28	17	10	2	0	0	0
580	590	73	62	51	40	29	18	11	3	0	0	0
590	600	75	64	53	42	31	20	12	4	0	0	0

**SINGLE Persons—WEEKLY Payroll Period**

**(For Wages Paid through December 2012)**

And 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—										
<b>\$600</b>	<b>\$610</b>	\$76	\$65	\$54	\$43	\$32	\$21	\$13	\$5	\$0	\$0	\$0
<b>610</b>	<b>620</b>	78	67	56	45	34	23	14	6	0	0	0
<b>620</b>	<b>630</b>	79	68	57	46	35	24	15	7	0	0	0
<b>630</b>	<b>640</b>	81	70	59	48	37	26	16	8	1	0	0
<b>640</b>	<b>650</b>	82	71	60	49	38	27	17	9	2	0	0
<b>650</b>	<b>660</b>	84	73	62	51	40	29	18	10	3	0	0
<b>660</b>	<b>670</b>	85	74	63	52	41	30	19	11	4	0	0
<b>670</b>	<b>680</b>	87	76	65	54	43	32	21	12	5	0	0
<b>680</b>	<b>690</b>	88	77	66	55	44	33	22	13	6	0	0
<b>690</b>	<b>700</b>	90	79	68	57	46	35	24	14	7	0	0
<b>700</b>	<b>710</b>	91	80	69	58	47	36	25	15	8	1	0
<b>710</b>	<b>720</b>	93	82	71	60	49	38	27	16	9	2	0
<b>720</b>	<b>730</b>	95	83	72	61	50	39	28	17	10	3	0
<b>730</b>	<b>740</b>	97	85	74	63	52	41	30	19	11	4	0
<b>740</b>	<b>750</b>	100	86	75	64	53	42	31	20	12	5	0
<b>750</b>	<b>760</b>	102	88	77	66	55	44	33	22	13	6	0
<b>760</b>	<b>770</b>	105	89	78	67	56	45	34	23	14	7	0
<b>770</b>	<b>780</b>	107	91	80	69	58	47	36	25	15	8	0
<b>780</b>	<b>790</b>	110	92	81	70	59	48	37	26	16	9	1
<b>790</b>	<b>800</b>	112	94	83	72	61	50	39	28	17	10	2
<b>800</b>	<b>810</b>	115	96	84	73	62	51	40	29	18	11	3
<b>810</b>	<b>820</b>	117	99	86	75	64	53	42	31	20	12	4
<b>820</b>	<b>830</b>	120	101	87	76	65	54	43	32	21	13	5
<b>830</b>	<b>840</b>	122	104	89	78	67	56	45	34	23	14	6
<b>840</b>	<b>850</b>	125	106	90	79	68	57	46	35	24	15	7
<b>850</b>	<b>860</b>	127	109	92	81	70	59	48	37	26	16	8
<b>860</b>	<b>870</b>	130	111	93	82	71	60	49	38	27	17	9
<b>870</b>	<b>880</b>	132	114	96	84	73	62	51	40	29	18	10
<b>880</b>	<b>890</b>	135	116	98	85	74	63	52	41	30	20	11
<b>890</b>	<b>900</b>	137	119	101	87	76	65	54	43	32	21	12
<b>900</b>	<b>910</b>	140	121	103	88	77	66	55	44	33	23	13
<b>910</b>	<b>920</b>	142	124	106	90	79	68	57	46	35	24	14
<b>920</b>	<b>930</b>	145	126	108	91	80	69	58	47	36	26	15
<b>930</b>	<b>940</b>	147	129	111	93	82	71	60	49	38	27	16
<b>940</b>	<b>950</b>	150	131	113	95	83	72	61	50	39	29	18
<b>950</b>	<b>960</b>	152	134	116	97	85	74	63	52	41	30	19
<b>960</b>	<b>970</b>	155	136	118	100	86	75	64	53	42	32	21
<b>970</b>	<b>980</b>	157	139	121	102	88	77	66	55	44	33	22
<b>980</b>	<b>990</b>	160	141	123	105	89	78	67	56	45	35	24
<b>990</b>	<b>1,000</b>	162	144	126	107	91	80	69	58	47	36	25
<b>1,000</b>	<b>1,010</b>	165	146	128	110	92	81	70	59	48	38	27
<b>1,010</b>	<b>1,020</b>	167	149	131	112	94	83	72	61	50	39	28
<b>1,020</b>	<b>1,030</b>	170	151	133	115	96	84	73	62	51	41	30
<b>1,030</b>	<b>1,040</b>	172	154	136	117	99	86	75	64	53	42	31
<b>1,040</b>	<b>1,050</b>	175	156	138	120	101	87	76	65	54	44	33
<b>1,050</b>	<b>1,060</b>	177	159	141	122	104	89	78	67	56	45	34
<b>1,060</b>	<b>1,070</b>	180	161	143	125	106	90	79	68	57	47	36
<b>1,070</b>	<b>1,080</b>	182	164	146	127	109	92	81	70	59	48	37
<b>1,080</b>	<b>1,090</b>	185	166	148	130	111	93	82	71	60	50	39
<b>1,090</b>	<b>1,100</b>	187	169	151	132	114	96	84	73	62	51	40
<b>1,100</b>	<b>1,110</b>	190	171	153	135	116	98	85	74	63	53	42
<b>1,110</b>	<b>1,120</b>	192	174	156	137	119	101	87	76	65	54	43
<b>1,120</b>	<b>1,130</b>	195	176	158	140	121	103	88	77	66	56	45
<b>1,130</b>	<b>1,140</b>	197	179	161	142	124	106	90	79	68	57	46
<b>1,140</b>	<b>1,150</b>	200	181	163	145	126	108	91	80	69	59	48
<b>1,150</b>	<b>1,160</b>	202	184	166	147	129	111	93	82	71	60	49
<b>1,160</b>	<b>1,170</b>	205	186	168	150	131	113	95	83	72	62	51
<b>1,170</b>	<b>1,180</b>	207	189	171	152	134	116	97	85	74	63	52
<b>1,180</b>	<b>1,190</b>	210	191	173	155	136	118	100	86	75	65	54
<b>1,190</b>	<b>1,200</b>	212	194	176	157	139	121	102	88	77	66	55
<b>1,200</b>	<b>1,210</b>	215	196	178	160	141	123	105	89	78	68	57
<b>1,210</b>	<b>1,220</b>	217	199	181	162	144	126	107	91	80	69	58
<b>1,220</b>	<b>1,230</b>	220	201	183	165	146	128	110	92	81	71	60
<b>1,230</b>	<b>1,240</b>	222	204	186	167	149	131	112	94	83	72	61
<b>1,240</b>	<b>1,250</b>	225	206	188	170	151	133	115	97	84	74	63

**\$1,250 and over**

Use Table 1(a) for a **SINGLE person** on page 23. Also see the instructions on page 22.

**MARRIED Persons—WEEKLY Payroll Period**

**(For Wages Paid through December 2012)**

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
160	165	1	0	0	0	0	0	0	0	0	0	0
165	170	1	0	0	0	0	0	0	0	0	0	0
170	175	2	0	0	0	0	0	0	0	0	0	0
175	180	2	0	0	0	0	0	0	0	0	0	0
180	185	3	0	0	0	0	0	0	0	0	0	0
185	190	3	0	0	0	0	0	0	0	0	0	0
190	195	4	0	0	0	0	0	0	0	0	0	0
195	200	4	0	0	0	0	0	0	0	0	0	0
200	210	5	0	0	0	0	0	0	0	0	0	0
210	220	6	0	0	0	0	0	0	0	0	0	0
220	230	7	0	0	0	0	0	0	0	0	0	0
230	240	8	1	0	0	0	0	0	0	0	0	0
240	250	9	2	0	0	0	0	0	0	0	0	0
250	260	10	3	0	0	0	0	0	0	0	0	0
260	270	11	4	0	0	0	0	0	0	0	0	0
270	280	12	5	0	0	0	0	0	0	0	0	0
280	290	13	6	0	0	0	0	0	0	0	0	0
290	300	14	7	0	0	0	0	0	0	0	0	0
300	310	15	8	0	0	0	0	0	0	0	0	0
310	320	16	9	1	0	0	0	0	0	0	0	0
320	330	17	10	2	0	0	0	0	0	0	0	0
330	340	18	11	3	0	0	0	0	0	0	0	0
340	350	19	12	4	0	0	0	0	0	0	0	0
350	360	20	13	5	0	0	0	0	0	0	0	0
360	370	21	14	6	0	0	0	0	0	0	0	0
370	380	22	15	7	0	0	0	0	0	0	0	0
380	390	23	16	8	1	0	0	0	0	0	0	0
390	400	24	17	9	2	0	0	0	0	0	0	0
400	410	25	18	10	3	0	0	0	0	0	0	0
410	420	26	19	11	4	0	0	0	0	0	0	0
420	430	27	20	12	5	0	0	0	0	0	0	0
430	440	28	21	13	6	0	0	0	0	0	0	0
440	450	29	22	14	7	0	0	0	0	0	0	0
450	460	30	23	15	8	1	0	0	0	0	0	0
460	470	31	24	16	9	2	0	0	0	0	0	0
470	480	32	25	17	10	3	0	0	0	0	0	0
480	490	33	26	18	11	4	0	0	0	0	0	0
490	500	34	27	19	12	5	0	0	0	0	0	0
500	510	36	28	20	13	6	0	0	0	0	0	0
510	520	37	29	21	14	7	0	0	0	0	0	0
520	530	39	30	22	15	8	0	0	0	0	0	0
530	540	40	31	23	16	9	1	0	0	0	0	0
540	550	42	32	24	17	10	2	0	0	0	0	0
550	560	43	33	25	18	11	3	0	0	0	0	0
560	570	45	34	26	19	12	4	0	0	0	0	0
570	580	46	35	27	20	13	5	0	0	0	0	0
580	590	48	37	28	21	14	6	0	0	0	0	0
590	600	49	38	29	22	15	7	0	0	0	0	0
600	610	51	40	30	23	16	8	1	0	0	0	0
610	620	52	41	31	24	17	9	2	0	0	0	0
620	630	54	43	32	25	18	10	3	0	0	0	0
630	640	55	44	33	26	19	11	4	0	0	0	0
640	650	57	46	35	27	20	12	5	0	0	0	0
650	660	58	47	36	28	21	13	6	0	0	0	0
660	670	60	49	38	29	22	14	7	0	0	0	0
670	680	61	50	39	30	23	15	8	1	0	0	0
680	690	63	52	41	31	24	16	9	2	0	0	0
690	700	64	53	42	32	25	17	10	3	0	0	0
700	710	66	55	44	33	26	18	11	4	0	0	0
710	720	67	56	45	34	27	19	12	5	0	0	0
720	730	69	58	47	36	28	20	13	6	0	0	0
730	740	70	59	48	37	29	21	14	7	0	0	0
740	750	72	61	50	39	30	22	15	8	0	0	0
750	760	73	62	51	40	31	23	16	9	1	0	0
760	770	75	64	53	42	32	24	17	10	2	0	0
770	780	76	65	54	43	33	25	18	11	3	0	0
780	790	78	67	56	45	34	26	19	12	4	0	0
790	800	79	68	57	46	35	27	20	13	5	0	0

