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# Forms and Publications

## Publication 15 Circular E, Employer's Tax Guide (Revised: 1/2003)

(Including 2003 Wage Withholding and Advance Earned Income Credit Payment Tables)

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#### Change To Note

**Social security and Medicare tax for 2003.** The social security wage base for 2003 is \$87,000. There is no wage base limit for Medicare tax. The tax rate remains 6.2% for social security and 1.45% for Medicare tax.

#### Calendar

The following is a list of important dates. Also see **Pub. 509**, Tax Calendars for 2003.

**Note:** *If any date shown below falls on a Saturday, Sunday, or Federal holiday, use the next business day. A statewide legal holiday delays a filing due date only if the IRS office where you are required to file is located in that state. For any due date, you will meet the file or furnish requirement if the form is properly addressed and mailed First-Class or sent by an IRS designated private delivery service on or before the due date. See **Private Delivery Services** on page 5 for more information on IRS designated private delivery services.*

#### By January 31

**Furnish Forms 1099 and W-2.** Furnish each employee a completed **Form W-2**, Wage and Tax Statement. Furnish each recipient a completed Form 1099 (e.g., **Form 1099-R**, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., and **Form 1099-MISC**, Miscellaneous Income).

**File Form 940 or 940-EZ.** File **Form 940** or **Form 940-EZ**, Employer's Annual Federal Unemployment (FUTA) Tax Return. However, if you deposited all the FUTA tax when due, you have ten additional days to file.

**File Form 945.** File **Form 945**, Annual Return of Withheld Federal Income Tax, to report any nonpayroll income tax withheld in 2002. See **Nonpayroll Income Tax Withholding** on page 4 for more information.

#### By February 15

**Request new Form W-4 from exempt employees.** Ask for a new **Form W-4**, Employee's Withholding Allowance Certificate, from each employee who claimed exemption from withholding last year.

### ***On February 16***

**Exempt Forms W-4 expire.** Any Form W-4 previously given to you claiming exemption from withholding has expired. Begin withholding for any employee who previously claimed exemption from withholding, but has not given you a new Form W-4 for the current year. If the employee does not give you a new Form W-4, withhold tax as if he or she is single, with zero withholding allowances. (See section 9.)

### ***By February 28***

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

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

**File Form 8027.** File **Form 8027**, Employer's Annual Information Return of Tip Income and Allocated Tips, with the Internal Revenue Service. (See section 6.) For electronically filed returns, see **By March 31** below.

### ***By March 31***

**File electronic Forms 1099, W-2, and 8027.** File Copy A of electronic (not magnetic media) Forms 1099 with the IRS and W-2 with the Social Security Administration. File electronic (not magnetic media) Form 8027 with the IRS. For information on reporting Form W-2 information to the SSA electronically, visit the SSA Web Site at [www.ssa.gov/employer](http://www.ssa.gov/employer).

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

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

**File Form 941.** File **Form 941**, Employer's Quarterly Federal Tax Return, and **deposit** any undeposited income, social security, and Medicare taxes. You may pay these taxes with Form 941 if your total tax liability for the quarter is less than \$2,500 and the taxes are paid in full with a timely filed return. If you deposited all taxes when due, you have 10 additional days from the due dates above to file the return.

### ***Before December 1***

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

### ***On December 31***

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

## **Important Reminders**

### ***Electronic Filing***

**Forms 940 and 941** may be filed electronically. You may use your personal computer to transmit tax return information through an approved third-party transmitter. Visit the IRS Web Site at [www.irs.gov/efile](http://www.irs.gov/efile) for a list of approved business providers (see Payroll Service Providers for Form 940). Certain employers may file Form 941 using their telephone. A 941 TeleFile package is automatically mailed to eligible employers each quarter.

### ***Electronic Deposits***

You may deposit your taxes electronically using the Electronic Federal Tax Payment System (EFTPS). Although use of EFTPS is required for certain employers (see section 11 for details), all employers may use this electronic payment system. Using EFTPS, you can transmit your tax payment information by telephone or your personal computer. To get more information or to enroll in EFTPS, call 1-800-555-4477 or 1-800-945-8400. You can also visit the EFTPS Web Site at [www.eftps.gov](http://www.eftps.gov).

