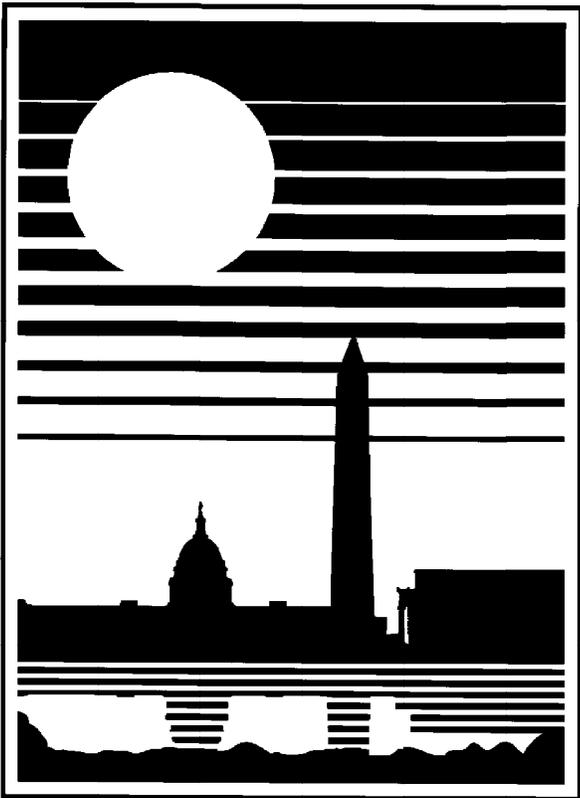




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Circular A, Agricultural Employer's Tax Guide



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Contents

Important Changes	2
Important Reminders.....	2
1997 Tax Calendar	2
Introduction.....	3
1. Taxpayer Identification Numbers.....	4
2. Who Are Employees?	4
3. Employment Taxes	5
4. Social Security and Medicare Taxes	5
5. Income Tax Withholding	6
6. Deposit Requirements.....	8
7. Form 943	12
8. Advance Earned Income Credit (EIC) Payment	13
9. Adjustments	14
10. Form W-2	15
11. Magnetic Media Reporting.....	15
12. Federal Unemployment (FUTA) Tax	15
13. Records You Should Keep.....	16
14. Reconciling Wage Reporting Forms	17
15. Income Tax Withholding Methods	17
16. Advance Earned Income Credit (EIC) Payment Methods	18
How Do Employment Taxes Apply to Farmwork?	19
Income Tax Withholding Percentage Tables	20
Income Tax Withholding Wage Bracket Tables	22
Advance EIC Tables	42
Index	46

Important Changes

Tax rates and maximum wages.— The social security and Medicare tax rates remain the same for 1996 and 1997. The social security tax is 6.2% for both the employer and the employee (12.4% total). The Medicare tax is 1.45% for both the employer and the employee (2.9% total). The wage base for social security for 1996 is \$62,700. For 1997, the wage base for social security is \$65,400. For 1996 and 1997, there is no wage base limitation for Medicare tax; all covered wages are subject to Medicare tax.

Electronic deposit requirement.— If your total deposits of social security, Medicare, and withheld income taxes were more than \$50,000 in 1995, you must make electronic deposits for all depository tax liabilities that occur after June 30, 1997. For details, see section 6.

Notice CP 136 limited.— The annual deposit schedule notification (CP 136) will not be mailed to all employers for 1997. For 1997 and following years, this notice will be mailed only to employers identified as having a change in their deposit schedule (monthly or semiweekly) for the next calendar year. See **When To Deposit** in section 6.

FUTA exemption for H-2(A) visa workers.— The exemption from Federal unemployment tax (FUTA) for H-2(A) workers admitted to the United States on a temporary basis to perform agricultural labor has been made permanent retroactive to January 1, 1995. See section 12 for more information.

Other changes.— New laws have been enacted to provide for employer plans for medical savings accounts, educational assistance, long-term care, adoption assistance, and SIMPLE retirement accounts for employees. See **Publication 553**, Highlights of 1996 Tax Law Changes, for more information.

Important Reminders

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

When you hire a new employee.— Ask each new employee to complete the 1997 **Form W-4**, Employee's Withholding Allowance Certificate. Also, ask the employee to show you his or her social security card so you can record the employee's name and social security number accurately. If the employee has lost the card or recently changed names, have the employee apply for a new card. If the employee does not have a card, have the employee apply for one on **Form SS-5**, Application for a Social Security Card. (See section 1.)

Eligibility for employment.— You must verify that each new employee is legally eligible to work in the United

States. This includes completing the Immigration and Naturalization Service (INS) **Form I-9**, Employment Eligibility Verification. You can get the form from INS offices. Contact the INS at 1-800-755-0777 for further information.

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

When a crew leader furnishes workers to you.— Record the crew leader's name, address, and employer identification number. (See sections 2 and 13.)

Information returns.— You must furnish **Form W-2**, Wage and Tax Statement, to each employee by January 31 for the previous year. See section 10. You also may have to file information returns to report certain types of payments made during the year. For example, you must file **Form 1099-MISC**, Miscellaneous Income, to report payments of \$600 or more to persons not treated as employees (e.g., independent contractors) for services performed for your trade or business. For details about Forms 1099 and for information about required magnetic media filing, see the separate **Instructions for Forms 1099, 1098, 5498, and W-2G**. Do not use the Form 1099 to report wages or other compensation you paid to employees; report these on Form W-2. See the separate **Instructions for Form W-2** for details.

Help with unresolved tax issues.— The **Problem Resolution Program** is for people who have been unable to resolve their problems with the IRS. If you have a tax problem you cannot clear up through normal channels, write to your local IRS District Director for problem resolution assistance. People who have access to TTY/TDD equipment may call 1-800-829-4059 to ask for help from Problem Resolution. This office cannot change the tax law or technical decisions. But it can help you clear up problems that resulted from previous contacts.

Information reporting call site.— The IRS operates a centralized call site to answer questions about reporting on Forms W-2, W-3, 1099, and other information returns. If you have questions related to reporting on information returns, you may call 304-263-8700.

1997 Calendar

The following are important dates and responsibilities. Also see **Pub. 509**, Tax Calendars for 1997.

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

By January 31.— File **Form 943**, Employer's Annual Tax Return for Agricultural Employees, with the Internal Revenue Service. (See section 7.) If you deposited all

Form 943 taxes when due, you may file Form 943 by February 10. Furnish each employee a completed **Form W-2**, Wage and Tax Statement. (See section 10.) Furnish each recipient a completed Form 1099 (e.g., **Form 1099-MISC**, Miscellaneous Income). You may furnish Form W-2 or 1099 by mail as explained in the **Note** above. Also file **Form 940** or **Form 940-EZ**, Employer's Annual Federal Unemployment (FUTA) Tax Return. (See section 12.) But if you deposited all the FUTA tax when due, you may file Form 940 or 940-EZ on or before February 10.

File **Form 945**, Annual Return of Withheld Federal Income Tax, to report any nonpayroll income tax withheld during 1996. See **Circular E**, Employer's Tax Guide (Pub. 15) for more information.

By February 15.— Ask for a new Form W-4 from each employee who claimed exemption from withholding last year.

On February 16.— Begin withholding for any employee who previously claimed exemption from withholding but has not given you a new Form W-4 for the current year. If the employee does not give you a new Form W-4, withhold tax as if he or she is single, with zero withholding allowances. The Form W-4 previously given to you claiming exemption is now expired. (See section 5.)

By February 28.— Send Copy A of all Forms W-2 with **Form W-3**, Transmittal of Wage and Tax Statements, or your magnetic media wage report to the Social Security Administration. (See sections 10 and 11.)

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

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

Introduction

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

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

Ordering publications and forms.— To order free publications and forms, call 1-800-TAX-FORM (1-800-829-3676). You may also complete and mail **Form 7018-A**, Employer's Order Blank for 1997 Forms, located at the end of this publication.

Publications and forms are also available by a personal computer and modem. If you subscribe to an online service, ask if IRS information is available and, if so, how to get it. You can also get the information through IRIS, the Internal Revenue Information Services, on FedWorld, a government bulletin board. Tax forms, instructions, publications, and other IRS information, are available through IRIS.

IRIS is accessible directly using your modem by calling 703-321-8020. On the Internet, you can telnet to iris.irs.ustreas.gov, for file transfer protocol services, connect to ftp.irs.ustreas.gov. If you are using the World Wide Web, connect to <http://www.irs.ustreas.gov>, or FedWorld's help desk offers technical assistance on accessing IRIS (not tax help) during regular business hours at 703-487-4608. The IRIS menus offer information on available file formats and software needed to read and print files. You must print the forms to use them; the forms are not designed to be filled out on-screen.

Telephone help.— You can call the IRS with your tax question Monday through Friday during regular business hours. Check your telephone book for the local number. If you do not have one, you can call 1-800-829-1040.

Telephone help for persons with TTY/TDD equipment.— If you have access to TTY/TDD equipment, you can call 1-800-829-4059 with your tax question or to order forms and publications. See your tax package for the hours of operation.

Useful Items

You may want to see:

Publication

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

Form (and Instructions)

- W-2** Wage and Tax Statement (separate instructions)
- W-3** Transmittal of Wage and Tax Statements
- W-4** Employee's Withholding Allowance Certificate

- **940** (or **940-EZ**) Employer's Annual Federal Unemployment (FUTA) Tax Return
- **941** Employer's Quarterly Federal Tax Return
- **943** Employer's Annual Tax Return for Agricultural Employees
- **945** Annual Return of Withheld Federal Income Tax (separate instructions)
- **1099-MISC** Miscellaneous Income (separate instructions)

1. Taxpayer Identification Numbers

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

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

If you have not asked for an EIN, request one on **Form SS-4**, Application for Employer Identification Number. You can get this form at IRS or SSA offices. You can ask for an EIN immediately by calling the Tele-TIN phone number for your state's IRS Service Center listed in the instructions for Form SS-4. (The Philadelphia Service Center has a new telephone number: 215-516-6999).

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

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

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

Social security number.— An employee's social security number (SSN) consists of nine digits separated as follows: 000-00-0000. You must obtain each employee's name and SSN because you must enter them on Form

W-2. If you do not provide the correct name and SSN, you may owe a penalty. Any employee without a social security card can get one by completing Form SS-5. You can get this form at SSA offices or by calling 1-800-772-1213. If your employee has applied for an SSN but does not have one when you must file Form W-2, enter "Applied For" on the form. When the employee receives the SSN, file **Form W-2c**, Corrected Wage and Tax Statement, to show the employee's SSN.

Note: Record the name and number of each employee exactly as they are shown on the employee's social security card. If the employee's name is not correct as shown on the card (for example, because of marriage or divorce), the employee should request a new card from the SSA.

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

2. Who Are Employees?

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

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

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

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

- Raise or harvest agricultural or horticultural products on a farm.
- Work in connection with the operation, management, conservation, improvement, or maintenance of your farm and its tools and equipment.
- Handle, process, or package any agricultural or horticultural commodity if you produced over half of the

commodity (for a group of more than 20 operators, all of the commodity).

- Do work related to cotton ginning, turpentine, or gum resin products.
- Do housework in your private home if it is on a farm that is operated for profit. (You may report the taxes for household employees separately. See sections 3 and 7.)

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

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

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

Crew Leaders

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

3. Employment Taxes

Cash wages you pay to employees for farmwork are subject to social security and Medicare taxes. If the wages are subject to social security and Medicare taxes, they are also subject to income tax withholding. You may also be liable for Federal unemployment tax, which is not withheld by you or paid by the employee. Unemployment tax is discussed in section 12. Cash wages include checks, money orders, etc. Do not count the value of food, lodging, and other noncash items.

Caution: *Noncash payments, such as commodity wages*, are treated as cash payments if the substance of the transaction is a cash payment. They are subject to social security and Medicare taxes and income tax withholding.

Household employees.— An employee who performs household services, such as a maid, babysitter, gardener, or cook, in your home is not subject to social security and Medicare taxes if you pay wages of less than \$1,000 to each person.

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 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 who lives in your home; and
- You are a widow or widower, or divorced and not remarried, or have a spouse in the home who, because of a physical or mental condition, cannot care for your child for at least 4 continuous weeks in the quarter.

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

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

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

4. Social Security and Medicare Taxes

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

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

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

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

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

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

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

- 2) Cash wages you pay a household worker are counted in the \$2,500 test, but are not subject to social security and Medicare taxes unless you have paid the worker \$1,000 or more in cash wages. See the table, **How Do Employment Taxes Apply to Farmwork?** on page 19.

Social Security and Medicare Tax Rates

For wages paid in 1997, the social security tax rate is 6.2% for both the employee and employer, on the first \$65,400 paid to each employee. You must withhold at this rate from each employee and pay a matching amount. The Medicare tax rate is 1.45% each for the employer and the employee on all wages. Multiply each wage payment by this percentage to figure the amount you must withhold.

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

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

5. Income Tax Withholding

Farmers and crew leaders must withhold income tax from farmworkers who are subject to social security and Medicare taxes. The amount to withhold is figured on gross wages without taking out social security and Medicare taxes, union dues, insurance, etc. Several methods may be used to determine the amount of income tax withholding. They are discussed in section 15.

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

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

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

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

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

Pub. 505, Tax Withholding and Estimated Tax, contains detailed instructions for completing Form W-4. Along with Form W-4, you may wish to order Pub. 505 and **Pub. 919**, *Is My Withholding Correct for 1997?*, for your employees.

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

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

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

Withholding on nonresident aliens.— In general, if you pay wages to nonresident aliens, you must withhold income tax (unless excepted by regulations), social security, and Medicare taxes as you would for a U.S. citizen. You must also give a Form W-2 to the nonresident alien and file a copy with the SSA. The wages are subject to FUTA tax as well. However, see **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Corporations, for exceptions to these general rules.

Form W-4.— To avoid underwithholding of income taxes, you should require nonresident aliens completing Form W-4 to:

- 1) Not claim exemption from income tax withholding.
- 2) Request withholding as if they are single, regardless of their actual marital status.
- 3) Claim only one allowance. However, if the nonresident alien is a resident of Canada, Mexico, Japan, or Korea, he or she may claim more than one allowance.
- 4) Request an additional income tax withholding amount of \$4.00 per week.

For more information, get Pub. 515.

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

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

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

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

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

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

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

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

Amounts exempt from levy on wages, salary, and other income.— If you receive a Notice of Levy on Wages, Salary, and Other Income (Form 668W or 668W(c)), you must withhold amounts as described in

the instructions for these forms. **Pub. 1494**, Table for Figuring Amount Exempt From Levy on Wages, Salary, and Other Income (Forms 668W and 668W(c)), shows the exempt amount. If a levy issued in a prior year is still in effect, use the current year Pub. 1494 to compute the exempt amount.

How To Figure Income Tax Withholding

There are several ways to figure income tax withholding:

- Percentage method (see pages 20–21).
- Wage bracket tables (see pages 22–41). Also see page 17 for directions on how to use the tables for employees claiming more than 10 allowances.
- Alternative formula tables for percentage method withholding (see Pub. 15–A).
- Wage bracket percentage method withholding tables (see Pub. 15–A).
- Other alternative methods (see Pub. 15-A).

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

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

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

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

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

- 1) If you withhold income tax from an employee's regular wages, you can use one of the following methods for the supplemental wages:
 - a) Withhold a flat 28% from each payment.
 - b) Add the supplemental and regular wages for the most recent payroll period this year. Then figure the income tax withholding as if the total were a single payment. Subtract the tax already withheld from the regular wages. Withhold the remaining tax from the supplemental wages.

- 2) If you did not withhold income tax from the employee's regular wages, use method 1b. (This would occur, for example, when the dollar amount of the employee's withholding allowances claimed on Form W–4 is more than the wages.)

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

6. Deposit Requirements

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

Payments with returns.— You may make payments with Form 943 instead of depositing if:

- Your net tax liability for the year (line 11 on Form 943) is less than \$500, or
- You are making a payment in accordance with the **Accuracy of deposits rule** discussed on page 10. This amount may be \$500 or more. **Caution:** *Only monthly schedule depositors are allowed to make this underpayment with the return.*

Electronic deposit requirement.— If your total deposits of social security, Medicare, and withheld income taxes were more than \$50,000 in 1995, you must make electronic deposits for all depository tax liabilities that occur after June 30, 1997. If you were required to deposit by electronic funds transfer in prior years, continue to do so in 1997. The **Electronic Federal Tax Payment System** (EFTPS) must be used to make electronic deposits. If you are required to make deposits by electronic funds transfer and fail to do so, you may be subject to a 10% penalty. Taxpayers who are not required to make electronic deposits may voluntarily participate in EFTPS. For information on EFTPS call 1-800-945-8400 or 1-800-555-4477 (These numbers are for EFTPS information only.)

When To Deposit

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

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

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

Which of the deposit schedules you must use for a calendar year is determined from the total taxes reported on your Form 943 for a calendar lookback period, discussed below.

- 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 1997 is 1995.

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

1995 — \$48,000
1996 — \$60,000

Rose Co. is a monthly schedule depositor for 1997 because its taxes for the lookback period (\$48,000 for calendar year 1995) were not more than \$50,000. However, for 1998, Rose Co. is a semiweekly schedule depositor because the total taxes for its lookback period (\$60,000 for calendar year 1996) exceeded \$50,000.

Adjustments to lookback period taxes.— To determine your taxes for the lookback period, use only the tax you reported on the original return (Form 943, line 11). **Do not** include adjustments made on a supplemental return filed after the due date of the return. However, if you make adjustments on Form 943, the adjustments are included in the total tax for the period in which the adjustments are reported.