**MARRIED Persons—WEEKLY Payroll Period**

**(For Wages Paid through December 2012)**

And 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—										
<b>\$800</b>	<b>\$810</b>	\$81	\$70	\$59	\$48	\$37	\$28	\$21	\$14	\$6	\$0	\$0
<b>810</b>	<b>820</b>	82	71	60	49	38	29	22	15	7	0	0
<b>820</b>	<b>830</b>	84	73	62	51	40	30	23	16	8	1	0
<b>830</b>	<b>840</b>	85	74	63	52	41	31	24	17	9	2	0
<b>840</b>	<b>850</b>	87	76	65	54	43	32	25	18	10	3	0
<b>850</b>	<b>860</b>	88	77	66	55	44	33	26	19	11	4	0
<b>860</b>	<b>870</b>	90	79	68	57	46	35	27	20	12	5	0
<b>870</b>	<b>880</b>	91	80	69	58	47	36	28	21	13	6	0
<b>880</b>	<b>890</b>	93	82	71	60	49	38	29	22	14	7	0
<b>890</b>	<b>900</b>	94	83	72	61	50	39	30	23	15	8	1
<b>900</b>	<b>910</b>	96	85	74	63	52	41	31	24	16	9	2
<b>910</b>	<b>920</b>	97	86	75	64	53	42	32	25	17	10	3
<b>920</b>	<b>930</b>	99	88	77	66	55	44	33	26	18	11	4
<b>930</b>	<b>940</b>	100	89	78	67	56	45	34	27	19	12	5
<b>940</b>	<b>950</b>	102	91	80	69	58	47	36	28	20	13	6
<b>950</b>	<b>960</b>	103	92	81	70	59	48	37	29	21	14	7
<b>960</b>	<b>970</b>	105	94	83	72	61	50	39	30	22	15	8
<b>970</b>	<b>980</b>	106	95	84	73	62	51	40	31	23	16	9
<b>980</b>	<b>990</b>	108	97	86	75	64	53	42	32	24	17	10
<b>990</b>	<b>1,000</b>	109	98	87	76	65	54	43	33	25	18	11
<b>1,000</b>	<b>1,010</b>	111	100	89	78	67	56	45	34	26	19	12
<b>1,010</b>	<b>1,020</b>	112	101	90	79	68	57	46	35	27	20	13
<b>1,020</b>	<b>1,030</b>	114	103	92	81	70	59	48	37	28	21	14
<b>1,030</b>	<b>1,040</b>	115	104	93	82	71	60	49	38	29	22	15
<b>1,040</b>	<b>1,050</b>	117	106	95	84	73	62	51	40	30	23	16
<b>1,050</b>	<b>1,060</b>	118	107	96	85	74	63	52	41	31	24	17
<b>1,060</b>	<b>1,070</b>	120	109	98	87	76	65	54	43	32	25	18
<b>1,070</b>	<b>1,080</b>	121	110	99	88	77	66	55	44	33	26	19
<b>1,080</b>	<b>1,090</b>	123	112	101	90	79	68	57	46	35	27	20
<b>1,090</b>	<b>1,100</b>	124	113	102	91	80	69	58	47	36	28	21
<b>1,100</b>	<b>1,110</b>	126	115	104	93	82	71	60	49	38	29	22
<b>1,110</b>	<b>1,120</b>	127	116	105	94	83	72	61	50	39	30	23
<b>1,120</b>	<b>1,130</b>	129	118	107	96	85	74	63	52	41	31	24
<b>1,130</b>	<b>1,140</b>	130	119	108	97	86	75	64	53	42	32	25
<b>1,140</b>	<b>1,150</b>	132	121	110	99	88	77	66	55	44	33	26
<b>1,150</b>	<b>1,160</b>	133	122	111	100	89	78	67	56	45	35	27
<b>1,160</b>	<b>1,170</b>	135	124	113	102	91	80	69	58	47	36	28
<b>1,170</b>	<b>1,180</b>	136	125	114	103	92	81	70	59	48	38	29
<b>1,180</b>	<b>1,190</b>	138	127	116	105	94	83	72	61	50	39	30
<b>1,190</b>	<b>1,200</b>	139	128	117	106	95	84	73	62	51	41	31
<b>1,200</b>	<b>1,210</b>	141	130	119	108	97	86	75	64	53	42	32
<b>1,210</b>	<b>1,220</b>	142	131	120	109	98	87	76	65	54	44	33
<b>1,220</b>	<b>1,230</b>	144	133	122	111	100	89	78	67	56	45	34
<b>1,230</b>	<b>1,240</b>	145	134	123	112	101	90	79	68	57	47	36
<b>1,240</b>	<b>1,250</b>	147	136	125	114	103	92	81	70	59	48	37
<b>1,250</b>	<b>1,260</b>	148	137	126	115	104	93	82	71	60	50	39
<b>1,260</b>	<b>1,270</b>	150	139	128	117	106	95	84	73	62	51	40
<b>1,270</b>	<b>1,280</b>	151	140	129	118	107	96	85	74	63	53	42
<b>1,280</b>	<b>1,290</b>	153	142	131	120	109	98	87	76	65	54	43
<b>1,290</b>	<b>1,300</b>	154	143	132	121	110	99	88	77	66	56	45
<b>1,300</b>	<b>1,310</b>	156	145	134	123	112	101	90	79	68	57	46
<b>1,310</b>	<b>1,320</b>	157	146	135	124	113	102	91	80	69	59	48
<b>1,320</b>	<b>1,330</b>	159	148	137	126	115	104	93	82	71	60	49
<b>1,330</b>	<b>1,340</b>	160	149	138	127	116	105	94	83	72	62	51
<b>1,340</b>	<b>1,350</b>	162	151	140	129	118	107	96	85	74	63	52
<b>1,350</b>	<b>1,360</b>	163	152	141	130	119	108	97	86	75	65	54
<b>1,360</b>	<b>1,370</b>	165	154	143	132	121	110	99	88	77	66	55
<b>1,370</b>	<b>1,380</b>	166	155	144	133	122	111	100	89	78	68	57
<b>1,380</b>	<b>1,390</b>	168	157	146	135	124	113	102	91	80	69	58
<b>1,390</b>	<b>1,400</b>	169	158	147	136	125	114	103	92	81	71	60

**\$1,400 and over**

Use Table 1(b) for a **MARRIED person** on page 23. Also see the instructions on page 22.

**SINGLE Persons—BIWEEKLY Payroll Period**

**(For Wages Paid through December 2012)**

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	110	2	0	0	0	0	0	0	0	0	0	0
110	115	3	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	4	0	0	0	0	0	0	0	0	0	0
130	135	5	0	0	0	0	0	0	0	0	0	0
135	140	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	7	0	0	0	0	0	0	0	0	0	0
160	165	8	0	0	0	0	0	0	0	0	0	0
165	170	8	0	0	0	0	0	0	0	0	0	0
170	175	9	0	0	0	0	0	0	0	0	0	0
175	180	9	0	0	0	0	0	0	0	0	0	0
180	185	10	0	0	0	0	0	0	0	0	0	0
185	190	10	0	0	0	0	0	0	0	0	0	0
190	195	11	0	0	0	0	0	0	0	0	0	0
195	200	11	0	0	0	0	0	0	0	0	0	0
200	205	12	0	0	0	0	0	0	0	0	0	0
205	210	12	0	0	0	0	0	0	0	0	0	0
210	215	13	0	0	0	0	0	0	0	0	0	0
215	220	13	0	0	0	0	0	0	0	0	0	0
220	225	14	0	0	0	0	0	0	0	0	0	0
225	230	14	0	0	0	0	0	0	0	0	0	0
230	235	15	0	0	0	0	0	0	0	0	0	0
235	240	15	1	0	0	0	0	0	0	0	0	0
240	245	16	1	0	0	0	0	0	0	0	0	0
245	250	16	2	0	0	0	0	0	0	0	0	0
250	260	17	3	0	0	0	0	0	0	0	0	0
260	270	18	4	0	0	0	0	0	0	0	0	0
270	280	19	5	0	0	0	0	0	0	0	0	0
280	290	20	6	0	0	0	0	0	0	0	0	0
290	300	21	7	0	0	0	0	0	0	0	0	0
300	310	22	8	0	0	0	0	0	0	0	0	0
310	320	23	9	0	0	0	0	0	0	0	0	0
320	330	24	10	0	0	0	0	0	0	0	0	0
330	340	25	11	0	0	0	0	0	0	0	0	0
340	350	26	12	0	0	0	0	0	0	0	0	0
350	360	27	13	0	0	0	0	0	0	0	0	0
360	370	28	14	0	0	0	0	0	0	0	0	0
370	380	29	15	0	0	0	0	0	0	0	0	0
380	390	30	16	1	0	0	0	0	0	0	0	0
390	400	31	17	2	0	0	0	0	0	0	0	0
400	410	32	18	3	0	0	0	0	0	0	0	0
410	420	33	19	4	0	0	0	0	0	0	0	0
420	430	35	20	5	0	0	0	0	0	0	0	0
430	440	36	21	6	0	0	0	0	0	0	0	0
440	450	38	22	7	0	0	0	0	0	0	0	0
450	460	39	23	8	0	0	0	0	0	0	0	0
460	470	41	24	9	0	0	0	0	0	0	0	0
470	480	42	25	10	0	0	0	0	0	0	0	0
480	490	44	26	11	0	0	0	0	0	0	0	0
490	500	45	27	12	0	0	0	0	0	0	0	0
500	520	47	28	14	0	0	0	0	0	0	0	0
520	540	50	30	16	1	0	0	0	0	0	0	0
540	560	53	32	18	3	0	0	0	0	0	0	0
560	580	56	34	20	5	0	0	0	0	0	0	0
580	600	59	37	22	7	0	0	0	0	0	0	0
600	620	62	40	24	9	0	0	0	0	0	0	0
620	640	65	43	26	11	0	0	0	0	0	0	0
640	660	68	46	28	13	0	0	0	0	0	0	0
660	680	71	49	30	15	0	0	0	0	0	0	0
680	700	74	52	32	17	2	0	0	0	0	0	0
700	720	77	55	34	19	4	0	0	0	0	0	0
720	740	80	58	37	21	6	0	0	0	0	0	0
740	760	83	61	40	23	8	0	0	0	0	0	0
760	780	86	64	43	25	10	0	0	0	0	0	0
780	800	89	67	46	27	12	0	0	0	0	0	0