### ***Hiring New Employees***

**Eligibility for employment.** You must verify that each new employee is legally eligible to work in the United States. This will include completing the Immigration and Naturalization Service (INS) **Form I-9**, Employment Eligibility Verification. You can get the form from INS offices or by calling 1-800-870-3676. Contact the INS at 1-800-375-5283, or visit the INS Web Site at [www.ins.gov](http://www.ins.gov) for further information.

**New hire reporting.** You are required to report any new employee to a designated state new hire registry. Many states accept a copy of Form W-4 with employer information added. Call the Office of Child Support Enforcement at 202-401-9267 or access its Web Site at [www.acf.dhhs.gov/programs/cse/newhire](http://www.acf.dhhs.gov/programs/cse/newhire) for more information.

**Income tax withholding.** Ask each new employee to complete the 2003 Form W-4. (See section 9.)

**Name and social security number.** Record each new employee's name and number from his or her social security card. Any employee without a social security card should apply for one. (See section 4.)

### ***Paying Wages, Pensions, or Annuities***

**Income tax withholding.** Withhold tax from each wage payment or supplemental unemployment compensation plan benefit payment according to the employee's Form W-4 and the correct withholding rate. (If you have nonresident alien employees, see section 9.) Withhold from periodic pension and annuity payments as if the recipient is married claiming three withholding allowances, unless he or she has provided **Form W-4P**, Withholding Certificate for Pension or Annuity Payments, either electing no withholding or giving a different number of allowances, marital status, or an additional amount to be withheld. Do not withhold on direct rollovers from qualified plans or governmental section 457 plans. See section 9 and **Pub. 15-A**, Employer's Supplemental Tax Guide. Pub. 15-A includes information on withholding on pensions and annuities.

**Employer Responsibilities:** The following list provides a brief summary of your basic responsibilities. Because the individual circumstances for each employer can vary greatly, their responsibilities for withholding, depositing, and reporting employment taxes can differ. Each item in this list has a page reference to a more detailed discussion in this publication.

New Employees:		Quarterly (By April 30, July 31, October 31, and January 31):	
	Page		Page
<input type="checkbox"/> Verify work eligibility of employees . . . . .	3	<input type="checkbox"/> Deposit FUTA tax in an authorized financial institution if undeposited amount is over \$100 . . . . .	27
<input type="checkbox"/> Record employees' names and SSNs from social security cards . . . . .	3	<input type="checkbox"/> File Form 941 (pay tax with return if not required to deposit) . . . . .	22
<input type="checkbox"/> Ask employees for 2003 Form W-4 . . . . .	13		
Each Payday:		Annually (See Calendar for due dates):	
<input type="checkbox"/> Withhold Federal income tax based on each employee's Form W-4 . . . . .	32	<input type="checkbox"/> Remind employees to submit a new Form W-4 if they need to change their withholding . . . . .	13
<input type="checkbox"/> Withhold employee's share of social security and Medicare taxes . . . . .	15	<input type="checkbox"/> Ask for a new Form W-4 from employees claiming exemption from income tax withholding . . . . .	13
<input type="checkbox"/> Include advance earned income credit payment in paycheck if employee requested it on Form W-5 . . . . .	15	<input type="checkbox"/> Reconcile Forms 941 with Forms W-2 and W-3 . . . . .	23
<input type="checkbox"/> Deposit:		<input type="checkbox"/> Furnish each employee a Form W-2 . . . . .	2
• Withheld income tax . . . . .		<input type="checkbox"/> File Copy A of Forms W-2 and the transmittal Form W-3 with the SSA . . . . .	2
• Withheld and employer social security taxes . . . . .	17	<input type="checkbox"/> Furnish each recipient a Form 1099 (e.g., Forms 1099-R and 1099-MISC) . . . . .	2
• Withheld and employer Medicare taxes . . . . .	17	<input type="checkbox"/> File Forms 1099 and the transmittal Form 1096 . . . . .	2
Note: Due date of deposit generally depends on your deposit schedule (monthly or semiweekly).		<input type="checkbox"/> File Form 940 or 940-EZ . . . . .	27
		<input type="checkbox"/> File Form 945 for any nonpayroll income tax withholding . . . . .	4

## Employer Responsibilities

### Information Returns

You 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 filing Forms 1099 and for information about required electronic or magnetic media filing, see the **2003 General Instructions for Forms 1099, 1098, 5498, and W-2G** for general information and the separate specific instructions for each information return you file (for example, **2003 Instructions for Forms 1099-MISC**). Do not use Forms 1099 to report wages and other compensation you paid to employees; report these on Form W-2. See the separate **Instructions for Forms W-2 and W-3** for details about filing Form W-2 and for information about required magnetic media filing. If you file 250 or more Forms W-2 or 1099, you must file them on magnetic media or electronically.