Example of adjustments.— An employer originally reported total tax of \$45,000 for the lookback period in 1995. The employer discovered during March 1996 that the tax during the lookback period was understated by \$10,000 and corrected this error with an adjustment on the 1996 Form 943. The total tax reported in the lookback period is \$45,000. The \$10,000 adjustment is treated as part of the 1996 taxes.

Monthly deposit schedule.— If the total tax reported on Form 943 for the lookback period is \$50,000 or less, you are a monthly schedule depositor for the current year. You must deposit Form 943 taxes on payments

made during a calendar month by the 15th day of the following month.

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

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

Deposit taxes accumulated on Wednesday, Thursday, and/or Friday paydays by the following Wednesday.

Deposit taxes accumulated on Saturday, Sunday, Monday, and/or Tuesday paydays by the following Friday.

If a calendar year ends on a day other than Tuesday or Friday, taxes accumulated on the days in the calendar year just ending are subject to one deposit obligation, and taxes accumulated on the days in the new calendar year are subject to a separate deposit obligation. For example, if a calendar year ends on Thursday and a new calendar year begins on Friday (the beginning of the new calendar year) taxes accumulated on Wednesday and Thursday are subject to one deposit obligation and taxes accumulated on Friday are subject to a separate obligation.

Deposits on banking days only.— If a deposit is required to be made on a day that is not a banking day, the deposit is considered timely if it is made by the next banking day. In addition to Federal and state bank holidays, Saturdays and Sundays are treated as nonbanking days. For example, if a deposit is required to be made on Friday, but Friday is not a banking day, the deposit is considered timely if it is made by the following Monday (if Monday is a banking day).

Semiweekly schedule depositors will always have 3 banking days to make a deposit. That is, if any of the 3 weekdays after the end of a semiweekly period is a banking holiday, you will have one additional banking day to deposit. For example, if a deposit would be required on Friday and Friday is not a banking day, the deposit will be considered timely if it is made by the following Monday (if that Monday is a banking day).

Monthly schedule example.— Red Co. is a seasonal employer and a monthly schedule depositor. It pays wages each Friday. During January it paid wages but did not pay any wages during February. Red Co. must deposit the combined tax liabilities for the January paydays by February 18 (February 15 is a Saturday and February 17 is a holiday). Red Co. does not have a deposit requirement for February (i.e., due by March 15)

because no wages were paid in February and, therefore, it did not have a tax liability for February.

Semiweekly schedule example.— Green Inc., a semiweekly schedule depositor, pays wages on the 10th day 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 Friday, January 10, 1997 must be deposited by Thursday, January 16 (Monday, January 13 is a holiday).

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

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

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

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

If you are a monthly schedule depositor and you accumulate \$100,000 employment tax liability on any day during a deposit period, 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 \$100,000 one-day rule.— Elm Inc. started business on March 1, 1997. 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 March 8, Elm Inc. paid wages for the first time and accumulated taxes of \$60,000. On March 15, Elm Inc. paid wages and accumulated taxes

of \$50,000, for a total of \$110,000. Because Elm Inc. accumulated \$110,000 on March 15, it must deposit \$110,000 by March 17, the next banking day.

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

- 1) Any deposit shortfall does not exceed the greater of \$100 or 2% of the amount of taxes otherwise required to be deposited, and
 - 2) The deposit shortfall is paid or deposited by the shortfall makeup date as described below.
- **Monthly Schedule Depositor**—Deposit or pay the shortfall with your return by the due date of Form 943. You may pay the shortfall with Form 943 even if the amount is \$500 or more.
 - **Semiweekly Schedule**—Deposit by the earlier of the first Wednesday or Friday that comes on or after the 15th of the month following the month in which the shortfall occurred or, if earlier, the due date for Form 943. For example, if a semiweekly depositor has a shortfall during January 1997, the shortfall makeup date is February 19, 1997 (Wednesday).

Making Deposits

Federal tax deposit (FTD) coupon.— If you are not making deposits by electronic funds transfer, as discussed at the beginning of this section, use **Form 8109**, Federal Tax Deposit Coupon, to deposit employment taxes and all other types of taxes that are deposited. **Do not** use Form 8109 to pay delinquent or additional taxes assessed by the IRS. Pay these taxes directly to the IRS Service Center and include a copy of any related bills or notices the IRS sent you.

The IRS will send you an FTD coupon book 5 to 6 weeks after you receive an EIN. (See section 1). The FTD coupons will be preprinted with your name, address, and EIN. The IRS will keep track of the number of FTD coupons you use and **automatically** send you additional FTD coupons when you need them. If you do not receive your resupply of FTD coupons, call the IRS at 1-800-829-1040. You can have the FTD coupon books sent to a branch office, tax preparer, or service bureau that is making your deposits by showing that address on **Form 8109C**, FTD Address Change, which is in the FTD coupon book. (Using Form 8109C will not change your address of record; it will change only the address where the FTD coupons are mailed.)

Include an FTD coupon with each deposit. Clearly mark the correct type of tax and tax period on the FTD coupon since it is used to credit the deposit to your tax account.

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

Please use only your FTD coupons. If you use anyone else's FTD coupon, you may be subject to the failure to deposit penalty. See **Penalties** below for details.

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

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

Depositing without Form 8109.— If you do not have the preprinted Form 8109, you may use Form 8109-B to make deposits. Form 8109-B is an FTD coupon that is not preprinted with your identifying information. You may get this form by calling 1-800-829-1040. Be sure to have your EIN ready when you call. You will not be able to obtain this form by calling 1-800-TAX-FORM.

Use Form 8109-B only if:

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

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

How to claim credit for overpayments.— If you deposited more than the right amount of taxes, you can choose on Form 943 to have the overpayment refunded or applied as a credit to your next return. Do not ask the depository or the FRB to request a refund from the IRS for you.

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

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

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

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

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

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

- 2%—Deposits made 1 to 5 days late.
- 5%—Deposits made 6 to 15 days late.
- 10%—Deposits made 16 or more days late. This also applies to amounts paid to the IRS within 10 days of the date of the first notice the IRS sent you asking for the tax due.
- 10%—Deposits made at unauthorized financial institutions or directly to the IRS (but see **Depositing without an EIN** above).
- 10%—Amounts subject to electronic deposit requirements but not deposited electronically.

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

Reporting agent. 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.

Order in which deposits are applied.— Tax deposits are applied first to satisfy any past due amounts not deposited, with the oldest liability satisfied first.

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

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

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

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

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

Employers of Both Farm and Nonfarm Workers

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

If a deposit is due, deposit the Form 941 taxes and the Form 943 taxes with separate FTD coupons. For example, if you are a monthly schedule depositor for both

Form 941 and Form 943 taxes and your tax liability at the end of April is \$800 reportable on Form 941 and \$100 reportable on Form 943, deposit both amounts by May 15. Use one FTD coupon to deposit the \$800 of Form 941 taxes and another FTD coupon to deposit the \$100 of Form 943 taxes.

7. Form 943

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

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

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

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

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

attach an explanation to your Form 943. In addition, interest accrues from the due date of the tax on any unpaid balance.

In cases where income, social security, and Medicare taxes to be withheld are not withheld or are not paid to the IRS, an officer or employee of a corporation, a partner or employee of a partnership, an accountant, or an employee of a sole proprietorship may become personally liable for the payment of these taxes and penalized an amount equal to the taxes. This is known as the trust fund recovery penalty. (See section 6.)

8. Advance Earned Income Credit (EIC) Payment

An employee who is eligible for the earned income credit (EIC) and who has a qualifying child is entitled to receive EIC payments with his or her pay during the year. To get these payments, the employee must give you a properly completed **Form W-5**, Earned Income Credit Advance Payment Certificate. You are required to make advance EIC payments to employees who give you a properly completed Form W-5, except that you are not required to make these payments to farmworkers paid on a daily basis.

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

Payment of the advance EIC is limited to 60% of the EIC an eligible employee would receive if he or she has only one qualifying child. For 1997, the advance payment can be as much as \$1,326. The tables that begin on page 42 reflect that limit.

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

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

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

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

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

Note: *If during 1997 you pay an employee total wages of at least \$25,760, you must stop making advance EIC payments to that employee for the rest of the year.*

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

Employer's returns.— Show the total payments you made to employees on the advance EIC line (line 10) of your Form 943. Subtract this amount from your total taxes (see the specific instructions for Form 943). Reduce the amounts reported on your record of Federal tax liability by any advance EIC paid to your employees.

Generally, you will make the advance EIC payment from withheld income tax and employee and employer social security and Medicare taxes. (See section 6 for the deposit rules.) For purposes of deposit due dates, advance EIC payments are considered deposited on the day you pay wages (including the advance EIC payment) to your employees. The advance EIC payment reduces first the amount of income tax withholding, then withheld employee social security and Medicare taxes, and last the employer's share of social security and Medicare taxes. For more information, see Circular E.

Required Notice to Employees

You must notify employees who have no income tax withheld that they may be able to claim a tax refund because of the EIC. Although you do not have to notify employees who claim exemption from withholding on **Form W-4**, Employee's Withholding Allowance Certificate, about the EIC, you are encouraged to notify any employees whose wages for 1996 were less than \$28,495 that they may be eligible to claim the credit for 1996. This is because eligible employees may get a refund of the amount of EIC that is more than the tax they owe.

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

If a substitute Form W-2 is given on time but doesn't have the required statement, you must notify the employee within 1 week of the date the substitute Form W-2 is given. If Form W-2 is required but is not given on time, you must give the employee Notice 797 or your written statement by the date Form W-2 is required to be given. If Form W-2 is not required, you must notify the employee by February 7, 1997.

9. Adjustments

If there is a discrepancy between the calculation of tax and the tax liability reported on Form 943, you will need to make an adjustment. There are two types of adjustments: current year adjustments and prior year adjustments. See the instructions for Form 943 for more information on how to report these adjustments.

Current Year Adjustments

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

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

Prior Year Adjustments

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

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

- 1) What the error was,
- 2) The year in which the error was made and the amount of the error,
- 3) The date you found the error,
- 4) That you repaid the employee tax or received from each affected employee written consent to this refund or credit, if the entry corrects an overcollection, and
- 5) If the entry corrects social security and Medicare taxes overcollected in an earlier year, that you received from the employee a written statement that he or she will not claim a refund or credit for the amount. **Do not file Form 941c separately.** The IRS will not be able to process your adjustments without this supporting information. See the instructions for Form 941c for more information.

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

The administrative error adjustment only corrects the amount reported on Form 943. It does not change the actual amount withheld or deducted from wages in that year.

Note: *If you withhold too much or too little income tax for a part of the year, you may change the withholding for later pay periods in the same year to compensate for the error. This does not require an adjustment on your return.*

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

Social security and Medicare tax adjustments.

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

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

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

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

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

Refunding amounts incorrectly withheld from employees.— If you withheld more than the right amount of income, social security, or Medicare taxes from wages paid, give the employee the excess. Any excess income tax withholding must be reimbursed to the employee prior to the end of the calendar year. Keep in your records the employee's written receipt showing the date

and amount of the repayment. If you do not have a receipt, you must report and pay each excess amount when you file the return for the year in which you withheld too much tax.

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

10. Form W-2

By February 28, 1997, you must file a **Form W-2**, Wage and Tax Statement, for every employee who received cash or noncash wages with a **Form W-3**, Transmittal of Wage and Tax Statements, with the Social Security Administration (SSA). If you employ a family of workers, you must prepare a Form W-2 for each family worker, not just the head of the household.

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

By January 31, 1997, furnish Form W-2 to each employee who was working for you at the end of 1996. If an employee stops working for you during 1997, furnish Form W-2 any time after employment ends but no later than February 2, 1998. However, if the employee asks you for Form W-2, furnish it within 30 days of the request or the last wage payment, whichever is later.

How to get forms.— You can get Forms W-2 and W-3 from the IRS (see page 47). Private printers also produce them. You can use these substitute forms for filing returns with the SSA and for furnishing statements to employees if they comply with the requirements in **Pub. 1141**, General Rules and Specifications for Private Printing of Substitute Forms W-2 and W-3. The paper forms you send to the SSA must be in scannable format.

11. Magnetic Media Reporting

You may be required to use magnetic media to file Forms W-2. You are required to use magnetic media if you must file at least 250 returns.

For the requirements for furnishing information on magnetic media for Form W-2, see SSA Pub. No. 42-007 (TIB-4), Magnetic Media Reporting. You may get this by calling SSA at 410-965-4241 or by writing to: Social Security Administration, Attn: Resubmittal Group, 3-E-10 NB, Metro West, P.O. Box 2317, Baltimore, MD 21235.

If filing on magnetic media would be an undue hardship, you can apply for a waiver from this requirement, for 1 year at a time, by filing **Form 8508**, Request for Waiver From Filing Information Returns on Magnetic

Media. Generally, apply for this waiver at least 45 days before the due date of the returns. For more information on obtaining a waiver, see Form 8508.

Filers with access to a personal computer and a modem may also obtain information on magnetic media filing from the electronic Bulletin Board System (BBS) through either the SSA-BBS or the IRP-BBS (IRS). You can access the SSA-BBS by dialing 410-965-1133 or the IRP-BBS by dialing 304-264-7070.

For more information, see the Instructions for Form W-2.

12. Federal Unemployment (FUTA) Tax

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

- Paid cash wages of \$20,000 or more to farmworkers in any calendar quarter in 1995 or 1996; or
- Employed 10 or more farmworkers during some part of a day (whether or not at the same time) for at least 1 day during any 20 different weeks in 1995 or 1996.

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

Note: If you paid FUTA tax on wages paid to H-2(A) workers for 1995, you may claim a refund of these taxes by filing an amended Form 940 or Form 940-EZ for 1995.

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

You must deposit FUTA tax with an authorized financial institution or the FRB that serves your area. (If you are subject to the electronic deposit requirements, you must use the EFTPS system. See section 6.) **The deposit rules for FUTA tax are different from those for income, social security, and Medicare taxes. See Deposit rules for FUTA taxes, below.**

FUTA tax rate.— For 1996 and 1997, the gross FUTA tax rate is 6.2% on the first \$7,000 of cash wages you pay each employee. Only employers pay FUTA tax. It is not deducted from your employees' wages. You may receive a credit of up to 5.4% of FUTA wages for the state unemployment tax you pay. If your state tax rate (experience rate) is less than 5.4%, you are still allowed the full

5.4% credit. Therefore, your net Federal liability may be as low as 0.8%. The FUTA tax applies, however, even if you are exempt from state unemployment tax or your employees are ineligible for unemployment compensation benefits. Forms 940 and 940-EZ take state credits into account.

Deposit rules for FUTA taxes.— Generally, deposit FUTA tax quarterly. To figure your FUTA tax, multiply .008 times the amount of wages paid to each employee during the quarter. When an employee's wages reach \$7,000, do not figure any additional FUTA tax for that employee. If the FUTA tax for the quarter (plus any undeposited FUTA tax from prior quarters) is more than \$100, deposit the FUTA tax with an authorized financial institution or a Federal Reserve bank by the last day of the month following the close of the quarter (or by using EFTPS explained in section 6). If the amount is \$100 or less, you do not have to deposit it, but you must add it to the amount subject to deposit for the next quarter. To help ensure proper crediting to your account, write your employer identification number, "Form 940," and the tax period the deposit applies to on your check or money order.

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

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

- You pay state unemployment taxes (contributions) to only one state;
- You make the payments to the state by January 31; and
- All wages subject to FUTA tax are also subject to state unemployment tax.

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

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

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

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

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

Magnetic tape filing of Form 940.— Reporting agents filing Forms 940 for groups of taxpayers can file them on magnetic tape. See Rev. Proc. 96-18, 1996-4 I.R.B. 73, for the procedures and **Pub. 1314**, for the tape specifications.

13. Records You Should Keep

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

Keep a record of:

- Your EIN.
- Names, addresses, social security numbers, and occupations of employees.
- Dates of employees' employment.
- Amounts and dates of all cash wages, noncash payments, annuity, and pension payments.
- Periods for which employees were paid while absent due to sickness or injury, and the amount and weekly rate of payments you or third-party payers made to them.
- Advance EIC payments.
- Dates and amounts of tax deposits you made.
- Any amount deducted as employee social security and Medicare taxes.
- The amount of income tax withheld.
- Fringe benefits provided, including substantiation required under Code section 274 and related regulations.

Keep copies of:

- Forms W-4.
- Forms W-5.
- Returns you filed.

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

14. Reconciling Wage Reporting Forms

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

To eliminate errors that can cause discrepancies—

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

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

- 1) Be sure the amounts on Form W-3 are the total amounts from Forms W-2.
- 2) Reconcile Form W-3 with your Form 943 by comparing amounts reported for—
 - Income tax withholding, social security wages, social security tips, and Medicare wages and tips.
 - Social security and Medicare taxes. The amounts shown on Form 943, including current year adjustments, should be approximately twice the amounts shown on Form W-3.
 - Advance earned income credit.

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

15. Income Tax Withholding Methods

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

Wage Bracket Method

Under the wage bracket method, find the proper table (on pages 22 through 41) for your payroll period and the employee's marital status as shown on his or her Form W-4. Then, based on the number of withholding allowances claimed on the Form W-4 and the amount of wages, find the amount of tax to withhold. If your employee is claiming more than 10 withholding allowances, see below.