**SINGLE Persons—BIWEEKLY Payroll Period**

**(For Wages Paid through December 2012)**

And 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—										
<b>\$800</b>	<b>\$820</b>	\$92	\$70	\$49	\$29	\$14	\$0	\$0	\$0	\$0	\$0	\$0
<b>820</b>	<b>840</b>	95	73	52	31	16	2	0	0	0	0	0
<b>840</b>	<b>860</b>	98	76	55	33	18	4	0	0	0	0	0
<b>860</b>	<b>880</b>	101	79	58	36	20	6	0	0	0	0	0
<b>880</b>	<b>900</b>	104	82	61	39	22	8	0	0	0	0	0
<b>900</b>	<b>920</b>	107	85	64	42	24	10	0	0	0	0	0
<b>920</b>	<b>940</b>	110	88	67	45	26	12	0	0	0	0	0
<b>940</b>	<b>960</b>	113	91	70	48	28	14	0	0	0	0	0
<b>960</b>	<b>980</b>	116	94	73	51	30	16	1	0	0	0	0
<b>980</b>	<b>1,000</b>	119	97	76	54	32	18	3	0	0	0	0
<b>1,000</b>	<b>1,020</b>	122	100	79	57	35	20	5	0	0	0	0
<b>1,020</b>	<b>1,040</b>	125	103	82	60	38	22	7	0	0	0	0
<b>1,040</b>	<b>1,060</b>	128	106	85	63	41	24	9	0	0	0	0
<b>1,060</b>	<b>1,080</b>	131	109	88	66	44	26	11	0	0	0	0
<b>1,080</b>	<b>1,100</b>	134	112	91	69	47	28	13	0	0	0	0
<b>1,100</b>	<b>1,120</b>	137	115	94	72	50	30	15	0	0	0	0
<b>1,120</b>	<b>1,140</b>	140	118	97	75	53	32	17	2	0	0	0
<b>1,140</b>	<b>1,160</b>	143	121	100	78	56	34	19	4	0	0	0
<b>1,160</b>	<b>1,180</b>	146	124	103	81	59	37	21	6	0	0	0
<b>1,180</b>	<b>1,200</b>	149	127	106	84	62	40	23	8	0	0	0
<b>1,200</b>	<b>1,220</b>	152	130	109	87	65	43	25	10	0	0	0
<b>1,220</b>	<b>1,240</b>	155	133	112	90	68	46	27	12	0	0	0
<b>1,240</b>	<b>1,260</b>	158	136	115	93	71	49	29	14	0	0	0
<b>1,260</b>	<b>1,280</b>	161	139	118	96	74	52	31	16	2	0	0
<b>1,280</b>	<b>1,300</b>	164	142	121	99	77	55	33	18	4	0	0
<b>1,300</b>	<b>1,320</b>	167	145	124	102	80	58	36	20	6	0	0
<b>1,320</b>	<b>1,340</b>	170	148	127	105	83	61	39	22	8	0	0
<b>1,340</b>	<b>1,360</b>	173	151	130	108	86	64	42	24	10	0	0
<b>1,360</b>	<b>1,380</b>	176	154	133	111	89	67	45	26	12	0	0
<b>1,380</b>	<b>1,400</b>	179	157	136	114	92	70	48	28	14	0	0
<b>1,400</b>	<b>1,420</b>	182	160	139	117	95	73	51	30	16	1	0
<b>1,420</b>	<b>1,440</b>	185	163	142	120	98	76	54	32	18	3	0
<b>1,440</b>	<b>1,460</b>	189	166	145	123	101	79	57	35	20	5	0
<b>1,460</b>	<b>1,480</b>	194	169	148	126	104	82	60	38	22	7	0
<b>1,480</b>	<b>1,500</b>	199	172	151	129	107	85	63	41	24	9	0
<b>1,500</b>	<b>1,520</b>	204	175	154	132	110	88	66	44	26	11	0
<b>1,520</b>	<b>1,540</b>	209	178	157	135	113	91	69	47	28	13	0
<b>1,540</b>	<b>1,560</b>	214	181	160	138	116	94	72	50	30	15	1
<b>1,560</b>	<b>1,580</b>	219	184	163	141	119	97	75	53	32	17	3
<b>1,580</b>	<b>1,600</b>	224	188	166	144	122	100	78	56	34	19	5
<b>1,600</b>	<b>1,620</b>	229	193	169	147	125	103	81	59	37	21	7
<b>1,620</b>	<b>1,640</b>	234	198	172	150	128	106	84	62	40	23	9
<b>1,640</b>	<b>1,660</b>	239	203	175	153	131	109	87	65	43	25	11
<b>1,660</b>	<b>1,680</b>	244	208	178	156	134	112	90	68	46	27	13
<b>1,680</b>	<b>1,700</b>	249	213	181	159	137	115	93	71	49	29	15
<b>1,700</b>	<b>1,720</b>	254	218	184	162	140	118	96	74	52	31	17
<b>1,720</b>	<b>1,740</b>	259	223	187	165	143	121	99	77	55	33	19
<b>1,740</b>	<b>1,760</b>	264	228	191	168	146	124	102	80	58	36	21
<b>1,760</b>	<b>1,780</b>	269	233	196	171	149	127	105	83	61	39	23
<b>1,780</b>	<b>1,800</b>	274	238	201	174	152	130	108	86	64	42	25
<b>1,800</b>	<b>1,820</b>	279	243	206	177	155	133	111	89	67	45	27
<b>1,820</b>	<b>1,840</b>	284	248	211	180	158	136	114	92	70	48	29
<b>1,840</b>	<b>1,860</b>	289	253	216	183	161	139	117	95	73	51	31
<b>1,860</b>	<b>1,880</b>	294	258	221	186	164	142	120	98	76	54	33
<b>1,880</b>	<b>1,900</b>	299	263	226	190	167	145	123	101	79	57	35
<b>1,900</b>	<b>1,920</b>	304	268	231	195	170	148	126	104	82	60	38
<b>1,920</b>	<b>1,940</b>	309	273	236	200	173	151	129	107	85	63	41
<b>1,940</b>	<b>1,960</b>	314	278	241	205	176	154	132	110	88	66	44
<b>1,960</b>	<b>1,980</b>	319	283	246	210	179	157	135	113	91	69	47
<b>1,980</b>	<b>2,000</b>	324	288	251	215	182	160	138	116	94	72	50
<b>2,000</b>	<b>2,020</b>	329	293	256	220	185	163	141	119	97	75	53
<b>2,020</b>	<b>2,040</b>	334	298	261	225	188	166	144	122	100	78	56
<b>2,040</b>	<b>2,060</b>	339	303	266	230	193	169	147	125	103	81	59
<b>2,060</b>	<b>2,080</b>	344	308	271	235	198	172	150	128	106	84	62
<b>2,080</b>	<b>2,100</b>	349	313	276	240	203	175	153	131	109	87	65

**\$2,100 and over**

Use Table 2(a) for a **SINGLE person** on page 23. Also see the instructions on page 22.