**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, call 1-866-455-7438 (toll free) or 304-263-8700 (not toll free). The call site can also be reached by e-mail at [mccirp@irs.gov](mailto:mccirp@irs.gov).

### Nonpayroll Income Tax Withholding

Nonpayroll income tax withholding must be reported on **Form 945**, Annual Return of Withheld Federal Income Tax. Form 945 is an annual tax return and the return for 2002 is due January 31, 2003. Separate deposits are required for payroll (Form 941) and nonpayroll (Form 945) withholding. Nonpayroll items include:

- Pensions, annuities, and IRAs.
- Military retirement.
- Gambling winnings.
- Indian gaming profits.
- Voluntary withholding on certain government payments.
- Backup withholding.

All income tax withholding reported on Forms 1099 or W-2G must be reported on Form 945. All income tax withholding reported on Form W-2 must be reported on Form 941, 943, or Schedule H (Form 1040).

**Note:** *Because distributions to participants from some nonqualified pension plans and deferred compensation plans are treated as wages and are reported on Form W-2, income tax withheld must be reported on Form 941, not Form 945. However, because distributions from such plans to a beneficiary or estate of a deceased employee are not wages and are reported on Forms 1099-R, income tax withheld must be reported on Form 945.*

For details on depositing and reporting nonpayroll income tax withholding, see the separate **Instructions for Form 945**.

**Backup withholding.** You generally must withhold 30% of certain taxable payments if the payee fails to furnish you with his or her correct taxpayer identification number (TIN). This withholding is referred to as backup withholding.

Payments subject to backup withholding include interest, dividends, patronage dividends, rents, royalties, commissions, nonemployee compensation, and certain other payments you make in the course of your trade or business. In addition, transactions by brokers and barter exchanges and certain payments made by fishing boat operators are subject to backup withholding.

**Note:** *Backup withholding does not apply to wages, pensions, annuities, IRAs (including simplified employee pension (SEP) and SIMPLE retirement plans), section 404(k) distributions from an employee stock ownership plan (ESOP), medical savings accounts, long-term care benefits, or real estate transactions.*

You can use **Form W-9**, Request for Taxpayer Identification Number and Certification, to request payees to furnish a TIN and to certify that the number furnished is correct. You can also use Form W-9 to get certifications from payees that they are not subject to backup withholding or that they are exempt from backup withholding. The **Instructions for the Requester of Form W-9** includes a list of types of payees who are exempt from backup withholding. For more information, see **Pub. 1679**, A Guide to Backup Withholding.

### **Recordkeeping**

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

- Your employer identification number (EIN).
- Amounts and dates of all wage, annuity, and pension payments.
- Amounts of tips reported.
- Records of allocated tips.
- The fair market value of in-kind wages paid.
- Names, addresses, social security numbers, and occupations of employees and recipients.
- Any employee copies of Forms W-2 and W-2c that were returned to you as undeliverable.
- Dates of employment.
- Periods for which employees and recipients were paid while absent due to sickness or injury and the amount and weekly rate of payments you or third-party payers made to them.
- Copies of employees' and recipients' income tax withholding allowance certificates (Forms W-4, W-4P, W-4S, and W-4V).
- Dates and amounts of tax deposits you made and acknowledgment numbers for deposits made by EFTPS.
- Copies of returns filed, including 941TeleFile Tax Records and confirmation numbers.
- Records of fringe benefits provided, including substantiation.

### **Change of Address**

To notify the IRS of a new business mailing address or business location, file **Form 8822**, Change of Address.

## ***Private Delivery Services***

You can use certain private delivery services designated by the IRS to mail tax returns and payments. If you mail by the due date using any of these services, you are considered to have filed on time. The most recent list of designated private delivery services was published in September 2002. The list includes only the following:

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

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

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

### ***Telephone Help***

**Tax questions.** You can call the IRS with your tax questions. Check your telephone book for the local number or call 1-800-829-4933.