Note: *If you cannot use the wage bracket tables because wages exceed the amount shown in the last bracket of the table, use the percentage method of withholding described below. Be sure to reduce wages by the amount of total withholding allowances before using the percentage method tables on pages 20 and 21.*

Adjusting for employees claiming more than 10 withholding allowances.— To adapt the tables to employees who are claiming more than 10 allowances:

- 1) Multiply the number of withholding allowances over 10 by the allowance value for the payroll period. (The allowance values are in the **Percentage Method—1997 Amount for One Withholding Allowance** table below.)
- 2) Subtract the result from the employee's wages.
- 3) On this amount, find and withhold the tax in the column for 10 allowances.

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

Percentage Method

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

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

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

Percentage Method—1997 Amount for One Withholding Allowance

Payroll period	One withholding allowance
Weekly	\$50.96
Biweekly	101.92
Semimonthly	110.42
Monthly	220.83
Quarterly	662.50
Semiannually	1,325.00
Annually	2,650.00
Daily or miscellaneous (each day of the payroll period)	10.19

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

1. Total wage payment	\$450.00
2. One allowance	\$50.96
3. Allowances claimed on Form W-4	<u>2</u>
4. Line 2 times line 3	<u>101.92</u>
Amount subject to withholding	
5. (subtract line 4 from line 1)	\$348.08
Tax to be withheld on \$348.08 from	
6. Table 1—single person, page 20 ...	<u>44.56</u>

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

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

Example.— A married person claims four withholding allowances. She is paid \$1,000 a week. Multiply the weekly wages by 52 weeks to figure the annual wage of \$52,000. Subtract \$10,600 (the value of four withholding allowances annually) for a balance of \$41,400. Using Table 7—Annual Payroll Period, the annual withholding is \$5,242.50. Divide the annual tax by 52. The weekly tax is \$100.82.

Alternative Methods of Income Tax Withholding

Rather than the Percentage or Wage Bracket Methods described above, you can use an alternative method to withhold income tax. Pub. 15-A describes these alternative methods.

Rounding.— If you use the percentage method or alternative methods for income tax withholding, you may

round the tax for the pay period to the nearest dollar. The wage bracket tables are already rounded for you.

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

16. Advance Earned Income Credit (EIC) Payment Methods

To figure the advance EIC payment, you may use either the Wage Bracket Method or the Percentage Method explained below. With either method, the number of withholding allowances an employee claims on Form W-4 is not used in figuring the advance EIC payment. Nor does it matter that the employee has claimed exemption from income tax withholding on Form W-4. See section 8 for an explanation of the advance EIC.

Wage Bracket Method

If you use the wage bracket tables on pages 44 and 45, figure the advance EIC payment as follows.

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

Percentage Method

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

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

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

If you use the percentage method for advance EIC payments, the payments may be rounded to the nearest dollar. The rules for rounding discussed in section 15 apply to advance EIC payments.

How Do Employment Taxes Apply to Farmwork?

	Income Tax Withholding, Social Security and Medicare	Federal Unemployment Tax
<p>Farm Employment Includes:</p> <ol style="list-style-type: none"> 1. Cultivating soil; raising or harvesting any agricultural or horticultural commodity; the care of livestock, poultry, bees, fur-bearing animals, or wildlife. 2. Work on farm if major farm duties are in management or maintenance, etc., of farm, tools, or equipment, or salvaging timber, clearing brush and other debris left by hurricane. 3. Work in connection with the production and harvesting of turpentine and other oleoresinous products. 4. Cotton ginning. 5. Operation or maintenance of ditches, reservoirs, canals, or waterways, not owned or operated for profit, used only for supplying or storing water for farming purposes. 6. Processing, packaging, etc., any commodity in its unmanufactured state, employed by farm operator or unincorporated group of not more than 20 farm operators who produced over half of commodity processed; or other groups of operators if they produced all of the commodity. 	<p>Taxable if \$150 or \$2,500 test is met. See section 4.</p>	<p>Taxable if test in section 12 is met.</p>
<p>Employment Not Considered Farmwork:</p> <ol style="list-style-type: none"> 1. Hatching poultry, off the farm. 2. Processing maple sap into maple syrup or sugar. 3. Handling or processing commodities after delivery to terminal market for commercial canning or freezing. 4. Operation or maintenance of ditches, canals, reservoirs, or waterways, not meeting tests in (5) above. 5. Processing, packaging, delivering, etc., any commodity in its unmanufactured state, if group of farm operators do not meet the tests in (6) above. 	<p>Taxable under general employment rules. (Special farm rules do not apply).</p>	<p>Taxable under general FUTA rules. (Special farm rules do not apply).</p>
Special Employment Situations:		
<ol style="list-style-type: none"> 1. Household employees on farm operated for profit. 	<p>Taxable if paid \$1,000 or more in cash. Exempt for an individual under age 18 at any time during calendar year if not his or her principal occupation. (A student under age 18 is not considered to have household work as a principal occupation.)</p>	<p>Taxable if test in section 12 is met.</p>
<ol style="list-style-type: none"> 2. Service not in the course of employer's trade or business on farm operated for profit (cash payments only). 	<p>Taxable if \$150 or \$2,500 test is met (see section 4), unless performed by parent employed by child.</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>
<ol style="list-style-type: none"> 3. Workers admitted under section 101(a)(15)(H)(ii)(a) of the Immigration and Nationality Act on a temporary basis to perform agricultural labor (H-2(A) workers). 	<p>Exempt.</p>	<p>Exempt.</p>
<ol style="list-style-type: none"> 4. Family employment. 	<p>Exempt for employer's child under age 18, but counted for \$150 or \$2,500 test. Taxable for spouse of employer.</p>	<p>Exempt if services performed by employer's parent, or spouse, or by child under age 21.</p>

Tables for Percentage Method of Withholding
(For Wages Paid in 1997)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$51		\$0		Not over \$124		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$51	—\$503	15%	—\$51	\$124	—\$874	15%	—\$124
\$503	—\$1,067	\$67.80 plus 28%	—\$503	\$874	—\$1,786	\$112.50 plus 28%	—\$874
\$1,067	—\$2,426	\$225.72 plus 31%	—\$1,067	\$1,786	—\$3,000	\$367.86 plus 31%	—\$1,786
\$2,426	—\$5,241	\$647.01 plus 36%	—\$2,426	\$3,000	—\$5,294	\$744.20 plus 36%	—\$3,000
\$5,241	. . . . .	\$1,660.41 plus 39.6%	—\$5,241	\$5,294	. . . . .	\$1,570.04 plus 39.6%	—\$5,294

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$102		\$0		Not over \$248		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$102	—\$1,006	15%	—\$102	\$248	—\$1,748	15%	—\$248
\$1,006	—\$2,135	\$135.60 plus 28%	—\$1,006	\$1,748	—\$3,571	\$225.00 plus 28%	—\$1,748
\$2,135	—\$4,852	\$451.72 plus 31%	—\$2,135	\$3,571	—\$6,000	\$735.44 plus 31%	—\$3,571
\$4,852	—\$10,483	\$1,293.99 plus 36%	—\$4,852	\$6,000	—\$10,588	\$1,488.43 plus 36%	—\$6,000
\$10,483	. . . . .	\$3,321.15 plus 39.6%	—\$10,483	\$10,588	. . . . .	\$3,140.11 plus 39.6%	—\$10,588

TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$110		\$0		Not over \$269		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$110	—\$1,090	15%	—\$110	\$269	—\$1,894	15%	—\$269
\$1,090	—\$2,313	\$147.00 plus 28%	—\$1,090	\$1,894	—\$3,869	\$243.75 plus 28%	—\$1,894
\$2,313	—\$5,256	\$489.44 plus 31%	—\$2,313	\$3,869	—\$6,500	\$796.75 plus 31%	—\$3,869
\$5,256	—\$11,356	\$1,401.77 plus 36%	—\$5,256	\$6,500	—\$11,471	\$1,612.36 plus 36%	—\$6,500
\$11,356	. . . . .	\$3,597.77 plus 39.6%	—\$11,356	\$11,471	. . . . .	\$3,401.92 plus 39.6%	—\$11,471

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$221		\$0		Not over \$538		\$0	
Over—	But not over—	of excess over—		Over—	But not over—	of excess over—	
\$221	—\$2,179	15%	—\$221	\$538	—\$3,788	15%	—\$538
\$2,179	—\$4,625	\$293.70 plus 28%	—\$2,179	\$3,788	—\$7,738	\$487.50 plus 28%	—\$3,788
\$4,625	—\$10,513	\$978.58 plus 31%	—\$4,625	\$7,738	—\$13,000	\$1,593.50 plus 31%	—\$7,738
\$10,513	—\$22,713	\$2,803.86 plus 36%	—\$10,513	\$13,000	—\$22,942	\$3,224.72 plus 36%	—\$13,000
\$22,713	. . . . .	\$7,195.86 plus 39.6%	—\$22,713	\$22,942	. . . . .	\$6,803.84 plus 39.6%	—\$22,942

Tables for Percentage Method of Withholding (Continued)
(For Wages Paid in 1997)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$663		\$0		Not over \$1,613		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$663	—\$6,538	15%	—\$663	\$1,613	—\$11,363	15%	—\$1,613
\$6,538	—\$13,875	\$881.25 plus 28%	—\$6,538	\$11,363	—\$23,213	\$1,482.50 plus 28%	—\$11,363
\$13,875	—\$31,538	\$2,935.61 plus 31%	—\$13,875	\$23,213	—\$39,000	\$4,780.50 plus 31%	—\$23,213
\$31,538	—\$68,138	\$8,411.14 plus 36%	—\$31,538	\$39,000	—\$68,825	\$9,674.47 plus 36%	—\$39,000
\$68,138	. . . . .	\$21,587.14 plus 39.6%	—\$68,138	\$68,825	. . . . .	\$20,411.47 plus 39.6%	—\$68,825

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,325		\$0		Not over \$3,225		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$1,325	—\$13,075	15%	—\$1,325	\$3,225	—\$22,725	15%	—\$3,225
\$13,075	—\$27,750	\$1,762.50 plus 28%	—\$13,075	\$22,725	—\$46,425	\$2,925.00 plus 28%	—\$22,725
\$27,750	—\$63,075	\$5,871.50 plus 31%	—\$27,750	\$46,425	—\$78,000	\$9,561.00 plus 31%	—\$46,425
\$63,075	—\$136,275	\$16,822.25 plus 36%	—\$63,075	\$78,000	—\$137,650	\$19,349.25 plus 36%	—\$78,000
\$136,275	. . . . .	\$43,174.25 plus 39.6%	—\$136,275	\$137,650	. . . . .	\$40,823.25 plus 39.6%	—\$137,650

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$2,650		\$0		Not over \$6,450		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$2,650	—\$26,150	15%	—\$2,650	\$6,450	—\$45,450	15%	—\$6,450
\$26,150	—\$55,500	\$3,525.00 plus 28%	—\$26,150	\$45,450	—\$92,850	\$5,850.00 plus 28%	—\$45,450
\$55,500	—\$126,150	\$11,743.00 plus 31%	—\$55,500	\$92,850	—\$156,000	\$19,122.00 plus 31%	—\$92,850
\$126,150	—\$272,550	\$33,644.50 plus 36%	—\$126,150	\$156,000	—\$275,300	\$38,698.50 plus 36%	—\$156,000
\$272,550	. . . . .	\$86,348.50 plus 39.6%	—\$272,550	\$275,300	. . . . .	\$81,648.50 plus 39.6%	—\$275,300

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:		If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$10.20		\$0		Not over \$24.80		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$10.20	—\$100.60	15%	—\$10.20	\$24.80	—\$174.80	15%	—\$24.80
\$100.60	—\$213.50	\$13.56 plus 28%	—\$100.60	\$174.80	—\$357.10	\$22.50 plus 28%	—\$174.80
\$213.50	—\$485.20	\$45.17 plus 31%	—\$213.50	\$357.10	—\$600.00	\$73.54 plus 31%	—\$357.10
\$485.20	—\$1,048.30	\$129.40 plus 36%	—\$485.20	\$600.00	—\$1,058.80	\$148.84 plus 36%	—\$600.00
\$1,048.30	. . . . .	\$332.12 plus 39.6%	—\$1,048.30	\$1,058.80	. . . . .	\$314.01 plus 39.6%	—\$1,058.80

SINGLE Persons—WEEKLY Payroll Period
 (For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$55	0	0	0	0	0	0	0	0	0	0	0
55	60	1	0	0	0	0	0	0	0	0	0	0
60	65	2	0	0	0	0	0	0	0	0	0	0
65	70	2	0	0	0	0	0	0	0	0	0	0
70	75	3	0	0	0	0	0	0	0	0	0	0
75	80	4	0	0	0	0	0	0	0	0	0	0
80	85	5	0	0	0	0	0	0	0	0	0	0
85	90	5	0	0	0	0	0	0	0	0	0	0
90	95	6	0	0	0	0	0	0	0	0	0	0
95	100	7	0	0	0	0	0	0	0	0	0	0
100	105	8	0	0	0	0	0	0	0	0	0	0
105	110	8	1	0	0	0	0	0	0	0	0	0
110	115	9	2	0	0	0	0	0	0	0	0	0
115	120	10	2	0	0	0	0	0	0	0	0	0
120	125	11	3	0	0	0	0	0	0	0	0	0
125	130	11	4	0	0	0	0	0	0	0	0	0
130	135	12	5	0	0	0	0	0	0	0	0	0
135	140	13	5	0	0	0	0	0	0	0	0	0
140	145	14	6	0	0	0	0	0	0	0	0	0
145	150	14	7	0	0	0	0	0	0	0	0	0
150	155	15	8	0	0	0	0	0	0	0	0	0
155	160	16	8	1	0	0	0	0	0	0	0	0
160	165	17	9	1	0	0	0	0	0	0	0	0
165	170	17	10	2	0	0	0	0	0	0	0	0
170	175	18	11	3	0	0	0	0	0	0	0	0
175	180	18	11	4	0	0	0	0	0	0	0	0
180	185	20	12	4	0	0	0	0	0	0	0	0
185	190	20	13	5	0	0	0	0	0	0	0	0
190	195	21	14	6	0	0	0	0	0	0	0	0
195	200	22	14	7	0	0	0	0	0	0	0	0
200	210	23	15	8	0	0	0	0	0	0	0	0
210	220	25	17	9	2	0	0	0	0	0	0	0
220	230	26	18	11	3	0	0	0	0	0	0	0
230	240	28	20	12	5	0	0	0	0	0	0	0
240	250	29	21	14	6	0	0	0	0	0	0	0
250	260	31	23	15	8	0	0	0	0	0	0	0
260	270	32	24	17	9	2	0	0	0	0	0	0
270	280	34	26	18	11	3	0	0	0	0	0	0
280	290	35	27	20	12	5	0	0	0	0	0	0
290	300	37	29	21	14	6	0	0	0	0	0	0
300	310	38	30	23	15	8	0	0	0	0	0	0
310	320	40	32	24	17	9	1	0	0	0	0	0
320	330	41	33	26	18	11	3	0	0	0	0	0
330	340	43	35	27	20	12	4	0	0	0	0	0
340	350	44	36	29	21	14	6	0	0	0	0	0
350	360	46	38	30	23	15	7	0	0	0	0	0
360	370	47	39	32	24	17	9	1	0	0	0	0
370	380	49	41	33	26	18	10	3	0	0	0	0
380	390	50	42	35	27	20	12	4	0	0	0	0
390	400	52	44	36	29	21	13	6	0	0	0	0
400	410	53	45	38	30	23	15	7	0	0	0	0
410	420	55	47	39	32	24	16	9	1	0	0	0
420	430	56	48	41	33	26	18	10	3	0	0	0
430	440	58	50	42	35	27	19	12	4	0	0	0
440	450	59	51	44	36	29	21	13	6	0	0	0
450	460	61	53	45	38	30	22	15	7	0	0	0
460	470	62	54	47	39	32	24	16	9	1	0	0
470	480	64	56	48	41	33	25	18	10	2	0	0
480	490	65	57	50	42	35	27	19	12	4	0	0
490	500	67	59	51	44	36	28	21	13	5	0	0
500	510	68	60	53	45	38	30	22	15	7	0	0
510	520	71	62	54	47	39	31	24	16	8	1	0
520	530	74	63	56	48	41	33	25	18	10	2	0
530	540	77	65	57	50	42	34	27	19	11	4	0
540	550	80	66	59	51	44	36	28	21	13	5	0
550	560	82	68	60	53	45	37	30	22	14	7	0
560	570	85	71	62	54	47	39	31	24	16	8	1
570	580	88	74	63	56	48	40	33	25	17	10	2
580	590	91	77	65	57	50	42	34	27	19	11	4
590	600	94	79	66	59	51	43	36	28	20	13	5