**MARRIED Persons—BIWEEKLY Payroll Period**

**(For Wages Paid through December 2012)**

And 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	\$320	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
320	330	1	0	0	0	0	0	0	0	0	0	0
330	340	2	0	0	0	0	0	0	0	0	0	0
340	350	3	0	0	0	0	0	0	0	0	0	0
350	360	4	0	0	0	0	0	0	0	0	0	0
360	370	5	0	0	0	0	0	0	0	0	0	0
370	380	6	0	0	0	0	0	0	0	0	0	0
380	390	7	0	0	0	0	0	0	0	0	0	0
390	400	8	0	0	0	0	0	0	0	0	0	0
400	410	9	0	0	0	0	0	0	0	0	0	0
410	420	10	0	0	0	0	0	0	0	0	0	0
420	430	11	0	0	0	0	0	0	0	0	0	0
430	440	12	0	0	0	0	0	0	0	0	0	0
440	450	13	0	0	0	0	0	0	0	0	0	0
450	460	14	0	0	0	0	0	0	0	0	0	0
460	470	15	1	0	0	0	0	0	0	0	0	0
470	480	16	2	0	0	0	0	0	0	0	0	0
480	490	17	3	0	0	0	0	0	0	0	0	0
490	500	18	4	0	0	0	0	0	0	0	0	0
500	520	20	5	0	0	0	0	0	0	0	0	0
520	540	22	7	0	0	0	0	0	0	0	0	0
540	560	24	9	0	0	0	0	0	0	0	0	0
560	580	26	11	0	0	0	0	0	0	0	0	0
580	600	28	13	0	0	0	0	0	0	0	0	0
600	620	30	15	1	0	0	0	0	0	0	0	0
620	640	32	17	3	0	0	0	0	0	0	0	0
640	660	34	19	5	0	0	0	0	0	0	0	0
660	680	36	21	7	0	0	0	0	0	0	0	0
680	700	38	23	9	0	0	0	0	0	0	0	0
700	720	40	25	11	0	0	0	0	0	0	0	0
720	740	42	27	13	0	0	0	0	0	0	0	0
740	760	44	29	15	0	0	0	0	0	0	0	0
760	780	46	31	17	2	0	0	0	0	0	0	0
780	800	48	33	19	4	0	0	0	0	0	0	0
800	820	50	35	21	6	0	0	0	0	0	0	0
820	840	52	37	23	8	0	0	0	0	0	0	0
840	860	54	39	25	10	0	0	0	0	0	0	0
860	880	56	41	27	12	0	0	0	0	0	0	0
880	900	58	43	29	14	0	0	0	0	0	0	0
900	920	60	45	31	16	1	0	0	0	0	0	0
920	940	62	47	33	18	3	0	0	0	0	0	0
940	960	64	49	35	20	5	0	0	0	0	0	0
960	980	66	51	37	22	7	0	0	0	0	0	0
980	1,000	68	53	39	24	9	0	0	0	0	0	0
1,000	1,020	71	55	41	26	11	0	0	0	0	0	0
1,020	1,040	74	57	43	28	13	0	0	0	0	0	0
1,040	1,060	77	59	45	30	15	1	0	0	0	0	0
1,060	1,080	80	61	47	32	17	3	0	0	0	0	0
1,080	1,100	83	63	49	34	19	5	0	0	0	0	0
1,100	1,120	86	65	51	36	21	7	0	0	0	0	0
1,120	1,140	89	67	53	38	23	9	0	0	0	0	0
1,140	1,160	92	70	55	40	25	11	0	0	0	0	0
1,160	1,180	95	73	57	42	27	13	0	0	0	0	0
1,180	1,200	98	76	59	44	29	15	0	0	0	0	0
1,200	1,220	101	79	61	46	31	17	2	0	0	0	0
1,220	1,240	104	82	63	48	33	19	4	0	0	0	0
1,240	1,260	107	85	65	50	35	21	6	0	0	0	0
1,260	1,280	110	88	67	52	37	23	8	0	0	0	0
1,280	1,300	113	91	69	54	39	25	10	0	0	0	0
1,300	1,320	116	94	72	56	41	27	12	0	0	0	0
1,320	1,340	119	97	75	58	43	29	14	0	0	0	0
1,340	1,360	122	100	78	60	45	31	16	2	0	0	0
1,360	1,380	125	103	81	62	47	33	18	4	0	0	0
1,380	1,400	128	106	84	64	49	35	20	6	0	0	0
1,400	1,420	131	109	87	66	51	37	22	8	0	0	0
1,420	1,440	134	112	90	69	53	39	24	10	0	0	0
1,440	1,460	137	115	93	72	55	41	26	12	0	0	0
1,460	1,480	140	118	96	75	57	43	28	14	0	0	0
1,480	1,500	143	121	99	78	59	45	30	16	1	0	0

**MARRIED Persons—BIWEEKLY Payroll Period**

(For Wages Paid through December 2012)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$1,500	\$1,520	\$146	\$124	\$102	\$81	\$61	\$47	\$32	\$18	\$3	\$0	\$0
1,520	1,540	149	127	105	84	63	49	34	20	5	0	0
1,540	1,560	152	130	108	87	65	51	36	22	7	0	0
1,560	1,580	155	133	111	90	68	53	38	24	9	0	0
1,580	1,600	158	136	114	93	71	55	40	26	11	0	0
1,600	1,620	161	139	117	96	74	57	42	28	13	0	0
1,620	1,640	164	142	120	99	77	59	44	30	15	0	0
1,640	1,660	167	145	123	102	80	61	46	32	17	2	0
1,660	1,680	170	148	126	105	83	63	48	34	19	4	0
1,680	1,700	173	151	129	108	86	65	50	36	21	6	0
1,700	1,720	176	154	132	111	89	67	52	38	23	8	0
1,720	1,740	179	157	135	114	92	70	54	40	25	10	0
1,740	1,760	182	160	138	117	95	73	56	42	27	12	0
1,760	1,780	185	163	141	120	98	76	58	44	29	14	0
1,780	1,800	188	166	144	123	101	79	60	46	31	16	2
1,800	1,820	191	169	147	126	104	82	62	48	33	18	4
1,820	1,840	194	172	150	129	107	85	64	50	35	20	6
1,840	1,860	197	175	153	132	110	88	66	52	37	22	8
1,860	1,880	200	178	156	135	113	91	69	54	39	24	10
1,880	1,900	203	181	159	138	116	94	72	56	41	26	12
1,900	1,920	206	184	162	141	119	97	75	58	43	28	14
1,920	1,940	209	187	165	144	122	100	78	60	45	30	16
1,940	1,960	212	190	168	147	125	103	81	62	47	32	18
1,960	1,980	215	193	171	150	128	106	84	64	49	34	20
1,980	2,000	218	196	174	153	131	109	87	66	51	36	22
2,000	2,020	221	199	177	156	134	112	90	68	53	38	24
2,020	2,040	224	202	180	159	137	115	93	71	55	40	26
2,040	2,060	227	205	183	162	140	118	96	74	57	42	28
2,060	2,080	230	208	186	165	143	121	99	77	59	44	30
2,080	2,100	233	211	189	168	146	124	102	80	61	46	32
2,100	2,120	236	214	192	171	149	127	105	83	63	48	34
2,120	2,140	239	217	195	174	152	130	108	86	65	50	36
2,140	2,160	242	220	198	177	155	133	111	89	67	52	38
2,160	2,180	245	223	201	180	158	136	114	92	70	54	40
2,180	2,200	248	226	204	183	161	139	117	95	73	56	42
2,200	2,220	251	229	207	186	164	142	120	98	76	58	44
2,220	2,240	254	232	210	189	167	145	123	101	79	60	46
2,240	2,260	257	235	213	192	170	148	126	104	82	62	48
2,260	2,280	260	238	216	195	173	151	129	107	85	64	50
2,280	2,300	263	241	219	198	176	154	132	110	88	66	52
2,300	2,320	266	244	222	201	179	157	135	113	91	69	54
2,320	2,340	269	247	225	204	182	160	138	116	94	72	56
2,340	2,360	272	250	228	207	185	163	141	119	97	75	58
2,360	2,380	275	253	231	210	188	166	144	122	100	78	60
2,380	2,400	278	256	234	213	191	169	147	125	103	81	62
2,400	2,420	281	259	237	216	194	172	150	128	106	84	64
2,420	2,440	284	262	240	219	197	175	153	131	109	87	66
2,440	2,460	287	265	243	222	200	178	156	134	112	90	68
2,460	2,480	290	268	246	225	203	181	159	137	115	93	71
2,480	2,500	293	271	249	228	206	184	162	140	118	96	74
2,500	2,520	296	274	252	231	209	187	165	143	121	99	77
2,520	2,540	299	277	255	234	212	190	168	146	124	102	80
2,540	2,560	302	280	258	237	215	193	171	149	127	105	83
2,560	2,580	305	283	261	240	218	196	174	152	130	108	86
2,580	2,600	308	286	264	243	221	199	177	155	133	111	89
2,600	2,620	311	289	267	246	224	202	180	158	136	114	92
2,620	2,640	314	292	270	249	227	205	183	161	139	117	95
2,640	2,660	317	295	273	252	230	208	186	164	142	120	98
2,660	2,680	320	298	276	255	233	211	189	167	145	123	101
2,680	2,700	323	301	279	258	236	214	192	170	148	126	104

\$2,700 and over

Use Table 2(b) for a **MARRIED person** on page 23. Also see the instructions on page 22.