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$600	\$610	96	82	68	60	53	45	37	30	22	14	7
610	620	99	85	71	62	54	46	39	31	23	16	8
620	630	102	88	73	63	56	48	40	33	25	17	10
630	640	105	91	76	65	57	49	42	34	26	19	11
640	650	108	93	79	66	59	51	43	36	28	20	13
650	660	110	96	82	68	60	52	45	37	29	22	14
660	670	113	99	85	70	62	54	46	39	31	23	16
670	680	116	102	87	73	63	55	48	40	32	25	17
680	690	119	105	90	76	65	57	49	42	34	26	19
690	700	122	107	93	79	66	58	51	43	35	28	20
700	710	124	110	96	82	68	60	52	45	37	29	22
710	720	127	113	99	84	70	61	54	46	38	31	23
720	730	130	116	101	87	73	63	55	48	40	32	25
730	740	133	119	104	90	76	64	57	49	41	34	26
740	750	136	121	107	93	79	66	58	51	43	35	28
750	760	138	124	110	96	81	67	60	52	44	37	29
760	770	141	127	113	98	84	70	61	54	46	38	31
770	780	144	130	115	101	87	73	63	55	47	40	32
780	790	147	133	118	104	90	75	64	57	49	41	34
790	800	150	135	121	107	93	78	66	58	50	43	35
800	810	152	138	124	110	95	81	67	60	52	44	37
810	820	155	141	127	112	98	84	70	61	53	46	38
820	830	158	144	129	115	101	87	72	63	55	47	40
830	840	161	147	132	118	104	89	75	64	56	48	41
840	850	164	149	135	121	107	92	78	66	58	50	43
850	860	166	152	138	124	109	95	81	67	59	52	44
860	870	169	155	141	126	112	98	84	69	61	53	46
870	880	172	158	143	129	115	101	86	72	62	55	47
880	890	175	161	146	132	118	103	89	75	64	56	49
890	900	178	163	149	135	121	106	92	78	65	58	50
900	910	180	166	152	138	123	109	95	80	67	59	52
910	920	183	169	155	140	126	112	98	83	69	61	53
920	930	186	172	157	143	129	115	100	86	72	62	55
930	940	189	175	160	146	132	117	103	89	75	64	56
940	950	192	177	163	149	135	120	106	92	77	65	58
950	960	194	180	166	152	137	123	109	94	80	67	59
960	970	197	183	169	154	140	126	112	97	83	69	61
970	980	200	186	171	157	143	129	114	100	86	72	62
980	990	203	189	174	160	146	131	117	103	89	74	64
990	1,000	206	191	177	163	149	134	120	106	91	77	65
1,000	1,010	208	194	180	166	151	137	123	108	94	80	67
1,010	1,020	211	197	183	168	154	140	126	111	97	83	68
1,020	1,030	214	200	185	171	157	143	128	114	100	86	71
1,030	1,040	217	203	188	174	160	145	131	117	103	88	74
1,040	1,050	220	205	191	177	163	148	134	120	105	91	77
1,050	1,060	222	208	194	180	165	151	137	122	108	94	80
1,060	1,070	225	211	197	182	168	154	140	125	111	97	82
1,070	1,080	228	214	199	185	171	157	142	128	114	100	85
1,080	1,090	231	217	202	188	174	159	145	131	117	102	88
1,090	1,100	235	219	205	191	177	162	148	134	119	105	91
1,100	1,110	238	222	208	194	179	165	151	136	122	108	94
1,110	1,120	241	225	211	196	182	168	154	139	125	111	96
1,120	1,130	244	228	213	199	185	171	156	142	128	114	99
1,130	1,140	247	231	216	202	188	173	159	145	131	116	102
1,140	1,150	250	234	219	205	191	176	162	148	133	119	105
1,150	1,160	253	237	222	208	193	179	165	150	136	122	108
1,160	1,170	256	240	225	210	196	182	168	153	139	125	110
1,170	1,180	259	244	228	213	199	185	170	156	142	128	113
1,180	1,190	262	247	231	216	202	187	173	159	145	130	116
1,190	1,200	266	250	234	219	205	190	176	162	147	133	119
1,200	1,210	269	253	237	222	207	193	179	164	150	136	122
1,210	1,220	272	256	240	224	210	196	182	167	153	139	124
1,220	1,230	275	259	243	227	213	199	184	170	156	142	127
1,230	1,240	278	262	246	231	216	201	187	173	159	144	130
1,240	1,250	281	265	249	234	219	204	190	176	161	147	133

\$1,250 and over

Use Table 1(a) for a SINGLE person on page 34. Also see the instructions on page 32.

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
80	\$125	0	0	0	0	0	0	0	0	0	0	0
125	130	1	0	0	0	0	0	0	0	0	0	0
130	135	1	0	0	0	0	0	0	0	0	0	0
135	140	2	0	0	0	0	0	0	0	0	0	0
140	145	3	0	0	0	0	0	0	0	0	0	0
145	150	4	0	0	0	0	0	0	0	0	0	0
150	155	4	0	0	0	0	0	0	0	0	0	0
155	160	5	0	0	0	0	0	0	0	0	0	0
160	165	6	0	0	0	0	0	0	0	0	0	0
165	170	7	0	0	0	0	0	0	0	0	0	0
170	175	7	0	0	0	0	0	0	0	0	0	0
175	180	8	0	0	0	0	0	0	0	0	0	0
180	185	9	1	0	0	0	0	0	0	0	0	0
185	190	10	2	0	0	0	0	0	0	0	0	0
190	195	10	3	0	0	0	0	0	0	0	0	0
195	200	11	3	0	0	0	0	0	0	0	0	0
200	210	12	5	0	0	0	0	0	0	0	0	0
210	220	14	6	0	0	0	0	0	0	0	0	0
220	230	15	8	0	0	0	0	0	0	0	0	0
230	240	17	9	1	0	0	0	0	0	0	0	0
240	250	18	11	3	0	0	0	0	0	0	0	0
250	260	20	12	4	0	0	0	0	0	0	0	0
260	270	21	14	6	0	0	0	0	0	0	0	0
270	280	23	15	7	0	0	0	0	0	0	0	0
280	290	24	17	9	1	0	0	0	0	0	0	0
290	300	26	18	10	3	0	0	0	0	0	0	0
300	310	27	20	12	4	0	0	0	0	0	0	0
310	320	29	21	13	6	0	0	0	0	0	0	0
320	330	30	23	15	7	0	0	0	0	0	0	0
330	340	32	24	16	9	1	0	0	0	0	0	0
340	350	33	26	18	10	3	0	0	0	0	0	0
350	360	35	27	19	12	4	0	0	0	0	0	0
360	370	36	29	21	13	6	0	0	0	0	0	0
370	380	38	30	22	15	7	0	0	0	0	0	0
380	390	39	32	24	16	9	1	0	0	0	0	0
390	400	41	33	25	18	10	2	0	0	0	0	0
400	410	42	35	27	19	12	4	0	0	0	0	0
410	420	44	36	28	21	13	5	0	0	0	0	0
420	430	45	38	30	22	15	7	0	0	0	0	0
430	440	47	39	31	24	16	8	1	0	0	0	0
440	450	48	41	33	25	18	10	2	0	0	0	0
450	460	50	42	34	27	19	11	4	0	0	0	0
460	470	51	44	36	28	21	13	5	0	0	0	0
470	480	53	45	37	30	22	14	7	0	0	0	0
480	490	54	47	39	31	24	16	8	1	0	0	0
490	500	56	48	40	33	25	17	10	2	0	0	0
500	510	57	50	42	34	27	19	11	4	0	0	0
510	520	59	51	43	36	28	20	13	5	0	0	0
520	530	60	53	45	37	30	22	14	7	0	0	0
530	540	62	54	46	39	31	23	16	8	0	0	0
540	550	63	56	48	40	33	25	17	10	2	0	0
550	560	65	57	49	42	34	26	19	11	3	0	0
560	570	66	59	51	43	36	28	20	13	5	0	0
570	580	68	60	52	45	37	29	22	14	6	0	0
580	590	69	62	54	46	39	31	23	16	8	0	0
590	600	71	63	55	48	40	32	25	17	9	2	0
600	610	72	65	57	49	42	34	26	19	11	3	0
610	620	74	66	58	51	43	35	28	20	12	5	0
620	630	75	68	60	52	45	37	29	22	14	6	0
630	640	77	69	61	54	46	38	31	23	15	8	0
640	650	78	71	63	55	48	40	32	25	17	9	2
650	660	80	72	64	57	49	41	34	26	18	11	3
660	670	81	74	66	58	51	43	35	28	20	12	5
670	680	83	75	67	60	52	44	37	29	21	14	6
680	690	84	77	69	61	54	46	38	31	23	15	8
690	700	86	78	70	63	55	47	40	32	24	17	9
700	710	87	80	72	64	57	49	41	34	26	18	11
710	720	89	81	73	66	58	50	43	35	27	20	12
720	730	90	83	75	67	60	52	44	37	29	21	14
730	740	92	84	76	69	61	53	46	38	30	23	15

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$740	\$750	93	86	78	70	63	55	47	40	32	24	17
750	760	95	87	79	72	64	56	49	41	33	25	18
760	770	96	89	81	73	66	58	50	43	35	27	20
770	780	98	90	82	75	67	59	52	44	36	29	21
780	790	99	92	84	76	69	61	53	46	38	30	23
790	800	101	93	85	78	70	62	55	47	39	32	24
800	810	102	95	87	79	72	64	56	49	41	33	26
810	820	104	96	88	81	73	65	58	50	42	35	27
820	830	105	98	90	82	75	67	59	52	44	36	29
830	840	107	99	91	84	76	68	61	53	45	38	30
840	850	108	101	93	85	78	70	62	55	47	39	32
850	860	110	102	94	87	79	71	64	56	48	41	33
860	870	111	104	96	88	81	73	65	58	50	42	35
870	880	113	105	97	90	82	74	67	59	51	44	36
880	890	116	107	99	91	84	76	68	61	53	45	38
890	900	118	108	100	93	85	77	70	62	54	47	39
900	910	121	110	102	94	87	79	71	64	56	48	41
910	920	124	111	103	96	88	80	73	65	57	50	42
920	930	127	113	105	97	90	82	74	67	59	51	44
930	940	130	115	106	99	91	83	76	68	60	53	45
940	950	132	118	108	100	93	85	77	70	62	54	47
950	960	135	121	109	102	94	86	79	71	63	56	48
960	970	138	124	111	103	96	88	80	73	65	57	50
970	980	141	127	112	105	97	89	82	74	66	59	51
980	990	144	129	115	106	99	91	83	76	68	60	53
990	1,000	146	132	118	108	100	92	85	77	69	62	54
1,000	1,010	149	135	121	109	102	94	86	79	71	63	56
1,010	1,020	152	138	123	111	103	95	88	80	72	65	57
1,020	1,030	155	141	126	112	105	97	89	82	74	66	59
1,030	1,040	158	143	129	115	106	98	91	83	75	68	60
1,040	1,050	160	146	132	118	108	100	92	85	77	69	62
1,050	1,060	163	149	135	120	109	101	94	86	78	71	63
1,060	1,070	166	152	137	123	111	103	95	88	80	72	65
1,070	1,080	169	155	140	126	112	104	97	89	81	74	66
1,080	1,090	172	157	143	129	114	106	98	91	83	75	68
1,090	1,100	174	160	146	132	117	107	100	92	84	77	69
1,100	1,110	177	163	149	134	120	109	101	94	86	78	71
1,110	1,120	180	166	151	137	123	110	103	95	87	80	72
1,120	1,130	183	169	154	140	126	112	104	97	89	81	74
1,130	1,140	186	171	157	143	128	114	106	98	90	83	75
1,140	1,150	188	174	160	146	131	117	107	100	92	84	77
1,150	1,160	191	177	163	148	134	120	109	101	93	86	78
1,160	1,170	194	180	165	151	137	123	110	103	95	87	80
1,170	1,180	197	183	168	154	140	125	112	104	96	89	81
1,180	1,190	200	185	171	157	142	128	114	106	98	90	83
1,190	1,200	202	188	174	160	145	131	117	107	99	92	84
1,200	1,210	205	191	177	162	148	134	120	109	101	93	86
1,210	1,220	208	194	179	165	151	137	122	110	102	95	87
1,220	1,230	211	197	182	168	154	139	125	112	104	96	89
1,230	1,240	214	199	185	171	156	142	128	114	105	98	90
1,240	1,250	216	202	188	174	159	145	131	116	107	99	92
1,250	1,260	219	205	191	176	162	148	134	119	108	101	93
1,260	1,270	222	208	193	179	165	151	136	122	110	102	95
1,270	1,280	225	211	196	182	168	153	139	125	111	104	96
1,280	1,290	228	213	199	185	170	156	142	128	113	105	98
1,290	1,300	230	216	202	188	173	159	145	130	116	107	99
1,300	1,310	233	219	205	190	176	162	148	133	119	108	101
1,310	1,320	236	222	207	193	179	165	150	136	122	110	102
1,320	1,330	239	225	210	196	182	167	153	139	125	111	104
1,330	1,340	242	227	213	199	184	170	156	142	127	113	105
1,340	1,350	244	230	216	202	187	173	159	144	130	116	107
1,350	1,360	247	233	219	204	190	176	162	147	133	119	108
1,360	1,370	250	236	221	207	193	179	164	150	136	122	110
1,370	1,380	253	239	224	210	196	181	167	153	139	124	111
1,380	1,390	256	241	227	213	198	184	170	156	141	127	113

\$1,390 and over

Use Table 1(b) for a MARRIED person on page 34. Also see the instructions on page 32.

SINGLE Persons—BIWEEKLY Payroll Period
 (For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$105	0	0	0	0	0	0	0	0	0	0	0
105	110	1	0	0	0	0	0	0	0	0	0	0
110	115	2	0	0	0	0	0	0	0	0	0	0
115	120	2	0	0	0	0	0	0	0	0	0	0
120	125	3	0	0	0	0	0	0	0	0	0	0
125	130	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	7	0	0	0	0	0	0	0	0	0	0
160	155	8	0	0	0	0	0	0	0	0	0	0
165	160	8	0	0	0	0	0	0	0	0	0	0
160	165	9	0	0	0	0	0	0	0	0	0	0
165	170	10	0	0	0	0	0	0	0	0	0	0
170	175	11	0	0	0	0	0	0	0	0	0	0
175	180	11	0	0	0	0	0	0	0	0	0	0
180	185	12	0	0	0	0	0	0	0	0	0	0
185	190	13	0	0	0	0	0	0	0	0	0	0
190	195	14	0	0	0	0	0	0	0	0	0	0
195	200	14	0	0	0	0	0	0	0	0	0	0
200	205	15	0	0	0	0	0	0	0	0	0	0
205	210	16	1	0	0	0	0	0	0	0	0	0
210	215	17	1	0	0	0	0	0	0	0	0	0
215	220	17	2	0	0	0	0	0	0	0	0	0
220	225	18	3	0	0	0	0	0	0	0	0	0
225	230	19	4	0	0	0	0	0	0	0	0	0
230	235	20	4	0	0	0	0	0	0	0	0	0
235	240	20	5	0	0	0	0	0	0	0	0	0
240	245	21	6	0	0	0	0	0	0	0	0	0
245	250	22	7	0	0	0	0	0	0	0	0	0
250	260	23	8	0	0	0	0	0	0	0	0	0
260	270	24	9	0	0	0	0	0	0	0	0	0
270	280	26	11	0	0	0	0	0	0	0	0	0
280	290	27	12	0	0	0	0	0	0	0	0	0
290	300	29	14	0	0	0	0	0	0	0	0	0
300	310	30	15	0	0	0	0	0	0	0	0	0
310	320	32	17	1	0	0	0	0	0	0	0	0
320	330	33	18	3	0	0	0	0	0	0	0	0
330	340	35	20	4	0	0	0	0	0	0	0	0
340	350	36	21	6	0	0	0	0	0	0	0	0
350	360	38	23	7	0	0	0	0	0	0	0	0
360	370	39	24	9	0	0	0	0	0	0	0	0
370	380	41	26	10	0	0	0	0	0	0	0	0
380	390	42	27	12	0	0	0	0	0	0	0	0
390	400	44	29	13	0	0	0	0	0	0	0	0
400	410	45	30	15	0	0	0	0	0	0	0	0
410	420	47	32	16	1	0	0	0	0	0	0	0
420	430	48	33	18	3	0	0	0	0	0	0	0
430	440	50	35	18	4	0	0	0	0	0	0	0
440	450	51	36	21	6	0	0	0	0	0	0	0
450	460	53	38	22	7	0	0	0	0	0	0	0
460	470	54	39	24	9	0	0	0	0	0	0	0
470	480	56	41	25	10	0	0	0	0	0	0	0
480	490	57	42	27	12	0	0	0	0	0	0	0
490	500	59	44	28	13	0	0	0	0	0	0	0
500	520	61	46	31	15	0	0	0	0	0	0	0
520	540	64	49	34	18	3	0	0	0	0	0	0
540	560	67	52	37	21	6	0	0	0	0	0	0
560	580	70	55	40	24	9	0	0	0	0	0	0
580	600	73	58	43	27	12	0	0	0	0	0	0
600	620	76	61	46	30	15	0	0	0	0	0	0
620	640	79	64	49	33	18	3	0	0	0	0	0
640	660	82	67	52	36	21	6	0	0	0	0	0
660	680	85	70	55	39	24	9	0	0	0	0	0
680	700	88	73	58	42	27	12	0	0	0	0	0
700	720	91	76	61	45	30	15	0	0	0	0	0
720	740	94	79	64	48	33	18	2	0	0	0	0
740	760	97	82	67	51	36	21	5	0	0	0	0
760	780	100	85	70	54	39	24	8	0	0	0	0
780	800	103	88	73	57	42	27	11	0	0	0	0

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$800	\$820	106	91	76	60	45	30	14	0	0	0	0
820	840	109	94	79	63	48	33	17	2	0	0	0
840	860	112	97	82	66	51	36	20	5	0	0	0
860	880	115	100	85	69	54	39	23	8	0	0	0
880	900	118	103	88	72	57	42	26	11	0	0	0
900	920	121	106	91	75	60	45	29	14	0	0	0
920	940	124	109	94	78	63	48	32	17	2	0	0
940	960	127	112	97	81	66	51	35	20	5	0	0
960	980	130	115	100	84	69	54	38	23	8	0	0
980	1,000	133	118	103	87	72	57	41	26	11	0	0
1,000	1,020	137	121	106	90	75	60	44	29	14	0	0
1,020	1,040	142	124	109	93	78	63	47	32	17	2	0
1,040	1,060	148	127	112	96	81	66	50	35	20	5	0
1,060	1,080	154	130	115	99	84	69	53	38	23	8	0
1,080	1,100	159	133	118	102	87	72	56	41	26	11	0
1,100	1,120	165	136	121	105	90	75	59	44	29	14	0
1,120	1,140	170	142	124	108	93	78	62	47	32	17	0
1,140	1,160	176	147	127	111	96	81	65	50	35	20	4
1,160	1,180	182	153	130	114	99	84	68	53	38	23	7
1,180	1,200	187	159	133	117	102	87	71	56	41	26	10
1,200	1,220	193	164	136	120	105	90	74	59	44	29	13
1,220	1,240	198	170	141	123	108	93	77	62	47	32	16
1,240	1,260	204	175	147	126	111	96	80	65	50	35	19
1,260	1,280	210	181	152	129	114	99	83	68	53	38	22
1,280	1,300	215	187	158	132	117	102	86	71	56	41	25
1,300	1,320	221	192	164	135	120	105	89	74	59	44	28
1,320	1,340	226	198	169	141	123	108	92	77	62	47	31
1,340	1,360	232	203	175	146	126	111	95	80	65	50	34
1,360	1,380	238	209	180	152	129	114	98	83	68	53	37
1,380	1,400	243	215	186	158	132	117	101	86	71	56	40
1,400	1,420	249	220	192	163	135	120	104	89	74	59	43
1,420	1,440	254	226	197	169	140	123	107	92	77	62	46
1,440	1,460	260	231	203	174	146	126	110	95	80	65	49
1,460	1,480	266	237	208	180	151	129	113	98	83	68	52
1,480	1,500	271	243	214	186	157	132	116	101	86	71	55
1,500	1,520	277	248	220	191	163	135	119	104	89	74	58
1,520	1,540	282	254	225	197	168	140	122	107	92	77	61
1,540	1,560	288	259	231	202	174	145	125	110	95	80	64
1,560	1,580	294	265	236	208	179	151	128	113	98	83	67
1,580	1,600	299	271	242	214	185	156	131	116	101	86	70
1,600	1,620	305	276	248	219	191	162	134	119	104	89	73
1,620	1,640	310	282	253	225	196	168	139	122	107	92	76
1,640	1,660	316	287	259	230	202	173	145	125	110	95	79
1,660	1,680	322	293	264	236	207	179	150	128	113	98	82
1,680	1,700	327	299	270	242	213	184	156	131	116	101	85
1,700	1,720	333	304	276	247	219	190	162	134	119	104	88
1,720	1,740	338	310	281	253	224	196	167	139	122	107	91
1,740	1,760	344	315	287	258	230	201	173	144	125	110	94
1,760	1,780	350	321	292	264	235	207	178	150	128	113	97
1,780	1,800	355	327	298	270	241	212	184	155	131	116	100
1,800	1,820	361	332	304	275	247	218	190	161	134	119	103
1,820	1,840	366	338	309	281	252	224	195	167	138	122	106
1,840	1,860	372	343	315	286	258	229	201	172	144	125	109
1,860	1,880	378	349	320	292	263	235	206	178	149	128	112
1,880	1,900	383	355	326	298	269	240	212	183	155	131	115
1,900	1,920	389	360	332	303	275	246	218	189	160	134	118
1,920	1,940	394	366	337	309	280	252	223	195	166	138	121
1,940	1,960	400	371	343	314	286	257	229	200	172	143	124
1,960	1,980	406	377	348	320	291	263	234	206	177	149	127
1,980	2,000	411	383	354	326	297	268	240	211	183	154	130
2,000	2,020	417	388	360	331	303	274	246	217	188	160	133
2,020	2,040	422	394	365	337	308	280	251	223	194	166	137
2,040	2,060	428	399	371	342	314	285	257	228	200	171	143
2,060	2,080	434	405	376	348	319	291	262	234	205	177	148
2,080	2,100	439	411	382	354	325	296	268	239	211	182	154

\$2,100 and over

Use Table 2(a) for a SINGLE person on page 34. Also see the instructions on page 32.

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
80	\$250	0	0	0	0	0	0	0	0	0	0	0
250	260	1	0	0	0	0	0	0	0	0	0	0
260	270	3	0	0	0	0	0	0	0	0	0	0
270	280	4	0	0	0	0	0	0	0	0	0	0
280	290	6	0	0	0	0	0	0	0	0	0	0
290	300	7	0	0	0	0	0	0	0	0	0	0
300	310	9	0	0	0	0	0	0	0	0	0	0
310	320	10	0	0	0	0	0	0	0	0	0	0
320	330	12	0	0	0	0	0	0	0	0	0	0
330	340	13	0	0	0	0	0	0	0	0	0	0
340	350	15	0	0	0	0	0	0	0	0	0	0
350	360	16	1	0	0	0	0	0	0	0	0	0
360	370	18	2	0	0	0	0	0	0	0	0	0
370	380	19	4	0	0	0	0	0	0	0	0	0
380	390	21	5	0	0	0	0	0	0	0	0	0
390	400	22	7	0	0	0	0	0	0	0	0	0
400	410	24	8	0	0	0	0	0	0	0	0	0
410	420	25	10	0	0	0	0	0	0	0	0	0
420	430	27	11	0	0	0	0	0	0	0	0	0
430	440	28	13	0	0	0	0	0	0	0	0	0
440	450	30	14	0	0	0	0	0	0	0	0	0
450	460	31	16	0	0	0	0	0	0	0	0	0
460	470	33	17	2	0	0	0	0	0	0	0	0
470	480	34	19	3	0	0	0	0	0	0	0	0
480	490	36	20	5	0	0	0	0	0	0	0	0
490	500	37	22	6	0	0	0	0	0	0	0	0
500	520	39	24	9	0	0	0	0	0	0	0	0
520	540	42	27	12	0	0	0	0	0	0	0	0
540	560	45	30	15	0	0	0	0	0	0	0	0
560	580	48	33	18	2	0	0	0	0	0	0	0
580	600	51	36	21	5	0	0	0	0	0	0	0
600	620	54	39	24	8	0	0	0	0	0	0	0
620	640	57	42	27	11	0	0	0	0	0	0	0
640	660	60	45	30	14	0	0	0	0	0	0	0
660	680	63	48	33	17	2	0	0	0	0	0	0
680	700	66	51	36	20	5	0	0	0	0	0	0
700	720	69	54	39	23	8	0	0	0	0	0	0
720	740	72	57	42	26	11	0	0	0	0	0	0
740	760	75	60	45	29	14	0	0	0	0	0	0
760	780	78	63	48	32	17	2	0	0	0	0	0
780	800	81	66	51	35	20	5	0	0	0	0	0
800	820	84	69	54	38	23	8	0	0	0	0	0
820	840	87	72	57	41	26	11	0	0	0	0	0
840	860	90	75	60	44	29	14	0	0	0	0	0
860	880	93	78	63	47	32	17	2	0	0	0	0
880	900	96	81	66	50	35	20	5	0	0	0	0
900	920	99	84	69	53	38	23	8	0	0	0	0
920	940	102	87	72	56	41	26	11	0	0	0	0
940	960	105	90	75	59	44	29	14	0	0	0	0
960	980	108	93	78	62	47	32	17	1	0	0	0
980	1,000	111	96	81	65	50	35	20	4	0	0	0
1,000	1,020	114	99	84	68	53	38	23	7	0	0	0
1,020	1,040	117	102	87	71	56	41	26	10	0	0	0
1,040	1,060	120	105	90	74	59	44	29	13	0	0	0
1,060	1,080	123	108	93	77	62	47	32	16	1	0	0
1,080	1,100	126	111	96	80	65	50	35	19	4	0	0
1,100	1,120	129	114	99	83	68	53	38	22	7	0	0
1,120	1,140	132	117	102	86	71	56	41	25	10	0	0
1,140	1,160	135	120	105	89	74	59	44	28	13	0	0
1,160	1,180	138	123	108	92	77	62	47	31	16	1	0
1,180	1,200	141	126	111	95	80	65	50	34	19	4	0
1,200	1,220	144	129	114	98	83	68	53	37	22	7	0
1,220	1,240	147	132	117	101	86	71	56	40	25	10	0
1,240	1,260	150	135	120	104	89	74	59	43	28	13	0
1,260	1,280	153	138	123	107	92	77	62	46	31	16	0
1,280	1,300	156	141	126	110	95	80	65	49	34	19	3
1,300	1,320	159	144	129	113	98	83	68	52	37	22	6
1,320	1,340	162	147	132	116	101	86	71	55	40	25	9
1,340	1,360	165	150	135	119	104	89	74	58	43	28	12
1,360	1,380	168	153	138	122	107	92	77	61	46	31	15

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$1,380	\$1,400	171	156	141	125	110	95	80	64	49	34	18
1,400	1,420	174	159	144	128	113	98	83	67	52	37	21
1,420	1,440	177	162	147	131	116	101	86	70	55	40	24
1,440	1,460	180	165	150	134	119	104	89	73	58	43	27
1,460	1,480	183	168	153	137	122	107	92	76	61	46	30
1,480	1,500	186	171	156	140	125	110	95	79	64	49	33
1,500	1,520	189	174	159	143	128	113	98	82	67	52	36
1,520	1,540	192	177	162	146	131	116	101	85	70	55	39
1,540	1,560	195	180	165	149	134	119	104	88	73	58	42
1,560	1,580	198	183	168	152	137	122	107	91	76	61	45
1,580	1,600	201	186	171	155	140	125	110	94	79	64	48
1,600	1,620	204	189	174	158	143	128	113	97	82	67	51
1,620	1,640	207	192	177	161	146	131	116	100	85	70	54
1,640	1,660	210	195	180	164	149	134	119	103	88	73	57
1,660	1,680	213	198	183	167	152	137	122	106	91	76	60
1,680	1,700	216	201	186	170	155	140	125	109	94	79	63
1,700	1,720	219	204	189	173	158	143	128	112	97	82	66
1,720	1,740	222	207	192	176	161	146	131	115	100	85	69
1,740	1,760	226	210	195	179	164	149	134	118	103	88	72
1,760	1,780	231	213	198	182	167	152	137	121	106	91	75
1,780	1,800	237	216	201	185	170	155	140	124	109	94	78
1,800	1,820	242	219	204	188	173	158	143	127	112	97	81
1,820	1,840	248	222	207	191	176	161	146	130	115	100	84
1,840	1,860	254	225	210	194	179	164	149	133	118	103	87
1,860	1,880	259	231	213	197	182	167	152	136	121	106	90
1,880	1,900	265	236	216	200	185	170	155	139	124	109	93
1,900	1,920	270	242	219	203	188	173	158	142	127	112	96
1,920	1,940	276	247	222	206	191	176	161	145	130	115	99
1,940	1,960	282	253	225	209	194	179	164	148	133	118	102
1,960	1,980	287	259	230	212	197	182	167	151	136	121	105
1,980	2,000	293	264	236	215	200	185	170	154	139	124	108
2,000	2,020	298	270	241	218	203	188	173	157	142	127	111
2,020	2,040	304	275	247	221	206	191	176	160	145	130	114
2,040	2,060	310	281	252	224	209	194	179	163	148	133	117
2,060	2,080	315	287	258	230	212	197	182	166	151	136	120
2,080	2,100	321	292	264	235	215	200	185	169	154	139	123
2,100	2,120	326	298	269	241	218	203	188	172	157	142	126
2,120	2,140	332	303	275	246	221	206	191	175	160	145	129
2,140	2,160	338	309	280	252	224	209	194	178	163	148	132
2,160	2,180	343	315	286	258	229	212	197	181	166	151	135
2,180	2,200	349	320	292	263	235	215	200	184	169	154	138
2,200	2,220	354	326	297	269	240	218	203	187	172	157	141
2,220	2,240	360	331	303	274	246	221	206	190	175	160	144
2,240	2,260	366	337	308	280	251	224	209	193	178	163	147
2,260	2,280	371	343	314	286	257	228	212	196	181	166	150
2,280	2,300	377	348	320	291	263	234	215	199	184	169	153
2,300	2,320	382	354	325	297	268	240	218	202	187	172	156
2,320	2,340	388	359	331	302	274	245	221	205	190	175	159
2,340	2,360	394	365	336	308	279	251	224	208	193	178	162
2,360	2,380	399	371	342	314	285	256	228	211	196	181	165
2,380	2,400	405	376	348	319	291	262	234	214	199	184	168
2,400	2,420	410	382	353	325	296	268	239	217	202	187	171
2,420	2,440	416	387	359	330	302	273	245	220	205	190	174
2,440	2,460	422	393	364	336	307	279	250	223	208	193	177
2,460	2,480	427	399	370	342	313	284	256	227	211	196	180
2,480	2,500	433	404	376	347	319	290	262	233	214	199	183
2,500	2,520	438	410	381	353	324	296	267	239	217	202	186
2,520	2,540	444	415	387	358	330	301	273	244	220	205	189
2,540	2,560	450	421	392	364	335	307	278	250	223	208	192
2,560	2,580	455	427	398	370	341	312	284	255	227	211	195
2,580	2,600	461	432	404	375	347	318	290	261	232	214	198
2,600	2,620	466	438	409	381	352	324	295	267	238	217	201
2,620	2,640	472	443	415	386	358	329	301	272	244	220	204
2,640	2,660	478	449	420	392	363	335	306	278	249	223	207
2,660	2,680	483	455	426	398	369	340	312	283	255	226	210

\$2,680 and over

Use Table 2(b) for a MARRIED person on page 34. Also see the instructions on page 32.

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$0	\$115	0	0	0	0	0	0	0	0	0	0	0
115	120	1	0	0	0	0	0	0	0	0	0	0
120	125	2	0	0	0	0	0	0	0	0	0	0
125	130	3	0	0	0	0	0	0	0	0	0	0
130	135	3	0	0	0	0	0	0	0	0	0	0
135	140	4	0	0	0	0	0	0	0	0	0	0
140	145	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	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	10	0	0	0	0	0	0	0	0	0	0
180	185	11	0	0	0	0	0	0	0	0	0	0
185	190	12	0	0	0	0	0	0	0	0	0	0
190	195	12	0	0	0	0	0	0	0	0	0	0
195	200	13	0	0	0	0	0	0	0	0	0	0
200	205	14	0	0	0	0	0	0	0	0	0	0
205	210	15	0	0	0	0	0	0	0	0	0	0
210	215	15	0	0	0	0	0	0	0	0	0	0
215	220	16	0	0	0	0	0	0	0	0	0	0
220	225	17	0	0	0	0	0	0	0	0	0	0
225	230	18	1	0	0	0	0	0	0	0	0	0
230	235	18	2	0	0	0	0	0	0	0	0	0
235	240	19	3	0	0	0	0	0	0	0	0	0
240	245	20	3	0	0	0	0	0	0	0	0	0
245	250	21	4	0	0	0	0	0	0	0	0	0
250	255	22	5	0	0	0	0	0	0	0	0	0
255	260	23	7	0	0	0	0	0	0	0	0	0
260	270	23	7	0	0	0	0	0	0	0	0	0
270	280	25	8	0	0	0	0	0	0	0	0	0
280	290	26	10	0	0	0	0	0	0	0	0	0
290	300	28	11	0	0	0	0	0	0	0	0	0
300	310	29	13	0	0	0	0	0	0	0	0	0
310	320	31	14	0	0	0	0	0	0	0	0	0
320	330	32	16	0	0	0	0	0	0	0	0	0
330	340	34	17	1	0	0	0	0	0	0	0	0
340	350	35	19	2	0	0	0	0	0	0	0	0
350	360	37	20	4	0	0	0	0	0	0	0	0
360	370	38	22	5	0	0	0	0	0	0	0	0
370	380	40	23	7	0	0	0	0	0	0	0	0
380	390	41	25	8	0	0	0	0	0	0	0	0
390	400	43	26	10	0	0	0	0	0	0	0	0
400	410	44	28	11	0	0	0	0	0	0	0	0
410	420	46	29	13	0	0	0	0	0	0	0	0
420	430	47	31	14	0	0	0	0	0	0	0	0
430	440	49	32	16	0	0	0	0	0	0	0	0
440	450	50	34	17	1	0	0	0	0	0	0	0
450	460	52	35	19	2	0	0	0	0	0	0	0
460	470	53	37	20	4	0	0	0	0	0	0	0
470	480	55	38	22	5	0	0	0	0	0	0	0
480	490	56	40	23	7	0	0	0	0	0	0	0
490	500	58	41	25	8	0	0	0	0	0	0	0
500	520	60	43	27	10	0	0	0	0	0	0	0
520	540	63	46	30	13	0	0	0	0	0	0	0
540	560	66	49	33	16	0	0	0	0	0	0	0
560	580	69	52	36	19	3	0	0	0	0	0	0
580	600	72	55	39	22	6	0	0	0	0	0	0
600	620	75	58	42	25	9	0	0	0	0	0	0
620	640	78	61	45	28	12	0	0	0	0	0	0
640	660	81	64	48	31	15	0	0	0	0	0	0
660	680	84	67	51	34	18	1	0	0	0	0	0
680	700	87	70	54	37	21	4	0	0	0	0	0
700	720	90	73	57	40	24	7	0	0	0	0	0
720	740	93	76	60	43	27	10	0	0	0	0	0
740	760	96	79	63	46	30	13	0	0	0	0	0
760	780	99	82	66	49	33	16	0	0	0	0	0
780	800	102	85	69	52	36	19	3	0	0	0	0
800	820	105	88	72	55	39	22	6	0	0	0	0
820	840	108	91	75	58	42	25	9	0	0	0	0