**SINGLE Persons—SEMIMONTHLY Payroll Period**

**(For Wages Paid through December 2012)**

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

**SINGLE Persons—SEMIMONTHLY Payroll Period**

**(For Wages Paid through December 2012)**

And 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—										
<b>\$800</b>	<b>\$820</b>	\$90	\$66	\$42	\$25	\$9	\$0	\$0	\$0	\$0	\$0	\$0
<b>820</b>	<b>840</b>	93	69	45	27	11	0	0	0	0	0	0
<b>840</b>	<b>860</b>	96	72	48	29	13	0	0	0	0	0	0
<b>860</b>	<b>880</b>	99	75	51	31	15	0	0	0	0	0	0
<b>880</b>	<b>900</b>	102	78	54	33	17	1	0	0	0	0	0
<b>900</b>	<b>920</b>	105	81	57	35	19	3	0	0	0	0	0
<b>920</b>	<b>940</b>	108	84	60	37	21	5	0	0	0	0	0
<b>940</b>	<b>960</b>	111	87	63	40	23	7	0	0	0	0	0
<b>960</b>	<b>980</b>	114	90	66	43	25	9	0	0	0	0	0
<b>980</b>	<b>1,000</b>	117	93	69	46	27	11	0	0	0	0	0
<b>1,000</b>	<b>1,020</b>	120	96	72	49	29	13	0	0	0	0	0
<b>1,020</b>	<b>1,040</b>	123	99	75	52	31	15	0	0	0	0	0
<b>1,040</b>	<b>1,060</b>	126	102	78	55	33	17	1	0	0	0	0
<b>1,060</b>	<b>1,080</b>	129	105	81	58	35	19	3	0	0	0	0
<b>1,080</b>	<b>1,100</b>	132	108	84	61	37	21	5	0	0	0	0
<b>1,100</b>	<b>1,120</b>	135	111	87	64	40	23	7	0	0	0	0
<b>1,120</b>	<b>1,140</b>	138	114	90	67	43	25	9	0	0	0	0
<b>1,140</b>	<b>1,160</b>	141	117	93	70	46	27	11	0	0	0	0
<b>1,160</b>	<b>1,180</b>	144	120	96	73	49	29	13	0	0	0	0
<b>1,180</b>	<b>1,200</b>	147	123	99	76	52	31	15	0	0	0	0
<b>1,200</b>	<b>1,220</b>	150	126	102	79	55	33	17	1	0	0	0
<b>1,220</b>	<b>1,240</b>	153	129	105	82	58	35	19	3	0	0	0
<b>1,240</b>	<b>1,260</b>	156	132	108	85	61	37	21	5	0	0	0
<b>1,260</b>	<b>1,280</b>	159	135	111	88	64	40	23	7	0	0	0
<b>1,280</b>	<b>1,300</b>	162	138	114	91	67	43	25	9	0	0	0
<b>1,300</b>	<b>1,320</b>	165	141	117	94	70	46	27	11	0	0	0
<b>1,320</b>	<b>1,340</b>	168	144	120	97	73	49	29	13	0	0	0
<b>1,340</b>	<b>1,360</b>	171	147	123	100	76	52	31	15	0	0	0
<b>1,360</b>	<b>1,380</b>	174	150	126	103	79	55	33	17	1	0	0
<b>1,380</b>	<b>1,400</b>	177	153	129	106	82	58	35	19	3	0	0
<b>1,400</b>	<b>1,420</b>	180	156	132	109	85	61	37	21	5	0	0
<b>1,420</b>	<b>1,440</b>	183	159	135	112	88	64	40	23	7	0	0
<b>1,440</b>	<b>1,460</b>	186	162	138	115	91	67	43	25	9	0	0
<b>1,460</b>	<b>1,480</b>	189	165	141	118	94	70	46	27	11	0	0
<b>1,480</b>	<b>1,500</b>	192	168	144	121	97	73	49	29	13	0	0
<b>1,500</b>	<b>1,520</b>	195	171	147	124	100	76	52	31	15	0	0
<b>1,520</b>	<b>1,540</b>	198	174	150	127	103	79	55	33	17	2	0
<b>1,540</b>	<b>1,560</b>	201	177	153	130	106	82	58	35	19	4	0
<b>1,560</b>	<b>1,580</b>	205	180	156	133	109	85	61	38	21	6	0
<b>1,580</b>	<b>1,600</b>	210	183	159	136	112	88	64	41	23	8	0
<b>1,600</b>	<b>1,620</b>	215	186	162	139	115	91	67	44	25	10	0
<b>1,620</b>	<b>1,640</b>	220	189	165	142	118	94	70	47	27	12	0
<b>1,640</b>	<b>1,660</b>	225	192	168	145	121	97	73	50	29	14	0
<b>1,660</b>	<b>1,680</b>	230	195	171	148	124	100	76	53	31	16	0
<b>1,680</b>	<b>1,700</b>	235	198	174	151	127	103	79	56	33	18	2
<b>1,700</b>	<b>1,720</b>	240	201	177	154	130	106	82	59	35	20	4
<b>1,720</b>	<b>1,740</b>	245	205	180	157	133	109	85	62	38	22	6
<b>1,740</b>	<b>1,760</b>	250	210	183	160	136	112	88	65	41	24	8
<b>1,760</b>	<b>1,780</b>	255	215	186	163	139	115	91	68	44	26	10
<b>1,780</b>	<b>1,800</b>	260	220	189	166	142	118	94	71	47	28	12
<b>1,800</b>	<b>1,820</b>	265	225	192	169	145	121	97	74	50	30	14
<b>1,820</b>	<b>1,840</b>	270	230	195	172	148	124	100	77	53	32	16
<b>1,840</b>	<b>1,860</b>	275	235	198	175	151	127	103	80	56	34	18
<b>1,860</b>	<b>1,880</b>	280	240	201	178	154	130	106	83	59	36	20
<b>1,880</b>	<b>1,900</b>	285	245	206	181	157	133	109	86	62	38	22
<b>1,900</b>	<b>1,920</b>	290	250	211	184	160	136	112	89	65	41	24
<b>1,920</b>	<b>1,940</b>	295	255	216	187	163	139	115	92	68	44	26
<b>1,940</b>	<b>1,960</b>	300	260	221	190	166	142	118	95	71	47	28
<b>1,960</b>	<b>1,980</b>	305	265	226	193	169	145	121	98	74	50	30
<b>1,980</b>	<b>2,000</b>	310	270	231	196	172	148	124	101	77	53	32
<b>2,000</b>	<b>2,020</b>	315	275	236	199	175	151	127	104	80	56	34
<b>2,020</b>	<b>2,040</b>	320	280	241	202	178	154	130	107	83	59	36
<b>2,040</b>	<b>2,060</b>	325	285	246	206	181	157	133	110	86	62	38
<b>2,060</b>	<b>2,080</b>	330	290	251	211	184	160	136	113	89	65	41
<b>2,080</b>	<b>2,100</b>	335	295	256	216	187	163	139	116	92	68	44
<b>2,100</b>	<b>2,120</b>	340	300	261	221	190	166	142	119	95	71	47
<b>2,120</b>	<b>2,140</b>	345	305	266	226	193	169	145	122	98	74	50

**\$2,140 and over**

Use Table 3(a) for a **SINGLE person** on page 23. Also see the instructions on page 22.

**MARRIED Persons—SEMIMONTHLY Payroll Period**  
**(For Wages Paid through December 2012)**

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$340	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
340	350	1	0	0	0	0	0	0	0	0	0	0
350	360	2	0	0	0	0	0	0	0	0	0	0
360	370	3	0	0	0	0	0	0	0	0	0	0
370	380	4	0	0	0	0	0	0	0	0	0	0
380	390	5	0	0	0	0	0	0	0	0	0	0
390	400	6	0	0	0	0	0	0	0	0	0	0
400	410	7	0	0	0	0	0	0	0	0	0	0
410	420	8	0	0	0	0	0	0	0	0	0	0
420	430	9	0	0	0	0	0	0	0	0	0	0
430	440	10	0	0	0	0	0	0	0	0	0	0
440	450	11	0	0	0	0	0	0	0	0	0	0
450	460	12	0	0	0	0	0	0	0	0	0	0
460	470	13	0	0	0	0	0	0	0	0	0	0
470	480	14	0	0	0	0	0	0	0	0	0	0
480	490	15	0	0	0	0	0	0	0	0	0	0
490	500	16	0	0	0	0	0	0	0	0	0	0
500	520	17	1	0	0	0	0	0	0	0	0	0
520	540	19	3	0	0	0	0	0	0	0	0	0
540	560	21	5	0	0	0	0	0	0	0	0	0
560	580	23	7	0	0	0	0	0	0	0	0	0
580	600	25	9	0	0	0	0	0	0	0	0	0
600	620	27	11	0	0	0	0	0	0	0	0	0
620	640	29	13	0	0	0	0	0	0	0	0	0
640	660	31	15	0	0	0	0	0	0	0	0	0
660	680	33	17	2	0	0	0	0	0	0	0	0
680	700	35	19	4	0	0	0	0	0	0	0	0
700	720	37	21	6	0	0	0	0	0	0	0	0
720	740	39	23	8	0	0	0	0	0	0	0	0
740	760	41	25	10	0	0	0	0	0	0	0	0
760	780	43	27	12	0	0	0	0	0	0	0	0
780	800	45	29	14	0	0	0	0	0	0	0	0
800	820	47	31	16	0	0	0	0	0	0	0	0
820	840	49	33	18	2	0	0	0	0	0	0	0
840	860	51	35	20	4	0	0	0	0	0	0	0
860	880	53	37	22	6	0	0	0	0	0	0	0
880	900	55	39	24	8	0	0	0	0	0	0	0
900	920	57	41	26	10	0	0	0	0	0	0	0
920	940	59	43	28	12	0	0	0	0	0	0	0
940	960	61	45	30	14	0	0	0	0	0	0	0
960	980	63	47	32	16	0	0	0	0	0	0	0
980	1,000	65	49	34	18	2	0	0	0	0	0	0
1,000	1,020	67	51	36	20	4	0	0	0	0	0	0
1,020	1,040	69	53	38	22	6	0	0	0	0	0	0
1,040	1,060	71	55	40	24	8	0	0	0	0	0	0
1,060	1,080	74	57	42	26	10	0	0	0	0	0	0
1,080	1,100	77	59	44	28	12	0	0	0	0	0	0
1,100	1,120	80	61	46	30	14	0	0	0	0	0	0
1,120	1,140	83	63	48	32	16	0	0	0	0	0	0
1,140	1,160	86	65	50	34	18	2	0	0	0	0	0
1,160	1,180	89	67	52	36	20	4	0	0	0	0	0
1,180	1,200	92	69	54	38	22	6	0	0	0	0	0
1,200	1,220	95	71	56	40	24	8	0	0	0	0	0
1,220	1,240	98	74	58	42	26	10	0	0	0	0	0
1,240	1,260	101	77	60	44	28	12	0	0	0	0	0
1,260	1,280	104	80	62	46	30	14	0	0	0	0	0
1,280	1,300	107	83	64	48	32	16	0	0	0	0	0
1,300	1,320	110	86	66	50	34	18	2	0	0	0	0
1,320	1,340	113	89	68	52	36	20	4	0	0	0	0
1,340	1,360	116	92	70	54	38	22	6	0	0	0	0
1,360	1,380	119	95	72	56	40	24	8	0	0	0	0
1,380	1,400	122	98	74	58	42	26	10	0	0	0	0
1,400	1,420	125	101	77	60	44	28	12	0	0	0	0
1,420	1,440	128	104	80	62	46	30	14	0	0	0	0
1,440	1,460	131	107	83	64	48	32	16	0	0	0	0
1,460	1,480	134	110	86	66	50	34	18	2	0	0	0
1,480	1,500	137	113	89	68	52	36	20	4	0	0	0

**MARRIED Persons—SEMIMONTHLY Payroll Period**

**(For Wages Paid through December 2012)**

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

**\$2,740 and over**

Use Table 3(b) for a **MARRIED** person on page 23. Also see the instructions on page 22.