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$840	\$880	111	94	78	61	45	28	12	0	0	0	0
860	880	114	97	81	64	48	31	15	0	0	0	0
880	900	117	100	84	67	51	34	18	1	0	0	0
900	920	120	103	87	70	54	37	21	4	0	0	0
920	940	123	106	90	73	57	40	24	7	0	0	0
940	960	126	109	93	76	60	43	27	10	0	0	0
960	980	129	112	96	79	63	46	30	13	0	0	0
980	1,000	132	115	99	82	66	49	33	16	0	0	0
1,000	1,020	135	118	102	85	69	52	36	19	2	0	0
1,020	1,040	138	121	105	88	72	55	39	22	5	0	0
1,040	1,060	141	124	108	91	75	58	42	25	8	0	0
1,060	1,080	144	127	111	94	78	61	45	28	11	0	0
1,080	1,100	147	130	114	97	81	64	48	31	14	0	0
1,100	1,120	153	133	117	100	84	67	51	34	17	1	0
1,120	1,140	158	136	120	103	87	70	54	37	20	4	0
1,140	1,160	164	139	123	106	90	73	57	40	23	7	0
1,160	1,180	169	142	126	109	93	76	60	43	26	10	0
1,180	1,200	175	145	129	112	96	79	63	46	29	13	0
1,200	1,220	181	150	132	115	99	82	66	49	32	16	0
1,220	1,240	186	155	135	118	102	85	69	52	35	19	2
1,240	1,260	192	161	138	121	105	88	72	55	38	22	5
1,260	1,280	197	166	141	124	108	91	75	58	41	25	8
1,280	1,300	203	172	144	127	111	94	78	61	44	28	11
1,300	1,320	209	178	147	130	114	97	81	64	47	31	14
1,320	1,340	214	183	152	133	117	100	84	67	50	34	17
1,340	1,360	220	189	158	136	120	103	87	70	53	37	20
1,360	1,380	225	194	164	139	123	106	90	73	56	40	23
1,380	1,400	231	200	169	142	126	109	93	76	59	43	26
1,400	1,420	237	206	175	145	129	112	96	79	62	46	29
1,420	1,440	242	211	180	149	132	115	99	82	65	49	32
1,440	1,460	248	217	186	155	135	118	102	85	68	52	35
1,460	1,480	253	222	192	161	138	121	105	88	71	55	38
1,480	1,500	259	228	197	166	141	124	108	91	74	58	41
1,500	1,520	265	234	203	172	144	127	111	94	77	61	44
1,520	1,540	270	239	208	177	147	130	114	97	80	64	47
1,540	1,560	276	245	214	183	152	133	117	100	83	67	50
1,560	1,580	281	250	220	189	158	136	120	103	86	70	53
1,580	1,600	287	256	225	194	163	139	123	106	89	73	56
1,600	1,620	293	262	231	200	169	142	126	109	92	76	59
1,620	1,640	298	267	236	205	175	145	129	112	95	79	62
1,640	1,660	304	273	242	211	180	149	132	115	98	82	65
1,660	1,680	309	278	248	217	186	155	135	118	101	85	68
1,680	1,700	315	284	253	222	191	160	138	121	104	88	71
1,700	1,720	321	290	259	228	197	166	141	124	107	91	74
1,720	1,740	326	295	264	233	203	172	144	127	110	94	77
1,740	1,760	332	301	270	239	208	177	147	130	113	97	80
1,760	1,780	337	306	276	245	214	183	152	133	116	100	83
1,780	1,800	343	312	281	250	219	188	157	136	119	103	86
1,800	1,820	349	318	287	256	225	194	163	139	122	106	89
1,820	1,840	354	323	292	261	231	200	169	142	125	109	92
1,840	1,860	360	329	298	267	236	205	174	145	128	112	95
1,860	1,880	365	334	304	273	242	211	180	149	131	115	98
1,880	1,900	371	340	309	278	247	216	185	155	134	118	101
1,900	1,920	377	346	315	284	253	222	191	160	137	121	104
1,920	1,940	382	351	320	289	259	228	197	165	140	124	107
1,940	1,960	388	357	326	295	264	233	202	171	143	127	110
1,960	1,980	393	362	332	301	270	239	208	177	146	130	113
1,980	2,000	399	368	337	306	275	244	213	183	152	133	116
2,000	2,020	405	374	343	312	281	250	219	188	157	136	119
2,020	2,040	410	379	348	317	287	256	225	194	163	139	122
2,040	2,060	416	385	354	323	292	261	230	199	168	142	125
2,060	2,080	421	390	360	329	298	267	236	205	174	145	128
2,080	2,100	427	396	365	334	303	272	241	211	180	149	131
2,100	2,120	433	402	371	340	309	278	247	216	185	154	134
2,120	2,140	438	407	376	345	315	284	253	222	191	160	137

\$2,140 and over

Use Table 3(a) for a SINGLE person on page 34. Also see the instructions on page 32.

MARRIED Persons—SEMIMONTHLY Payroll Period
 (For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$270	0	0	0	0	0	0	0	0	0	0	0
270	280	1	0	0	0	0	0	0	0	0	0	0
280	290	2	0	0	0	0	0	0	0	0	0	0
290	300	4	0	0	0	0	0	0	0	0	0	0
300	310	5	0	0	0	0	0	0	0	0	0	0
310	320	7	0	0	0	0	0	0	0	0	0	0
320	330	8	0	0	0	0	0	0	0	0	0	0
330	340	10	0	0	0	0	0	0	0	0	0	0
340	350	11	0	0	0	0	0	0	0	0	0	0
350	360	13	0	0	0	0	0	0	0	0	0	0
360	370	14	0	0	0	0	0	0	0	0	0	0
370	380	16	0	0	0	0	0	0	0	0	0	0
380	390	17	1	0	0	0	0	0	0	0	0	0
390	400	19	2	0	0	0	0	0	0	0	0	0
400	410	20	4	0	0	0	0	0	0	0	0	0
410	420	22	5	0	0	0	0	0	0	0	0	0
420	430	23	7	0	0	0	0	0	0	0	0	0
430	440	25	8	0	0	0	0	0	0	0	0	0
440	450	26	10	0	0	0	0	0	0	0	0	0
450	460	28	11	0	0	0	0	0	0	0	0	0
460	470	29	13	0	0	0	0	0	0	0	0	0
470	480	31	14	0	0	0	0	0	0	0	0	0
480	490	32	16	0	0	0	0	0	0	0	0	0
490	500	34	17	1	0	0	0	0	0	0	0	0
500	520	36	20	2	0	0	0	0	0	0	0	0
520	540	39	23	6	0	0	0	0	0	0	0	0
540	560	42	26	9	0	0	0	0	0	0	0	0
560	580	45	29	12	0	0	0	0	0	0	0	0
580	600	48	32	15	0	0	0	0	0	0	0	0
600	620	51	35	18	2	0	0	0	0	0	0	0
620	640	54	38	21	5	0	0	0	0	0	0	0
640	660	57	41	24	8	0	0	0	0	0	0	0
660	680	60	44	27	11	0	0	0	0	0	0	0
680	700	63	47	30	14	0	0	0	0	0	0	0
700	720	66	50	33	17	0	0	0	0	0	0	0
720	740	69	53	36	20	3	0	0	0	0	0	0
740	760	72	56	39	23	6	0	0	0	0	0	0
760	780	75	59	42	26	9	0	0	0	0	0	0
780	800	78	62	45	29	12	0	0	0	0	0	0
800	820	81	65	48	32	15	0	0	0	0	0	0
820	840	84	68	51	35	18	1	0	0	0	0	0
840	860	87	71	54	38	21	4	0	0	0	0	0
860	880	90	74	57	41	24	7	0	0	0	0	0
880	900	93	77	60	44	27	10	0	0	0	0	0
900	920	96	80	63	47	30	13	0	0	0	0	0
920	940	99	83	66	50	33	16	0	0	0	0	0
940	960	102	86	69	53	36	19	3	0	0	0	0
960	980	105	89	72	56	39	22	6	0	0	0	0
980	1,000	108	92	75	59	42	25	9	0	0	0	0
1,000	1,020	111	95	78	62	45	28	12	0	0	0	0
1,020	1,040	114	98	81	65	48	31	15	0	0	0	0
1,040	1,060	117	101	84	68	51	34	18	1	0	0	0
1,060	1,080	120	104	87	71	54	37	21	4	0	0	0
1,080	1,100	123	107	90	74	57	40	24	7	0	0	0
1,100	1,120	126	110	93	77	60	43	27	10	0	0	0
1,120	1,140	129	113	96	80	63	46	30	13	0	0	0
1,140	1,160	132	116	99	83	66	49	33	16	0	0	0
1,160	1,180	135	119	102	86	69	52	36	19	3	0	0
1,180	1,200	138	122	105	89	72	55	39	22	6	0	0
1,200	1,220	141	125	108	92	75	58	42	25	9	0	0
1,220	1,240	144	128	111	95	78	61	45	28	12	0	0
1,240	1,260	147	131	114	98	81	64	48	31	15	0	0
1,260	1,280	150	134	117	101	84	67	51	34	18	1	0
1,280	1,300	153	137	120	104	87	70	54	37	21	4	0
1,300	1,320	156	140	123	107	90	73	57	40	24	7	0
1,320	1,340	159	143	126	110	93	76	60	43	27	10	0
1,340	1,360	162	146	129	113	96	79	63	46	30	13	0
1,360	1,380	165	149	132	116	99	82	66	49	33	16	0
1,380	1,400	168	152	135	119	102	85	69	52	36	19	3
1,400	1,420	171	155	138	122	105	88	72	55	39	22	6

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$1,420	\$1,440	174	158	141	125	108	91	75	58	42	25	9
1,440	1,460	177	161	144	128	111	94	78	61	45	28	12
1,460	1,480	180	164	147	131	114	97	81	64	48	31	15
1,480	1,500	183	167	150	134	117	100	84	67	51	34	18
1,500	1,520	186	170	153	137	120	103	87	70	54	37	21
1,520	1,540	189	173	156	140	123	106	90	73	57	40	24
1,540	1,560	192	176	159	143	126	109	93	76	60	43	27
1,560	1,580	195	179	162	146	129	112	96	79	63	46	30
1,580	1,600	198	182	165	149	132	115	99	82	66	49	33
1,600	1,620	201	185	168	152	135	118	102	85	69	52	36
1,620	1,640	204	188	171	155	138	121	105	88	72	55	39
1,640	1,660	207	191	174	158	141	124	108	91	75	58	42
1,660	1,680	210	194	177	161	144	127	111	94	78	61	45
1,680	1,700	213	197	180	164	147	130	114	97	81	64	48
1,700	1,720	216	200	183	167	150	133	117	100	84	67	51
1,720	1,740	219	203	186	170	153	136	120	103	87	70	54
1,740	1,760	222	206	189	173	156	139	123	106	90	73	57
1,760	1,780	225	209	192	176	159	142	126	109	93	76	60
1,780	1,800	228	212	195	179	162	145	129	112	96	79	63
1,800	1,820	231	215	198	182	165	148	132	115	99	82	66
1,820	1,840	234	218	201	185	168	151	135	118	102	85	69
1,840	1,860	237	221	204	188	171	154	138	121	105	88	72
1,860	1,880	240	224	207	191	174	157	141	124	108	91	75
1,880	1,900	243	227	210	194	177	160	144	127	111	94	78
1,900	1,920	248	230	213	197	180	163	147	130	114	97	81
1,920	1,940	254	233	216	200	183	166	150	133	117	100	84
1,940	1,960	260	236	219	203	186	169	153	136	120	103	87
1,960	1,980	265	239	222	206	189	172	156	139	123	106	90
1,980	2,000	271	242	225	209	192	175	159	142	126	109	93
2,000	2,020	276	245	228	212	195	178	162	145	129	112	96
2,020	2,040	282	251	231	215	198	181	165	148	132	115	99
2,040	2,060	288	257	234	218	201	184	168	151	135	118	102
2,060	2,080	293	262	237	221	204	187	171	154	138	121	105
2,080	2,100	299	268	240	224	207	190	174	157	141	124	108
2,100	2,120	304	273	243	227	210	193	177	160	144	127	111
2,120	2,140	310	279	248	230	213	196	180	163	147	130	114
2,140	2,160	316	285	254	233	216	199	183	166	150	133	117
2,160	2,180	321	290	259	236	219	202	186	169	153	136	120
2,180	2,200	327	296	265	239	222	205	189	172	156	139	123
2,200	2,220	332	301	270	242	225	208	192	175	159	142	126
2,220	2,240	338	307	276	245	228	211	195	178	162	145	129
2,240	2,260	344	313	282	251	231	214	198	181	165	148	132
2,260	2,280	349	318	287	256	234	217	201	184	168	151	135
2,280	2,300	355	324	293	262	237	220	204	187	171	154	138
2,300	2,320	360	329	298	268	240	223	207	190	174	157	141
2,320	2,340	366	335	304	273	243	226	210	193	177	160	144
2,340	2,360	372	341	310	279	248	229	213	196	180	163	147
2,360	2,380	377	346	315	284	253	232	216	199	183	166	150
2,380	2,400	383	352	321	290	259	235	219	202	186	169	153
2,400	2,420	388	357	326	296	265	238	222	205	189	172	156
2,420	2,440	394	363	332	301	270	241	225	208	192	175	159
2,440	2,460	400	369	338	307	276	245	228	211	195	178	162
2,460	2,480	405	374	343	312	281	251	231	214	198	181	165
2,480	2,500	411	380	349	318	287	256	234	217	201	184	168
2,500	2,520	416	385	354	324	293	262	237	220	204	187	171
2,520	2,540	422	391	360	329	298	267	240	223	207	190	174
2,540	2,560	428	397	366	335	304	273	243	226	210	193	177
2,560	2,580	433	402	371	340	309	279	248	229	213	196	180
2,580	2,600	439	408	377	346	315	284	253	232	216	199	183
2,600	2,620	444	413	382	352	321	290	259	235	219	202	186
2,620	2,640	450	419	388	357	326	295	264	238	222	205	189
2,640	2,660	456	425	394	363	332	301	270	241	225	208	192
2,660	2,680	461	430	399	368	337	307	276	245	228	211	195
2,680	2,700	467	436	405	374	343	312	281	250	231	214	198
2,700	2,720	472	441	410	380	349	318	287	256	234	217	201

\$2,720 and over

Use Table 3(b) for a MARRIED person on page 34. Also see the instructions on page 32.

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$0	\$220	0	0	0	0	0	0	0	0	0	0	0
220	230	1	0	0	0	0	0	0	0	0	0	0
230	240	2	0	0	0	0	0	0	0	0	0	0
240	250	4	0	0	0	0	0	0	0	0	0	0
250	260	5	0	0	0	0	0	0	0	0	0	0
260	270	7	0	0	0	0	0	0	0	0	0	0
270	280	8	0	0	0	0	0	0	0	0	0	0
280	290	10	0	0	0	0	0	0	0	0	0	0
290	300	11	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	16	0	0	0	0	0	0	0	0	0	0
340	360	19	0	0	0	0	0	0	0	0	0	0
360	380	22	0	0	0	0	0	0	0	0	0	0
380	400	25	0	0	0	0	0	0	0	0	0	0
400	420	28	0	0	0	0	0	0	0	0	0	0
420	440	31	0	0	0	0	0	0	0	0	0	0
440	460	34	1	0	0	0	0	0	0	0	0	0
460	480	37	4	0	0	0	0	0	0	0	0	0
480	500	40	7	0	0	0	0	0	0	0	0	0
500	520	43	10	0	0	0	0	0	0	0	0	0
520	540	46	13	0	0	0	0	0	0	0	0	0
540	560	49	16	0	0	0	0	0	0	0	0	0
560	580	52	19	0	0	0	0	0	0	0	0	0
580	600	55	22	0	0	0	0	0	0	0	0	0
600	640	60	27	0	0	0	0	0	0	0	0	0
640	680	66	33	0	0	0	0	0	0	0	0	0
680	720	72	39	6	0	0	0	0	0	0	0	0
720	760	78	45	12	0	0	0	0	0	0	0	0
760	800	84	51	18	0	0	0	0	0	0	0	0
800	840	90	57	24	0	0	0	0	0	0	0	0
840	880	96	63	30	0	0	0	0	0	0	0	0
880	920	102	69	36	3	0	0	0	0	0	0	0
920	960	108	75	42	9	0	0	0	0	0	0	0
960	1,000	114	81	48	15	0	0	0	0	0	0	0
1,000	1,040	120	87	54	21	0	0	0	0	0	0	0
1,040	1,080	126	93	60	27	0	0	0	0	0	0	0
1,080	1,120	132	99	66	33	0	0	0	0	0	0	0
1,120	1,160	138	105	72	39	5	0	0	0	0	0	0
1,160	1,200	144	111	78	45	11	0	0	0	0	0	0
1,200	1,240	150	117	84	51	17	0	0	0	0	0	0
1,240	1,280	156	123	90	57	23	0	0	0	0	0	0
1,280	1,320	162	129	96	63	29	0	0	0	0	0	0
1,320	1,360	168	135	102	69	35	2	0	0	0	0	0
1,360	1,400	174	141	108	75	41	8	0	0	0	0	0
1,400	1,440	180	147	114	81	47	14	0	0	0	0	0
1,440	1,480	186	153	120	87	53	20	0	0	0	0	0
1,480	1,520	192	159	126	93	59	26	0	0	0	0	0
1,520	1,560	198	165	132	99	65	32	0	0	0	0	0
1,560	1,600	204	171	138	105	71	38	5	0	0	0	0
1,600	1,640	210	177	144	111	77	44	11	0	0	0	0
1,640	1,680	216	183	150	117	83	50	17	0	0	0	0
1,680	1,720	222	189	156	123	89	56	23	0	0	0	0
1,720	1,760	228	195	162	129	95	62	29	0	0	0	0
1,760	1,800	234	201	168	135	101	68	35	2	0	0	0
1,800	1,840	240	207	174	141	107	74	41	8	0	0	0
1,840	1,880	246	213	180	147	113	80	47	14	0	0	0
1,880	1,920	252	219	186	153	119	86	53	20	0	0	0
1,920	1,960	258	225	192	159	125	92	59	26	0	0	0
1,960	2,000	264	231	198	165	131	98	65	32	0	0	0
2,000	2,040	270	237	204	171	137	104	71	38	5	0	0
2,040	2,080	276	243	210	177	143	110	77	44	11	0	0
2,080	2,120	282	249	216	183	149	116	83	50	17	0	0
2,120	2,160	288	255	222	189	155	122	89	56	23	0	0
2,160	2,200	294	261	228	195	161	128	95	62	29	0	0
2,200	2,240	305	267	234	201	167	134	101	68	35	2	0
2,240	2,280	316	273	240	207	173	140	107	74	41	8	0
2,280	2,320	328	279	246	213	179	146	113	80	47	14	0
2,320	2,360	339	285	252	219	185	152	119	86	53	20	0
2,360	2,400	350	291	258	225	191	158	125	92	59	26	0
2,400	2,440	361	299	264	231	197	164	131	98	65	32	0

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$2,440	\$2,480	372	311	270	237	203	170	137	104	71	38	5
2,480	2,520	384	322	276	243	209	176	143	110	77	44	11
2,520	2,560	395	333	282	249	215	182	149	116	83	50	17
2,560	2,600	406	344	288	255	221	188	155	122	89	56	23
2,600	2,640	417	355	294	261	227	194	161	128	95	62	29
2,640	2,680	428	367	305	267	233	200	167	134	101	68	35
2,680	2,720	440	378	316	273	239	206	173	140	107	74	41
2,720	2,760	451	389	327	279	245	212	179	146	113	80	47
2,760	2,800	462	400	338	285	251	218	185	152	119	86	53
2,800	2,840	473	411	350	291	257	224	191	158	125	92	59
2,840	2,880	484	423	361	299	263	230	197	164	131	98	65
2,880	2,920	496	434	372	310	269	236	203	170	137	104	71
2,920	2,960	507	445	383	321	275	242	209	176	143	110	77
2,960	3,000	518	456	394	332	281	248	215	182	149	116	83
3,000	3,040	529	467	406	344	287	254	221	188	155	122	89
3,040	3,080	540	479	417	355	293	260	227	194	161	128	95
3,080	3,120	552	490	428	366	304	266	233	200	167	134	101
3,120	3,160	563	501	439	377	315	272	239	206	173	140	107
3,160	3,200	574	512	450	388	327	278	245	212	179	146	113
3,200	3,240	585	523	462	400	338	284	251	218	185	152	119
3,240	3,280	596	535	473	411	349	290	257	224	191	158	125
3,280	3,320	608	546	484	422	360	298	263	230	197	164	131
3,320	3,360	619	557	495	433	371	310	269	236	203	170	137
3,360	3,400	630	568	506	444	383	321	275	242	209	176	143
3,400	3,440	641	579	518	456	394	332	281	248	215	182	149
3,440	3,480	652	591	529	467	405	343	287	254	221	188	155
3,480	3,520	664	602	540	478	416	354	293	260	227	194	161
3,520	3,560	675	613	551	489	427	366	304	266	233	200	167
3,560	3,600	686	624	562	500	439	377	315	272	239	206	173
3,600	3,640	697	635	574	512	450	388	326	278	245	212	179
3,640	3,680	708	647	585	523	461	399	337	284	251	218	185
3,680	3,720	720	658	596	534	472	410	349	290	257	224	191
3,720	3,760	731	669	607	545	483	422	360	298	263	230	197
3,760	3,800	742	680	618	556	495	433	371	309	269	236	203
3,800	3,840	753	691	630	568	506	444	382	320	275	242	209
3,840	3,880	764	703	641	579	517	455	393	332	281	248	215
3,880	3,920	776	714	652	590	528	466	405	343	297	254	221
3,920	3,960	787	725	663	601	539	478	416	354	293	260	227
3,960	4,000	798	736	674	612	551	489	427	365	303	266	233
4,000	4,040	809	747	686	624	562	500	438	376	315	272	239
4,040	4,080	820	759	697	635	573	511	449	388	326	278	245
4,080	4,120	832	770	708	646	584	522	461	399	337	284	251
4,120	4,160	843	781	719	657	595	534	472	410	348	290	257
4,160	4,200	854	792	730	668	607	545	483	421	359	297	263
4,200	4,240	865	803	742	680	618	556	494	432	371	309	269
4,240	4,280	876	815	753	691	629	567	505	444	382	320	275
4,280	4,320	888	826	764	702	640	578	517	455	393	331	281
4,320	4,360	899	837	775	713	651	590	528	466	404	342	287
4,360	4,400	910	848	786	724	663	601	539	477	415	353	293
4,400	4,440	921	859	798	736	674	612	550	488	427	365	303
4,440	4,480	932	871	809	747	685	623	561	500	438	376	314
4,480	4,520	944	882	820	758	696	634	573	511	449	387	325
4,520	4,560	955	893	831	769	707	646	584	522	460	398	336
4,560	4,600	966	904	842	780	719	657	595	533	471	409	348
4,600	4,640	978	915	854	792	730	668	606	544	483	421	359
4,640	4,680	990	927	865	803	741	679	617	556	494	432	370
4,680	4,720	1,003	938	876	814	752	690	629	567	505	443	381
4,720	4,760	1,015	949	887	825	763	702	640	578	516	454	392
4,760	4,800	1,027	960	898	836	775	713	651	589	527	465	404
4,800	4,840	1,040	971	910	848	786	724	662	600	539	477	415
4,840	4,880	1,052	984	921	859	797	735	673	612	550	488	426
4,880	4,920	1,065	996	932	870	808	746	685	623	561	499	437
4,920	4,960	1,077	1,009	943	881	819	758	696	634	572	510	448
4,960	5,000	1,089	1,021	954	892	831	769	707	645	583	521	460
5,000	5,040	1,102	1,033	966	904	842	780	718	656	595	533	471

\$5,040 and over

Use Table 4(a) for a SINGLE person on page 34. Also see the instructions on page 32.

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$540	0	0	0	0	0	0	0	0	0	0	0
540	560	2	0	0	0	0	0	0	0	0	0	0
560	580	5	0	0	0	0	0	0	0	0	0	0
580	600	8	0	0	0	0	0	0	0	0	0	0
600	640	12	0	0	0	0	0	0	0	0	0	0
640	680	18	0	0	0	0	0	0	0	0	0	0
680	720	24	0	0	0	0	0	0	0	0	0	0
720	760	30	0	0	0	0	0	0	0	0	0	0
760	800	36	3	0	0	0	0	0	0	0	0	0
800	840	42	9	0	0	0	0	0	0	0	0	0
840	880	48	15	0	0	0	0	0	0	0	0	0
880	920	54	21	0	0	0	0	0	0	0	0	0
920	960	60	27	0	0	0	0	0	0	0	0	0
960	1,000	66	33	0	0	0	0	0	0	0	0	0
1,000	1,040	72	39	6	0	0	0	0	0	0	0	0
1,040	1,080	78	45	12	0	0	0	0	0	0	0	0
1,080	1,120	84	51	18	0	0	0	0	0	0	0	0
1,120	1,160	90	57	24	0	0	0	0	0	0	0	0
1,160	1,200	96	63	30	0	0	0	0	0	0	0	0
1,200	1,240	102	69	36	3	0	0	0	0	0	0	0
1,240	1,280	108	75	42	9	0	0	0	0	0	0	0
1,280	1,320	114	81	48	15	0	0	0	0	0	0	0
1,320	1,360	120	87	54	21	0	0	0	0	0	0	0
1,360	1,400	126	93	60	27	0	0	0	0	0	0	0
1,400	1,440	132	99	66	33	0	0	0	0	0	0	0
1,440	1,480	138	105	72	39	6	0	0	0	0	0	0
1,480	1,520	144	111	78	45	12	0	0	0	0	0	0
1,520	1,560	150	117	84	51	18	0	0	0	0	0	0
1,560	1,600	156	123	90	57	24	0	0	0	0	0	0
1,600	1,640	162	129	96	63	30	0	0	0	0	0	0
1,640	1,680	168	135	102	69	36	3	0	0	0	0	0
1,680	1,720	174	141	108	75	42	9	0	0	0	0	0
1,720	1,760	180	147	114	81	48	15	0	0	0	0	0
1,760	1,800	186	153	120	87	54	21	0	0	0	0	0
1,800	1,840	192	159	126	93	60	27	0	0	0	0	0
1,840	1,880	198	165	132	99	66	33	0	0	0	0	0
1,880	1,920	204	171	138	105	72	39	6	0	0	0	0
1,920	1,960	210	177	144	111	78	45	12	0	0	0	0
1,960	2,000	216	183	150	117	84	51	18	0	0	0	0
2,000	2,040	222	189	156	123	90	57	24	0	0	0	0
2,040	2,080	228	195	162	129	96	63	30	0	0	0	0
2,080	2,120	234	201	168	135	102	69	36	3	0	0	0
2,120	2,160	240	207	174	141	108	75	42	9	0	0	0
2,160	2,200	246	213	180	147	114	81	48	15	0	0	0
2,200	2,240	252	219	186	153	120	87	54	21	0	0	0
2,240	2,280	258	225	192	159	126	93	60	27	0	0	0
2,280	2,320	264	231	198	165	132	99	66	33	0	0	0
2,320	2,360	270	237	204	171	138	105	72	39	5	0	0
2,360	2,400	276	243	210	177	144	111	78	45	11	0	0
2,400	2,440	282	249	216	183	150	117	84	51	17	0	0
2,440	2,480	288	255	222	189	156	123	90	57	23	0	0
2,480	2,520	294	261	228	195	162	129	96	63	29	0	0
2,520	2,560	300	267	234	201	168	135	102	69	35	2	0
2,560	2,600	306	273	240	207	174	141	108	75	41	8	0
2,600	2,640	312	279	246	213	180	147	114	81	47	14	0
2,640	2,680	318	285	252	219	186	153	120	87	53	20	0
2,680	2,720	324	291	258	225	192	159	126	93	59	26	0
2,720	2,760	330	297	264	231	198	165	132	99	65	32	0
2,760	2,800	336	303	270	237	204	171	138	105	71	38	5
2,800	2,840	342	309	276	243	210	177	144	111	77	44	11
2,840	2,880	348	315	282	249	216	183	150	117	83	50	17
2,880	2,920	354	321	288	255	222	189	156	123	89	56	23
2,920	2,960	360	327	294	261	228	195	162	129	95	62	29
2,960	3,000	366	333	300	267	234	201	168	135	101	68	35
3,000	3,040	372	339	306	273	240	207	174	141	107	74	41
3,040	3,080	378	345	312	279	246	213	180	147	113	80	47
3,080	3,120	384	351	318	285	252	219	186	153	119	86	53
3,120	3,160	380	357	324	291	258	225	192	159	125	92	59
3,160	3,200	386	363	330	297	264	231	198	165	131	98	65
3,200	3,240	402	369	336	303	270	237	204	171	137	104	71

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$3,240	\$3,280	408	375	342	309	276	243	210	177	143	110	77
3,280	3,320	414	381	348	315	282	249	216	183	149	116	83
3,320	3,360	420	387	354	321	288	255	222	189	155	122	89
3,360	3,400	426	393	360	327	294	261	228	195	161	128	95
3,400	3,440	432	399	366	333	300	267	234	201	167	134	101
3,440	3,480	438	405	372	339	306	273	240	207	173	140	107
3,480	3,520	444	411	378	345	312	279	246	213	179	146	113
3,520	3,560	450	417	384	351	318	285	252	219	185	152	119
3,560	3,600	456	423	390	357	324	291	258	225	191	158	125
3,600	3,640	462	429	396	363	330	297	264	231	197	164	131
3,640	3,680	468	435	402	369	336	303	270	237	203	170	137
3,680	3,720	474	441	408	375	342	309	276	243	209	176	143
3,720	3,760	480	447	414	381	348	315	282	249	215	182	149
3,760	3,800	486	453	420	387	354	321	288	255	221	188	155
3,800	3,840	497	459	426	393	360	327	294	261	227	194	161
3,840	3,880	508	465	432	399	366	333	300	267	233	200	167
3,880	3,920	519	471	438	405	372	339	306	273	239	206	173
3,920	3,960	530	477	444	411	378	345	312	279	245	212	179
3,960	4,000	541	483	450	417	384	351	318	285	251	218	185
4,000	4,040	553	491	456	423	390	357	324	291	257	224	191
4,040	4,080	564	502	462	429	396	363	330	297	263	230	197
4,080	4,120	575	513	468	435	402	369	336	303	269	236	203
4,120	4,160	586	524	474	441	408	375	342	309	275	242	209
4,160	4,200	597	536	480	447	414	381	348	315	281	248	215
4,200	4,240	609	547	486	453	420	387	354	321	287	254	221
4,240	4,280	620	558	498	459	426	393	360	327	293	260	227
4,280	4,320	631	569	507	465	432	399	366	333	299	266	233
4,320	4,360	642	580	519	471	438	405	372	339	305	272	239
4,360	4,400	653	592	530	477	444	411	378	345	311	278	245
4,400	4,440	665	603	541	483	450	417	384	351	317	284	251
4,440	4,480	676	614	552	490	456	423	390	357	323	290	257
4,480	4,520	687	625	563	502	462	429	396	363	329	296	263
4,520	4,560	698	636	575	513	468	435	402	369	335	302	269
4,560	4,600	709	648	586	524	474	441	408	375	341	308	275
4,600	4,640	721	659	597	535	480	447	414	381	347	314	281
4,640	4,680	732	670	608	546	486	453	420	387	353	320	287
4,680	4,720	743	681	619	558	496	459	426	393	359	326	293
4,720	4,760	754	692	631	569	507	465	432	399	365	332	299
4,760	4,800	765	704	642	580	518	471	438	405	371	338	305
4,800	4,840	777	715	653	591	529	477	444	411	377	344	311
4,840	4,880	788	726	664	602	540	483	450	417	383	350	317
4,880	4,920	799	737	675	614	552	490	456	423	389	356	323
4,920	4,960	810	748	687	625	563	501	462	429	395	362	329
4,960	5,000	821	760	698	636	574	512	468	435	401	368	335
5,000	5,040	833	771	709	647	585	523	474	441	407	374	341
5,040	5,080	844	782	720	658	596	535	480	447	413	380	347
5,080	5,120	855	793	731	670	608	546	486	453	419	386	353
5,120	5,160	866	804	743	681	619	557	495	459	425	392	359
5,160	5,200	877	816	754	692	630	568	506	465	431	398	365
5,200	5,240	889	827	765	703	641	579	518	471	437	404	371
5,240	5,280	900	838	776	714	652	591	529	477	443	410	377
5,280	5,320	911	849	787	726	664	602	540	483	449	416	383
5,320	5,360	922	860	799	737	675	613	551	489	455	422	389
5,360	5,400	933	872	810	748	686	624	562	501	461	428	395
5,400	5,440	945	883	821	759	697	635	574	512	467	434	401
5,440	5,480	956	894	832	770	708	647	585	523	473	440	407
5,480	5,520	967	905	843	782	720	658	596	534	479	446	413
5,520	5,560	978	916	855	793	731	669	607	545	485	452	419
5,560	5,600	989	928	866	804	742	680	618	557	495	458	425
5,600	5,640	1,001	939	877	815	753	691	630	568	506	464	431
5,640	5,680	1,012	950	888	826	764	703	641	579	517	470	437
5,680	5,720	1,023	961	899	838	776	714	652	590	528	476	443
5,720	5,760	1,034	972	911	849	787	725	663	601	540	482	449
5,760	5,800	1,045	984	922	860	798	736	674	613	551	489	455
5,800	5,840	1,057	995	933	871	809	747	686	624	562	500	461

\$5,840 and over

Use Table 4(b) for a MARRIED person on page 34. Also see the instructions on page 32.