**SINGLE Persons—MONTHLY Payroll Period**

**(For Wages Paid through December 2012)**

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	230	5	0	0	0	0	0	0	0	0	0	0
230	240	6	0	0	0	0	0	0	0	0	0	0
240	250	7	0	0	0	0	0	0	0	0	0	0
250	260	8	0	0	0	0	0	0	0	0	0	0
260	270	9	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	12	0	0	0	0	0	0	0	0	0	0
300	320	13	0	0	0	0	0	0	0	0	0	0
320	340	15	0	0	0	0	0	0	0	0	0	0
340	360	17	0	0	0	0	0	0	0	0	0	0
360	380	19	0	0	0	0	0	0	0	0	0	0
380	400	21	0	0	0	0	0	0	0	0	0	0
400	420	23	0	0	0	0	0	0	0	0	0	0
420	440	25	0	0	0	0	0	0	0	0	0	0
440	460	27	0	0	0	0	0	0	0	0	0	0
460	480	29	0	0	0	0	0	0	0	0	0	0
480	500	31	0	0	0	0	0	0	0	0	0	0
500	520	33	1	0	0	0	0	0	0	0	0	0
520	540	35	3	0	0	0	0	0	0	0	0	0
540	560	37	5	0	0	0	0	0	0	0	0	0
560	580	39	7	0	0	0	0	0	0	0	0	0
580	600	41	9	0	0	0	0	0	0	0	0	0
600	640	44	12	0	0	0	0	0	0	0	0	0
640	680	48	16	0	0	0	0	0	0	0	0	0
680	720	52	20	0	0	0	0	0	0	0	0	0
720	760	56	24	0	0	0	0	0	0	0	0	0
760	800	60	28	0	0	0	0	0	0	0	0	0
800	840	64	32	1	0	0	0	0	0	0	0	0
840	880	68	36	5	0	0	0	0	0	0	0	0
880	920	72	40	9	0	0	0	0	0	0	0	0
920	960	78	44	13	0	0	0	0	0	0	0	0
960	1,000	84	48	17	0	0	0	0	0	0	0	0
1,000	1,040	90	52	21	0	0	0	0	0	0	0	0
1,040	1,080	96	56	25	0	0	0	0	0	0	0	0
1,080	1,120	102	60	29	0	0	0	0	0	0	0	0
1,120	1,160	108	64	33	1	0	0	0	0	0	0	0
1,160	1,200	114	68	37	5	0	0	0	0	0	0	0
1,200	1,240	120	72	41	9	0	0	0	0	0	0	0
1,240	1,280	126	78	45	13	0	0	0	0	0	0	0
1,280	1,320	132	84	49	17	0	0	0	0	0	0	0
1,320	1,360	138	90	53	21	0	0	0	0	0	0	0
1,360	1,400	144	96	57	25	0	0	0	0	0	0	0
1,400	1,440	150	102	61	29	0	0	0	0	0	0	0
1,440	1,480	156	108	65	33	1	0	0	0	0	0	0
1,480	1,520	162	114	69	37	5	0	0	0	0	0	0
1,520	1,560	168	120	73	41	9	0	0	0	0	0	0
1,560	1,600	174	126	79	45	13	0	0	0	0	0	0
1,600	1,640	180	132	85	49	17	0	0	0	0	0	0
1,640	1,680	186	138	91	53	21	0	0	0	0	0	0
1,680	1,720	192	144	97	57	25	0	0	0	0	0	0
1,720	1,760	198	150	103	61	29	0	0	0	0	0	0
1,760	1,800	204	156	109	65	33	2	0	0	0	0	0
1,800	1,840	210	162	115	69	37	6	0	0	0	0	0
1,840	1,880	216	168	121	73	41	10	0	0	0	0	0
1,880	1,920	222	174	127	79	45	14	0	0	0	0	0
1,920	1,960	228	180	133	85	49	18	0	0	0	0	0
1,960	2,000	234	186	139	91	53	22	0	0	0	0	0
2,000	2,040	240	192	145	97	57	26	0	0	0	0	0
2,040	2,080	246	198	151	103	61	30	0	0	0	0	0
2,080	2,120	252	204	157	109	65	34	2	0	0	0	0
2,120	2,160	258	210	163	115	69	38	6	0	0	0	0
2,160	2,200	264	216	169	121	74	42	10	0	0	0	0
2,200	2,240	270	222	175	127	80	46	14	0	0	0	0
2,240	2,280	276	228	181	133	86	50	18	0	0	0	0
2,280	2,320	282	234	187	139	92	54	22	0	0	0	0
2,320	2,360	288	240	193	145	98	58	26	0	0	0	0
2,360	2,400	294	246	199	151	104	62	30	0	0	0	0

**SINGLE Persons—MONTHLY Payroll Period**

**(For Wages Paid through December 2012)**

And 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	\$300	\$252	\$205	\$157	\$110	\$66	\$34	\$2	\$0	\$0	\$0
2,440	2,480	306	258	211	163	116	70	38	6	0	0	0
2,480	2,520	312	264	217	169	122	74	42	10	0	0	0
2,520	2,560	318	270	223	175	128	80	46	14	0	0	0
2,560	2,600	324	276	229	181	134	86	50	18	0	0	0
2,600	2,640	330	282	235	187	140	92	54	22	0	0	0
2,640	2,680	336	288	241	193	146	98	58	26	0	0	0
2,680	2,720	342	294	247	199	152	104	62	30	0	0	0
2,720	2,760	348	300	253	205	158	110	66	34	3	0	0
2,760	2,800	354	306	259	211	164	116	70	38	7	0	0
2,800	2,840	360	312	265	217	170	122	75	42	11	0	0
2,840	2,880	366	318	271	223	176	128	81	46	15	0	0
2,880	2,920	372	324	277	229	182	134	87	50	19	0	0
2,920	2,960	378	330	283	235	188	140	93	54	23	0	0
2,960	3,000	384	336	289	241	194	146	99	58	27	0	0
3,000	3,040	390	342	295	247	200	152	105	62	31	0	0
3,040	3,080	396	348	301	253	206	158	111	66	35	3	0
3,080	3,120	402	354	307	259	212	164	117	70	39	7	0
3,120	3,160	409	360	313	265	218	170	123	75	43	11	0
3,160	3,200	419	366	319	271	224	176	129	81	47	15	0
3,200	3,240	429	372	325	277	230	182	135	87	51	19	0
3,240	3,280	439	378	331	283	236	188	141	93	55	23	0
3,280	3,320	449	384	337	289	242	194	147	99	59	27	0
3,320	3,360	459	390	343	295	248	200	153	105	63	31	0
3,360	3,400	469	396	349	301	254	206	159	111	67	35	3
3,400	3,440	479	402	355	307	260	212	165	117	71	39	7
3,440	3,480	489	410	361	313	266	218	171	123	76	43	11
3,480	3,520	499	420	367	319	272	224	177	129	82	47	15
3,520	3,560	509	430	373	325	278	230	183	135	88	51	19
3,560	3,600	519	440	379	331	284	236	189	141	94	55	23
3,600	3,640	529	450	385	337	290	242	195	147	100	59	27
3,640	3,680	539	460	391	343	296	248	201	153	106	63	31
3,680	3,720	549	470	397	349	302	254	207	159	112	67	35
3,720	3,760	559	480	403	355	308	260	213	165	118	71	39
3,760	3,800	569	490	411	361	314	266	219	171	124	76	43
3,800	3,840	579	500	421	367	320	272	225	177	130	82	47
3,840	3,880	589	510	431	373	326	278	231	183	136	88	51
3,880	3,920	599	520	441	379	332	284	237	189	142	94	55
3,920	3,960	609	530	451	385	338	290	243	195	148	100	59
3,960	4,000	619	540	461	391	344	296	249	201	154	106	63
4,000	4,040	629	550	471	397	350	302	255	207	160	112	67
4,040	4,080	639	560	481	403	356	308	261	213	166	118	71
4,080	4,120	649	570	491	412	362	314	267	219	172	124	77
4,120	4,160	659	580	501	422	368	320	273	225	178	130	83
4,160	4,200	669	590	511	432	374	326	279	231	184	136	89
4,200	4,240	679	600	521	442	380	332	285	237	190	142	95
4,240	4,280	689	610	531	452	386	338	291	243	196	148	101
4,280	4,320	699	620	541	462	392	344	297	249	202	154	107
4,320	4,360	709	630	551	472	398	350	303	255	208	160	113
4,360	4,400	719	640	561	482	404	356	309	261	214	166	119
4,400	4,440	729	650	571	492	413	362	315	267	220	172	125
4,440	4,480	739	660	581	502	423	368	321	273	226	178	131
4,480	4,520	749	670	591	512	433	374	327	279	232	184	137
4,520	4,560	759	680	601	522	443	380	333	285	238	190	143
4,560	4,600	769	690	611	532	453	386	339	291	244	196	149
4,600	4,640	779	700	621	542	463	392	345	297	250	202	155
4,640	4,680	789	710	631	552	473	398	351	303	256	208	161
4,680	4,720	799	720	641	562	483	404	357	309	262	214	167
4,720	4,760	809	730	651	572	493	414	363	315	268	220	173
4,760	4,800	819	740	661	582	503	424	369	321	274	226	179
4,800	4,840	829	750	671	592	513	434	375	327	280	232	185
4,840	4,880	839	760	681	602	523	444	381	333	286	238	191
4,880	4,920	849	770	691	612	533	454	387	339	292	244	197
4,920	4,960	859	780	701	622	543	464	393	345	298	250	203
4,960	5,000	869	790	711	632	553	474	399	351	304	256	209
5,000	5,040	879	800	721	642	563	484	405	357	310	262	215
5,040	5,080	889	810	731	652	573	494	414	363	316	268	221

\$5,080 and over

Use Table 4(a) for a **SINGLE person** on page 23. Also see the instructions on page 22.