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period

(For Wages Paid in 1997)

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

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wage Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$219	\$222	47	44	41	39	36	33	30	27	24	21	19
222	225	48	45	42	39	37	34	31	28	25	22	19
225	228	49	46	43	40	37	35	32	29	26	23	20
228	231	50	47	44	41	38	35	33	30	27	24	21
231	234	51	48	45	42	39	36	33	31	28	25	22
234	237	52	49	46	43	40	37	34	31	29	26	23
237	240	53	50	47	44	41	38	35	32	29	26	24
240	243	54	51	48	44	42	39	36	33	30	27	24
243	246	55	52	49	45	42	40	37	34	31	28	25
246	249	56	53	49	46	43	40	38	35	32	29	26
249	252	57	54	50	47	44	41	38	36	33	30	27
252	255	58	54	51	48	45	42	39	36	34	31	28
255	258	59	55	52	49	46	43	40	37	34	32	29
258	261	59	56	53	50	47	44	41	38	35	32	30
261	264	60	57	54	51	48	45	42	39	36	33	30
264	267	61	58	55	52	49	46	43	40	37	34	31
267	270	62	59	56	53	50	46	43	41	38	35	32
270	273	63	60	57	54	51	47	44	41	39	36	33
273	276	64	61	58	55	51	48	45	42	39	37	34
276	279	65	62	59	56	52	49	46	43	40	37	35
279	282	66	63	60	57	53	50	47	44	41	38	35
282	285	67	64	61	57	54	51	48	45	42	39	36
285	288	68	65	62	58	55	52	49	46	43	40	37
288	291	69	66	62	59	56	53	50	47	44	41	38
291	294	70	67	63	60	57	54	51	48	44	42	39
294	297	71	67	64	61	58	55	52	49	45	42	40
297	300	72	68	65	62	59	56	53	49	46	43	40
300	303	72	69	66	63	60	57	54	50	47	44	41
303	306	73	70	67	64	61	58	54	51	48	45	42
306	309	74	71	68	65	62	59	55	52	49	46	43
309	312	75	72	69	66	63	59	56	53	50	47	44
312	315	76	73	70	67	64	60	57	54	51	48	45
315	318	77	74	71	68	65	61	58	55	52	49	46
318	321	78	75	72	69	65	62	59	56	53	50	46
321	324	79	76	73	70	66	63	60	57	54	51	47
324	327	80	77	74	70	67	64	61	58	55	51	48
327	330	81	78	75	71	68	65	62	59	56	52	49
330	333	82	79	75	72	69	66	63	60	57	53	50
333	336	83	80	76	73	70	67	64	61	57	54	51
336	339	84	80	77	74	71	68	65	62	58	55	52
339	341	84	81	78	75	72	69	65	62	59	56	53
341	343	85	82	79	76	72	69	66	63	60	57	53
343	345	86	83	79	76	73	70	67	64	60	57	54
345	347	86	83	80	77	74	70	67	64	61	58	55
347	349	87	84	81	77	74	71	68	65	62	58	55
349	351	88	84	81	78	75	72	69	65	62	59	56
351	353	88	85	82	79	76	72	69	66	63	60	57
353	355	89	86	82	79	76	73	70	67	63	60	57
355	357	89	86	83	80	77	74	70	67	64	61	58
357	359	90	87	84	81	77	74	71	68	65	62	58
359	361	91	87	84	81	78	75	72	69	65	62	59
361	363	91	88	85	82	79	75	72	69	66	63	60
363	365	92	89	86	82	79	76	73	70	67	63	60
365	367	92	89	86	83	80	77	74	70	67	64	61
367	369	93	90	87	84	80	77	74	71	68	65	62
369	371	94	91	87	84	81	78	75	72	68	65	62
371	373	94	91	88	85	82	79	75	72	69	66	63
373	375	95	92	89	85	82	79	76	73	70	67	63
375	377	96	92	89	86	83	80	77	73	70	67	64
377	379	96	93	90	87	84	80	77	74	71	68	65
379	381	97	94	91	87	84	81	78	75	72	68	65
381	383	97	94	91	88	85	82	78	75	72	69	66
383	385	98	95	92	89	85	82	79	76	73	70	66
385	387	99	96	92	89	86	83	80	77	73	70	67
387	389	99	96	93	90	87	84	80	77	74	71	68

\$389 and over

Use Table 8(a) for a SINGLE person on page 35. Also see the instructions on page 32.

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1997)

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

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 1997)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$234	\$237	39	37	34	31	28	25	22	21	19	18	16
237	240	40	37	35	32	29	26	23	21	20	18	17
240	243	41	38	35	33	30	27	24	22	20	19	17
243	248	42	39	36	33	31	28	25	22	21	19	18
248	249	43	40	37	34	31	29	26	23	21	20	18
249	252	44	41	38	35	32	29	27	24	22	20	19
252	255	45	42	39	36	33	30	27	25	22	21	19
255	258	45	43	40	37	34	31	28	25	23	21	19
258	261	46	43	41	38	35	32	29	26	23	21	20
261	264	47	44	41	38	36	33	30	27	24	22	20
264	267	48	45	42	39	36	34	31	28	25	22	21
267	270	49	46	43	40	37	34	32	29	26	23	21
270	273	50	47	44	41	38	35	32	30	27	24	22
273	276	50	48	45	42	39	36	33	30	28	25	22
276	279	51	48	46	43	40	37	34	31	28	26	23
279	282	52	49	46	44	41	38	35	32	29	26	24
282	285	53	50	47	44	42	39	36	33	30	27	24
285	288	54	51	48	45	42	40	37	34	31	28	25
288	291	55	52	49	46	43	40	37	35	32	29	26
291	294	55	53	50	47	44	41	38	35	33	30	27
294	297	56	53	51	48	45	42	39	36	33	31	28
297	300	57	54	51	49	46	43	40	37	34	31	29
300	303	58	55	52	49	47	44	41	38	35	32	29
303	306	59	56	53	50	47	45	42	39	36	33	30
306	309	60	57	54	51	48	45	43	40	37	34	31
309	312	60	58	55	52	49	46	43	41	38	35	32
312	315	61	58	56	53	50	47	44	41	39	36	33
315	318	62	59	56	54	51	48	45	42	39	36	34
318	321	63	60	57	54	52	49	46	43	40	37	34
321	324	64	61	58	55	52	50	47	44	41	38	35
324	327	65	62	59	56	53	50	48	45	42	39	36
327	330	66	63	60	57	54	51	48	46	43	40	37
330	333	66	64	61	58	55	52	49	46	44	41	38
333	336	67	64	62	59	56	53	50	47	44	42	39
336	339	68	65	62	59	57	54	51	48	45	42	40
339	341	69	66	63	60	57	54	52	49	46	43	40
341	343	69	66	64	61	58	55	52	49	46	44	41
343	345	70	67	64	61	58	56	53	50	47	44	41
345	347	70	68	65	62	59	56	53	50	48	45	42
347	349	71	68	65	62	60	57	54	51	48	45	42
349	351	72	69	66	63	60	57	54	52	49	46	43
351	353	72	69	66	64	61	58	55	52	49	46	44
353	355	73	70	67	64	61	58	56	53	50	47	44
355	357	73	70	68	65	62	59	56	53	50	48	45
357	359	74	71	68	65	62	60	57	54	51	48	45
359	361	74	72	69	66	63	60	57	54	52	49	46
361	363	75	72	69	66	63	61	58	55	52	49	46
363	365	76	73	70	67	64	61	58	55	53	50	47
365	367	76	73	70	67	65	62	59	56	53	50	47
367	369	77	74	71	68	65	62	59	57	54	51	48
369	371	78	74	71	69	66	63	60	57	54	51	49
371	373	78	75	72	69	66	63	61	58	55	52	49
373	375	79	76	73	70	67	64	61	58	55	53	50
375	377	79	76	73	70	67	65	62	59	56	53	50
377	379	80	77	74	71	68	65	62	59	57	54	51
379	381	81	77	74	71	69	66	63	60	57	54	51
381	383	81	78	75	72	69	66	63	61	58	55	52
383	385	82	79	76	73	70	67	64	61	58	55	53
385	387	83	79	76	73	70	67	65	62	59	56	53
387	389	83	80	77	74	71	68	65	62	59	57	54
389	391	84	81	77	74	71	68	66	63	60	57	54
391	393	84	81	78	75	72	69	66	63	60	58	55
393	395	85	82	79	76	72	70	67	64	61	58	55
395	397	86	82	79	76	73	70	67	64	62	59	56
397	399	86	83	80	77	74	71	68	65	62	59	56

\$399 and over

Use Table 8(b) for a MARRIED person on page 35. Also see the instructions on page 32.

Tables for Percentage Method of Advance EIC Payments
(For Wages Paid in 1997)

Table 1. WEEKLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$125 . . .	20.40% of wages	\$0	\$62 . . .	20.40% of wages
\$125	\$229 . . .	\$26	\$62	\$114 . . .	\$13
\$229	. . . . .	\$26 less 9.588% of wages in excess of \$229	\$114	. . . . .	\$13 less 9.588% of wages in excess of \$114

Table 2. BIWEEKLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$250 . . .	20.40% of wages	\$0	\$125 . . .	20.40% of wages
\$250	\$458 . . .	\$51	\$125	\$229 . . .	\$26
\$458	. . . . .	\$51 less 9.588% of wages in excess of \$458	\$229	. . . . .	\$26 less 9.588% of wages in excess of \$229

Table 3. SEMIMONTHLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$270 . . .	20.40% of wages	\$0	\$135 . . .	20.40% of wages
\$270	\$497 . . .	\$55	\$135	\$248 . . .	\$28
\$497	. . . . .	\$55 less 9.588% of wages in excess of \$497	\$248	. . . . .	\$28 less 9.588% of wages in excess of \$248

Table 4. MONTHLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate			(b) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—	
\$0	\$541 . . .	20.40% of wages	\$0	\$270 . . .	20.40% of wages
\$541	\$994 . . .	\$110	\$270	\$497 . . .	\$55
\$994	. . . . .	\$110 less 9.588% of wages in excess of \$994	\$497	. . . . .	\$55 less 9.588% of wages in excess of \$497

Tables for Percentage Method of Advance EIC Payments (Continued)
(For Wages Paid in 1997)

Table 5. QUARTERLY Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$1,625 . . .	20.40% of wages
\$1,625	\$2,982 . . .	\$332
\$2,982	. . . . .	\$332 less 9.588% of wages in excess of \$2,982

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$812 . . .	20.40% of wages
\$812	\$1,491 . . .	\$166
\$1,491	. . . . .	\$166 less 9.588% of wages in excess of \$1,491

Table 6. SEMIANNUAL Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$3,250 . . .	20.40% of wages
\$3,250	\$5,965 . . .	\$663
\$5,965	. . . . .	\$663 less 9.588% of wages in excess of \$5,965

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$1,625 . . .	20.40% of wages
\$1,625	\$2,982 . . .	\$332
\$2,982	. . . . .	\$332 less 9.588% of wages in excess of \$2,982

Table 7. ANNUAL Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$6,500 . . .	20.40% of wages
\$6,500	\$11,930 . . .	\$1,326
\$11,930	. . . . .	\$1,326 less 9.588% of wages in excess of \$11,930

(b) MARRIED With Both Spouses Filing Certificate

If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—	
\$0	\$3,250 . . .	20.40% of wages
\$3,250	\$5,965 . . .	\$663
\$5,965	. . . . .	\$663 less 9.588% of wages in excess of \$5,965

Table 8. DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE or MARRIED Without Spouse Filing Certificate

If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:
Over—	But not over—	
\$0	\$25	20.40% of wages
\$25	\$45	\$5
\$45	. . . . .	\$5 less 9.588% of wages in excess of \$45

(b) MARRIED With Both Spouses Filing Certificate

If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:
Over—	But not over—	
\$0	\$12	20.40% of wages
\$12	\$22	\$2
\$22	. . . . .	\$2 less 9.588% of wages in excess of \$22

Tables for Wage Bracket Method of Advance EIC Payments (For Wages Paid in 1997)

WEEKLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$70	\$75	\$14	\$255	\$265	\$22	\$385	\$405	\$9
5	10	1	75	80	15	265	275	21	405	415	8
10	15	2	80	85	16	275	285	20	415	425	7
15	20	3	85	90	17	285	295	19	425	435	6
20	25	4	90	95	18	295	305	18	435	445	5
25	30	5	95	100	19	305	315	17	445	455	4
30	35	6	100	105	20	315	325	16	455	465	3
35	40	7	105	110	21	325	335	15	465	475	2
40	45	8	110	115	22	335	345	14	475	485	1
45	50	9	115	120	23	345	355	13	485	---	0
50	55	10	120	225	24	355	365	13			
55	60	11	225	235	25	365	375	12			
60	65	12	235	245	24	375	385	11			
65	70	13	245	255	23	385	395	10			

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$35	\$40	\$7	\$120	\$130	\$11	\$190	\$200	\$5
5	10	1	40	45	8	130	140	10	200	210	4
10	15	2	45	50	9	140	150	9	210	220	3
15	20	3	50	55	10	150	160	8	220	230	2
20	25	4	55	60	11	160	170	7	230	240	1
25	30	5	60	110	12	170	180	6	240	---	0
30	35	6	110	120	12	180	190	6			

BIWEEKLY Payroll Period

SINGLE or MARRIED Without Spouse Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$130	\$135	\$27	\$475	\$485	\$48	\$735	\$745	\$24
5	10	1	135	140	28	485	495	48	745	755	23
10	15	2	140	145	29	495	505	47	755	765	22
15	20	3	145	150	30	505	515	46	765	775	21
20	25	4	150	155	31	515	525	45	775	785	20
25	30	5	155	160	32	525	535	44	785	795	19
30	35	6	160	165	33	535	545	43	795	805	18
35	40	7	165	170	34	545	555	42	805	815	17
40	45	8	170	175	35	555	565	41	815	825	16
45	50	9	175	180	36	565	575	40	825	835	15
50	55	10	180	185	37	575	585	39	835	845	14
55	60	11	185	190	38	585	595	38	845	855	13
60	65	12	190	195	39	595	605	37	855	865	12
65	70	13	195	200	40	605	615	36	865	875	11
70	75	14	200	205	41	615	625	35	875	885	10
75	80	15	205	210	42	625	635	34	885	895	9
80	85	16	210	215	43	635	645	33	895	905	8
85	90	17	215	220	44	645	655	32	905	915	7
90	95	18	220	225	45	655	665	31	915	925	6
95	100	19	225	230	46	665	675	30	925	935	5
100	105	20	230	235	47	675	685	29	935	945	4
105	110	21	235	240	48	685	695	28	945	955	3
110	115	22	240	245	49	695	705	27	955	965	2
115	120	23	245	255	50	705	715	26	965	975	2
120	125	24	455	465	50	715	725	25	975	985	1
125	130	26	465	475	49	725	735	25	985	---	0

BIWEEKLY Payroll Period

MARRIED With Both Spouses Filing Certificate

Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$65	\$70	\$13	\$235	\$245	\$24	\$365	\$375	\$12
5	10	1	70	75	14	245	255	23	375	385	11
10	15	2	75	80	15	255	265	22	385	395	10
15	20	3	80	85	16	265	275	21	395	405	9
20	25	4	85	90	17	275	285	20	405	415	8
25	30	5	90	95	18	285	295	19	415	425	7
30	35	6	95	100	19	295	305	18	425	435	6
35	40	7	100	105	20	305	315	17	435	445	5
40	45	8	105	110	21	315	325	16	445	455	4
45	50	9	110	115	22	325	335	15	455	465	3
50	55	10	115	120	23	335	345	14	465	475	2
55	60	11	120	225	24	345	355	13	475	485	1
60	65	12	225	235	25	355	365	13	485	---	0

For additional EIC Bracket Tables, see Circular E.

Index

A

Adjustments	14
Advance earned income credit:	
Eligible employee	13
How to figure.....	13
Paying to employee.....	13
Payment methods.....	18
Percentage method	18
Required notice to	
employees	13
Wage bracket method	18
Alien workers.....	5, 7

C

Commodity wages	5
Crew leaders	5

D

Deposit rules:	
Electronic funds transfer	8
Federal unemployment tax.....	15
Lookback period.....	9
Social security, Medicare, and	
income tax.....	8
Tax deposit coupons.....	10

E

Earned Income credit:	
Advance payment	13
Electronic deposit of taxes.....	8
Electronic Federal Tax Payment	
System.....	8
Employee defined.....	4
Employer identification number	4
Employers of farmworkers.....	4
Exemption from withholding	7

F

Farm defined	5
Farmworker defined	4
Farmworkers:	
Crew leaders.....	5
Federal unemployment tax	

Wages subject to.....	15
Forms:	
940	16
940-EZ.....	16
943	12
1099-MISC.....	2
8109	10
8109-B.....	11
8109C.....	10
I-9.....	2
W-2	15
W-4	6
W-5	13

H

Household employees:	
Employment tax withholding	5

I

Income tax withholding:	
How to figure.....	8
Percentage method	17
Supplemental wages	8
Wage bracket method	17
Who must withhold.....	6
Independent contractor.....	4
Information returns	2

L

Lookback period	9
-----------------------	---

M

Magnetic media reporting:	
Form W-4	7
Information returns.....	15
Medicare tax.....	5

N

Noncash payments.....	5
Nonresident aliens.....	7

P

Penalties:	
Failure to deposit.....	11
Failure to deposit	
electronically.....	11
Trust fund recovery	12
Problem resolution.....	2

R

Reconciling Forms W-2, W-3, and	
943.....	16
Reconciling wage reporting	
forms.....	17
Recordkeeping	16

S

Social security and Medicare:	
Tax rates	6
Withholding.....	5
Social security number	4
Social security tax.....	5
Supplemental wages	8

T

Taxpayer identification number	4
Trust fund recovery penalty	12

U

Unemployment tax.....	15
-----------------------	----

W

Withholding:	
Income tax	6
Nonresident aliens	7
Supplemental wages	8
Wages subject to.....	5

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