**MARRIED Persons—MONTHLY Payroll Period**

**(For Wages Paid through December 2012)**

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
680	720	3	0	0	0	0	0	0	0	0	0	0
720	760	7	0	0	0	0	0	0	0	0	0	0
760	800	11	0	0	0	0	0	0	0	0	0	0
800	840	15	0	0	0	0	0	0	0	0	0	0
840	880	19	0	0	0	0	0	0	0	0	0	0
880	920	23	0	0	0	0	0	0	0	0	0	0
920	960	27	0	0	0	0	0	0	0	0	0	0
960	1,000	31	0	0	0	0	0	0	0	0	0	0
1,000	1,040	35	3	0	0	0	0	0	0	0	0	0
1,040	1,080	39	7	0	0	0	0	0	0	0	0	0
1,080	1,120	43	11	0	0	0	0	0	0	0	0	0
1,120	1,160	47	15	0	0	0	0	0	0	0	0	0
1,160	1,200	51	19	0	0	0	0	0	0	0	0	0
1,200	1,240	55	23	0	0	0	0	0	0	0	0	0
1,240	1,280	59	27	0	0	0	0	0	0	0	0	0
1,280	1,320	63	31	0	0	0	0	0	0	0	0	0
1,320	1,360	67	35	3	0	0	0	0	0	0	0	0
1,360	1,400	71	39	7	0	0	0	0	0	0	0	0
1,400	1,440	75	43	11	0	0	0	0	0	0	0	0
1,440	1,480	79	47	15	0	0	0	0	0	0	0	0
1,480	1,520	83	51	19	0	0	0	0	0	0	0	0
1,520	1,560	87	55	23	0	0	0	0	0	0	0	0
1,560	1,600	91	59	27	0	0	0	0	0	0	0	0
1,600	1,640	95	63	31	0	0	0	0	0	0	0	0
1,640	1,680	99	67	35	4	0	0	0	0	0	0	0
1,680	1,720	103	71	39	8	0	0	0	0	0	0	0
1,720	1,760	107	75	43	12	0	0	0	0	0	0	0
1,760	1,800	111	79	47	16	0	0	0	0	0	0	0
1,800	1,840	115	83	51	20	0	0	0	0	0	0	0
1,840	1,880	119	87	55	24	0	0	0	0	0	0	0
1,880	1,920	123	91	59	28	0	0	0	0	0	0	0
1,920	1,960	127	95	63	32	0	0	0	0	0	0	0
1,960	2,000	131	99	67	36	4	0	0	0	0	0	0
2,000	2,040	135	103	71	40	8	0	0	0	0	0	0
2,040	2,080	139	107	75	44	12	0	0	0	0	0	0
2,080	2,120	143	111	79	48	16	0	0	0	0	0	0
2,120	2,160	147	115	83	52	20	0	0	0	0	0	0
2,160	2,200	153	119	87	56	24	0	0	0	0	0	0
2,200	2,240	159	123	91	60	28	0	0	0	0	0	0
2,240	2,280	165	127	95	64	32	0	0	0	0	0	0
2,280	2,320	171	131	99	68	36	4	0	0	0	0	0
2,320	2,360	177	135	103	72	40	8	0	0	0	0	0
2,360	2,400	183	139	107	76	44	12	0	0	0	0	0
2,400	2,440	189	143	111	80	48	16	0	0	0	0	0
2,440	2,480	195	148	115	84	52	20	0	0	0	0	0
2,480	2,520	201	154	119	88	56	24	0	0	0	0	0
2,520	2,560	207	160	123	92	60	28	0	0	0	0	0
2,560	2,600	213	166	127	96	64	32	1	0	0	0	0
2,600	2,640	219	172	131	100	68	36	5	0	0	0	0
2,640	2,680	225	178	135	104	72	40	9	0	0	0	0
2,680	2,720	231	184	139	108	76	44	13	0	0	0	0
2,720	2,760	237	190	143	112	80	48	17	0	0	0	0
2,760	2,800	243	196	148	116	84	52	21	0	0	0	0
2,800	2,840	249	202	154	120	88	56	25	0	0	0	0
2,840	2,880	255	208	160	124	92	60	29	0	0	0	0
2,880	2,920	261	214	166	128	96	64	33	1	0	0	0
2,920	2,960	267	220	172	132	100	68	37	5	0	0	0
2,960	3,000	273	226	178	136	104	72	41	9	0	0	0
3,000	3,040	279	232	184	140	108	76	45	13	0	0	0
3,040	3,080	285	238	190	144	112	80	49	17	0	0	0
3,080	3,120	291	244	196	149	116	84	53	21	0	0	0
3,120	3,160	297	250	202	155	120	88	57	25	0	0	0
3,160	3,200	303	256	208	161	124	92	61	29	0	0	0
3,200	3,240	309	262	214	167	128	96	65	33	1	0	0
3,240	3,280	315	268	220	173	132	100	69	37	5	0	0
3,280	3,320	321	274	226	179	136	104	73	41	9	0	0
3,320	3,360	327	280	232	185	140	108	77	45	13	0	0
3,360	3,400	333	286	238	191	144	112	81	49	17	0	0

**MARRIED Persons—MONTHLY Payroll Period**

**(For Wages Paid through December 2012)**

And 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—										
\$3,400	\$3,440	\$339	\$292	\$244	\$197	\$149	\$116	\$85	\$53	\$21	\$0	\$0
3,440	3,480	345	298	250	203	155	120	89	57	25	0	0
3,480	3,520	351	304	256	209	161	124	93	61	29	0	0
3,520	3,560	357	310	262	215	167	128	97	65	33	2	0
3,560	3,600	363	316	268	221	173	132	101	69	37	6	0
3,600	3,640	369	322	274	227	179	136	105	73	41	10	0
3,640	3,680	375	328	280	233	185	140	109	77	45	14	0
3,680	3,720	381	334	286	239	191	144	113	81	49	18	0
3,720	3,760	387	340	292	245	197	150	117	85	53	22	0
3,760	3,800	393	346	298	251	203	156	121	89	57	26	0
3,800	3,840	399	352	304	257	209	162	125	93	61	30	0
3,840	3,880	405	358	310	263	215	168	129	97	65	34	2
3,880	3,920	411	364	316	269	221	174	133	101	69	38	6
3,920	3,960	417	370	322	275	227	180	137	105	73	42	10
3,960	4,000	423	376	328	281	233	186	141	109	77	46	14
4,000	4,040	429	382	334	287	239	192	145	113	81	50	18
4,040	4,080	435	388	340	293	245	198	150	117	85	54	22
4,080	4,120	441	394	346	299	251	204	156	121	89	58	26
4,120	4,160	447	400	352	305	257	210	162	125	93	62	30
4,160	4,200	453	406	358	311	263	216	168	129	97	66	34
4,200	4,240	459	412	364	317	269	222	174	133	101	70	38
4,240	4,280	465	418	370	323	275	228	180	137	105	74	42
4,280	4,320	471	424	376	329	281	234	186	141	109	78	46
4,320	4,360	477	430	382	335	287	240	192	145	113	82	50
4,360	4,400	483	436	388	341	293	246	198	151	117	86	54
4,400	4,440	489	442	394	347	299	252	204	157	121	90	58
4,440	4,480	495	448	400	353	305	258	210	163	125	94	62
4,480	4,520	501	454	406	359	311	264	216	169	129	98	66
4,520	4,560	507	460	412	365	317	270	222	175	133	102	70
4,560	4,600	513	466	418	371	323	276	228	181	137	106	74
4,600	4,640	519	472	424	377	329	282	234	187	141	110	78
4,640	4,680	525	478	430	383	335	288	240	193	145	114	82
4,680	4,720	531	484	436	389	341	294	246	199	151	118	86
4,720	4,760	537	490	442	395	347	300	252	205	157	122	90
4,760	4,800	543	496	448	401	353	306	258	211	163	126	94
4,800	4,840	549	502	454	407	359	312	264	217	169	130	98
4,840	4,880	555	508	460	413	365	318	270	223	175	134	102
4,880	4,920	561	514	466	419	371	324	276	229	181	138	106
4,920	4,960	567	520	472	425	377	330	282	235	187	142	110
4,960	5,000	573	526	478	431	383	336	288	241	193	146	114
5,000	5,040	579	532	484	437	389	342	294	247	199	152	118
5,040	5,080	585	538	490	443	395	348	300	253	205	158	122
5,080	5,120	591	544	496	449	401	354	306	259	211	164	126
5,120	5,160	597	550	502	455	407	360	312	265	217	170	130
5,160	5,200	603	556	508	461	413	366	318	271	223	176	134
5,200	5,240	609	562	514	467	419	372	324	277	229	182	138
5,240	5,280	615	568	520	473	425	378	330	283	235	188	142
5,280	5,320	621	574	526	479	431	384	336	289	241	194	146
5,320	5,360	627	580	532	485	437	390	342	295	247	200	152
5,360	5,400	633	586	538	491	443	396	348	301	253	206	158
5,400	5,440	639	592	544	497	449	402	354	307	259	212	164
5,440	5,480	645	598	550	503	455	408	360	313	265	218	170
5,480	5,520	651	604	556	509	461	414	366	319	271	224	176
5,520	5,560	657	610	562	515	467	420	372	325	277	230	182
5,560	5,600	663	616	568	521	473	426	378	331	283	236	188
5,600	5,640	669	622	574	527	479	432	384	337	289	242	194
5,640	5,680	675	628	580	533	485	438	390	343	295	248	200
5,680	5,720	681	634	586	539	491	444	396	349	301	254	206
5,720	5,760	687	640	592	545	497	450	402	355	307	260	212
5,760	5,800	693	646	598	551	503	456	408	361	313	266	218
5,800	5,840	699	652	604	557	509	462	414	367	319	272	224
5,840	5,880	705	658	610	563	515	468	420	373	325	278	230

**\$5,880 and over**

Use Table 4(b) for a **MARRIED person** on page 23. Also see the instructions on page 22.



**SINGLE Persons—DAILY Payroll Period**

**(For Wages Paid through December 2012)**

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

**SINGLE Persons—DAILY Payroll Period**

**(For Wages Paid through December 2012)**

And 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—										
<b>\$219</b>	<b>\$222</b>	\$38	\$34	\$30	\$27	\$23	\$20	\$17	\$15	\$13	\$10	\$8
<b>222</b>	<b>225</b>	39	35	31	28	24	20	17	15	13	11	9
<b>225</b>	<b>228</b>	39	36	32	28	25	21	18	16	14	11	9
<b>228</b>	<b>231</b>	40	36	33	29	25	22	18	16	14	12	10
<b>231</b>	<b>234</b>	41	37	33	30	26	23	19	17	14	12	10
<b>234</b>	<b>237</b>	42	38	34	31	27	23	20	17	15	13	10
<b>237</b>	<b>240</b>	42	39	35	31	28	24	20	18	15	13	11
<b>240</b>	<b>243</b>	43	39	36	32	28	25	21	18	16	14	11
<b>243</b>	<b>246</b>	44	40	36	33	29	26	22	18	16	14	12
<b>246</b>	<b>249</b>	45	41	37	34	30	26	23	19	17	14	12
<b>249</b>	<b>252</b>	45	42	38	34	31	27	23	20	17	15	13
<b>252</b>	<b>255</b>	46	42	39	35	31	28	24	20	18	15	13
<b>255</b>	<b>258</b>	47	43	39	36	32	29	25	21	18	16	14
<b>258</b>	<b>261</b>	48	44	40	37	33	29	26	22	18	16	14
<b>261</b>	<b>264</b>	48	45	41	37	34	30	26	23	19	17	15
<b>264</b>	<b>267</b>	49	45	42	38	34	31	27	23	20	17	15
<b>267</b>	<b>270</b>	50	46	42	39	35	32	28	24	21	18	15
<b>270</b>	<b>273</b>	51	47	43	40	36	32	29	25	21	18	16
<b>273</b>	<b>276</b>	51	48	44	40	37	33	29	26	22	19	16
<b>276</b>	<b>279</b>	52	48	45	41	37	34	30	26	23	19	17
<b>279</b>	<b>282</b>	53	49	45	42	38	35	31	27	24	20	17
<b>282</b>	<b>285</b>	54	50	46	43	39	35	32	28	24	21	18
<b>285</b>	<b>288</b>	54	51	47	43	40	36	32	29	25	21	18
<b>288</b>	<b>291</b>	55	51	48	44	40	37	33	29	26	22	19
<b>291</b>	<b>294</b>	56	52	48	45	41	38	34	30	27	23	19
<b>294</b>	<b>297</b>	57	53	49	46	42	38	35	31	27	24	20
<b>297</b>	<b>300</b>	57	54	50	46	43	39	35	32	28	24	21
<b>300</b>	<b>303</b>	58	54	51	47	43	40	36	32	29	25	22
<b>303</b>	<b>306</b>	59	55	51	48	44	41	37	33	30	26	22
<b>306</b>	<b>309</b>	60	56	52	49	45	41	38	34	30	27	23
<b>309</b>	<b>312</b>	60	57	53	49	46	42	38	35	31	27	24
<b>312</b>	<b>315</b>	61	57	54	50	46	43	39	35	32	28	25
<b>315</b>	<b>318</b>	62	58	54	51	47	44	40	36	33	29	25
<b>318</b>	<b>321</b>	63	59	55	52	48	44	41	37	33	30	26
<b>321</b>	<b>324</b>	63	60	56	52	49	45	41	38	34	30	27
<b>324</b>	<b>327</b>	64	60	57	53	49	46	42	38	35	31	28
<b>327</b>	<b>330</b>	65	61	57	54	50	47	43	39	36	32	28
<b>330</b>	<b>333</b>	66	62	58	55	51	47	44	40	36	33	29
<b>333</b>	<b>336</b>	66	63	59	55	52	48	44	41	37	33	30
<b>336</b>	<b>339</b>	67	63	60	56	52	49	45	41	38	34	31
<b>339</b>	<b>341</b>	68	64	60	57	53	49	46	42	38	35	31
<b>341</b>	<b>343</b>	69	65	61	57	54	50	46	43	39	35	32
<b>343</b>	<b>345</b>	69	65	61	58	54	50	47	43	39	36	32
<b>345</b>	<b>347</b>	70	66	62	58	55	51	47	44	40	36	33
<b>347</b>	<b>349</b>	70	66	62	59	55	51	48	44	40	37	33
<b>349</b>	<b>351</b>	71	67	63	59	56	52	48	45	41	37	34
<b>351</b>	<b>353</b>	71	67	63	60	56	52	49	45	41	38	34
<b>353</b>	<b>355</b>	72	68	64	60	57	53	49	46	42	38	35
<b>355</b>	<b>357</b>	72	68	64	61	57	53	50	46	42	39	35
<b>357</b>	<b>359</b>	73	69	65	61	58	54	50	47	43	39	36
<b>359</b>	<b>361</b>	73	69	65	62	58	54	51	47	43	40	36
<b>361</b>	<b>363</b>	74	70	66	62	59	55	51	48	44	40	37
<b>363</b>	<b>365</b>	74	70	66	63	59	55	52	48	44	41	37
<b>365</b>	<b>367</b>	75	71	67	63	60	56	52	49	45	41	38
<b>367</b>	<b>369</b>	76	71	67	64	60	56	53	49	45	42	38
<b>369</b>	<b>371</b>	76	72	68	64	61	57	53	50	46	42	39
<b>371</b>	<b>373</b>	77	73	69	65	61	57	54	50	46	43	39
<b>373</b>	<b>375</b>	77	73	69	65	62	58	54	51	47	43	40
<b>375</b>	<b>377</b>	78	74	70	66	62	58	55	51	47	44	40
<b>377</b>	<b>379</b>	78	74	70	66	63	59	55	52	48	44	41
<b>379</b>	<b>381</b>	79	75	71	67	63	59	56	52	48	45	41
<b>381</b>	<b>383</b>	79	75	71	67	64	60	56	53	49	45	42
<b>383</b>	<b>385</b>	80	76	72	68	64	60	57	53	49	46	42
<b>385</b>	<b>387</b>	81	77	72	68	65	61	57	54	50	46	43
<b>387</b>	<b>389</b>	81	77	73	69	65	61	58	54	50	47	43
<b>389</b>	<b>391</b>	82	78	74	69	66	62	58	55	51	47	44

**\$391 and over**

Use Table 8(a) for a **SINGLE person** on page 24. Also see the instructions on page 22.

**MARRIED Persons—DAILY Payroll Period**

**(For Wages Paid through December 2012)**

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

**MARRIED Persons—DAILY Payroll Period**

**(For Wages Paid through December 2012)**

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

\$401 and over

Use Table 8(b) for a **MARRIED person** on page 24. Also see the instructions on page 22.



<b>A</b>		940 .....	<a href="#">19</a>	<b>R</b>	
Aliens, nonresident .....	<a href="#">11</a>	943 .....	<a href="#">18</a>	Reconciling Forms W-2, W-3, and	
<b>C</b>		943-X .....	<a href="#">18</a>	943 .....	<a href="#">20</a>
COBRA premium assistance		I-9 .....	<a href="#">3</a>	Reconciling wage reporting	
credit .....	<a href="#">2, 6</a>	W-2 .....	<a href="#">19</a>	forms .....	<a href="#">20</a>
Commodity wages .....	<a href="#">9</a>	W-4 .....	<a href="#">3, 11</a>	<b>S</b>	
Crew leaders .....	<a href="#">8, 20</a>	W-4(SP) .....	<a href="#">3, 11</a>	Share farmers .....	<a href="#">9</a>
<b>D</b>		<b>H</b>		Social security and Medicare	
Deposit:		H-2A visa holders .....	<a href="#">9</a>	withholding .....	<a href="#">10</a>
Penalties .....	<a href="#">17</a>	Household employees:		Social security number (SSN) ....	<a href="#">7</a>
Deposit rules:		Employment tax withholding .....	<a href="#">9</a>	Supplemental wages .....	<a href="#">13</a>
Electronic funds transfer .....	<a href="#">14</a>	Husband-wife business .....	<a href="#">8</a>	<b>T</b>	
Lookback period .....	<a href="#">14</a>	<b>I</b>		Taxpayer Advocate .....	<a href="#">3</a>
Differential wage payments .....	<a href="#">2</a>	Income tax withholding:		Taxpayer identification	
Disregarded entities .....	<a href="#">2</a>	How to figure .....	<a href="#">13</a>	number .....	<a href="#">6</a>
<b>E</b>		Percentage method .....	<a href="#">22</a>	Trust fund recovery penalty .....	<a href="#">17</a>
Electronic deposits .....	<a href="#">16</a>	Wage bracket method .....	<a href="#">22</a>	<b>U</b>	
Electronic payment .....	<a href="#">3</a>	Who must withhold .....	<a href="#">10</a>	Unresolved tax issues ( Taxpayer	
Electronic reporting .....	<a href="#">5</a>	Independent contractor .....	<a href="#">8</a>	Advocate) .....	<a href="#">3</a>
Employee defined .....	<a href="#">8</a>	<b>L</b>		<b>W</b>	
Employer identification number		Lookback period .....	<a href="#">14</a>	Withholding:	
(EIN) .....	<a href="#">6</a>	<b>N</b>		Income tax .....	<a href="#">10</a>
Employers of farmworkers .....	<a href="#">8</a>	Noncash wages .....	<a href="#">9</a>	Nonresident aliens .....	<a href="#">11</a>
Exemption from withholding ....	<a href="#">11</a>	<b>P</b>		Supplemental wages .....	<a href="#">13</a>
<b>F</b>		Penalties .....	<a href="#">17</a>		■
Farmworkers:		Prior year adjustments .....	<a href="#">18</a>	<b>Q</b>	
Crew leaders .....	<a href="#">8</a>	<b>Q</b>		Qualified subchapter S	
Defined .....	<a href="#">8</a>	Qualified subchapter S		subsidiaries (QSubs) .....	<a href="#">2</a>
Federal unemployment (FUTA)		taxes .....	<a href="#">19</a>	<b>Forms:</b>	
taxes .....	<a href="#">19</a>	843 .....	<a href="#">19</a>		
Forms:					
843 .....	<a href="#">19</a>				

# Quick and Easy Access to IRS Tax Help and Tax Products

---



## Internet

You can access IRS.gov 24 hours a day, 7 days a week, at:

- Access commercial tax preparation and *e-file* services available free to eligible taxpayers;
- Download forms, instructions, and publications;
- Order IRS products online;
- Research your tax questions online;
- Search publications online by topic or keyword;
- Send us comments or request help by email; and
- Sign up to receive local and national tax news by email.



## Mail

Send your order for tax products to:

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

You should receive your products within 10 days after we receive your order.



## DVD For Tax Products

*You can order Publication 1796, IRS Tax Products DVD, and obtain:*

- Current-year forms, instructions, and publications.
- Prior-year forms, instructions, and publications.
- Tax Map: an electronic research tool and finding aid.
- Tax law frequently asked questions.
- Tax Topics from the IRS telephone response system.
- Internal Revenue Code – Title 26 of the U.S. Code.
- Fill-in, print, and save features for most tax forms.
- Internal Revenue Bulletins.
- Toll-free and email technical support.
- Two releases during the year.
  - The first release will ship the beginning of January 2012.
  - The final release will ship the beginning of March 2012.

Purchase the DVD from National Technical Information Service at [www.irs.gov/cdorders](http://www.irs.gov/cdorders) for \$30 (no handling fee) or call 1-877-233-6767 toll-free to buy the DVD for \$30 (plus a \$6 handling fee).



## Phone

Order current year forms, instructions, and publications and prior year forms and instructions by calling 1-800-TAX-FORM (1-800-829-3676). If you have access to TTY/TDD equipment, call 1-800-829-4059 to ask tax questions or to order forms and publications. You should receive your order within 10 working days.



## Walk-In

You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, grocery stores, copy centers, city and county offices, credit unions, and office supply stores have a collection of products available to print from a CD or photocopy from reproducible proofs. Also, some IRS offices and libraries have the Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.