**Help for people with disabilities.** Telephone help is available using TTY/TDD equipment. You may call 1-800-829-4059 with your tax question or to order forms and publications. You may also use this number for assistance with unresolved tax problems.

**Recorded tax information (TeleTax).** The TeleTax service provides recorded tax information on topics that answer many individual and business Federal tax questions. You can listen to up to three topics on each call you make. Touch-tone service is available 24 hours a day, 7 days a week. TeleTax topics are also available using a personal computer (connect to **www.irs.gov**).

A list of employment tax topics is provided below. Select, by number, the topic you want to hear and call 1-800-829-4477. For the directory of all topics, listen to topic 123.

### ***TeleTax Topics***

<b>Topic No.</b>	<b>Subject</b>
751	Social security and Medicare withholding rates
752	Form W-2 - Where, when, and how to file
753	Form W-4 - Employee's Withholding Allowance Certificate
754	Form W-5 - Advance earned income credit
755	Employer identification number (EIN) - How to apply
756	Employment taxes for household employees
757	Form 941 - Deposit requirements

758	Form 941 - Employer's Quarterly Federal Tax Return
759	Form 940 and 940-EZ - Deposit requirements
760	Form 940 and 940-EZ - Employer's Annual Federal Unemployment Tax Return
761	Tips - Withholding and reporting
762	Independent contractor vs. employee

### ***Unresolved Tax Issues***

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

While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

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

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

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

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

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

**Filing Addresses.** Generally, your filing address for Forms 940, 940-EZ, 941, 943, and 945 depends on the location of your residence or principal place of business and whether or not you included a payment with your return. There are separate filing addresses for these returns if you are an exempt organization or government entity. If you are located in the United States and do not include a payment with your return, you should file the form at either the Cincinnati or Ogden Service Centers. Beginning with returns for 2002, Form CT-1 (for railroad retirement taxes) is filed at the Cincinnati Service Center. See the form for details on where to file.

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#### Introduction

This publication explains your tax responsibilities as an employer. It explains the requirements for withholding, depositing, reporting, and paying employment taxes. It explains the forms you must give your employees, those your employees must give you, and those you must send to the IRS and SSA. This guide also has tax tables you need to figure the taxes to withhold for each employee for 2003.

Additional employment tax information is available in **Pub. 15-A**, Employer's Supplemental Tax Guide. Pub. 15-A includes specialized information supplementing the basic employment tax information provided in this publication. **Pub. 15-B**, Employer's Tax Guide to Fringe Benefits, contains information about the employment tax treatment and valuation of various types of noncash compensation.

Most employers must withhold (except FUTA), deposit, report, and pay the following employment taxes -

- Income tax.
- Social security and Medicare taxes.
- Federal unemployment tax (FUTA).

There are exceptions to these requirements. See section 15, **Special Rules for Various Types of Services and Payments**. Railroad retirement taxes are explained in the **Instructions for Form CT-1**.

**Federal Government employers.** The information in this guide applies to Federal agencies except for the rules requiring deposit of Federal taxes only at Federal Reserve banks or through the FedTax option of the Government On-Line Accounting Link Systems (GOALS). See the **Treasury Financial Manual (I TFM 3-4000)** for more information.

**State and local government employers.** Employee wages are generally subject to Federal income tax withholding, but not Federal unemployment (FUTA) tax. In addition, wages, with certain exceptions, are subject to social security and Medicare taxes. See section 15 for more information on the exceptions.

You can get information on reporting and social security coverage from your local IRS office. If you have any questions about coverage under a section 218 (Social Security Act) agreement, contact the appropriate state official. To find out the State Social Security Administrator, contact the National Conference of State Social Security Administrators Web

Site at [www.ncsssa.org](http://www.ncsssa.org).

**Comments and Suggestions.** We welcome your comments about this publication and your suggestions for future editions. You can e-mail us while visiting our web site at [www.irs.gov](http://www.irs.gov). You can also write to us at the following address:

Internal Revenue Service  
Tax Forms and Publications  
W:CAR:MP:T  
1111 Constitution Ave. NW  
Washington, DC 20224

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

## 1. Employer Identification Number (EIN)

If you are required to report employment taxes or give tax statements to employees or annuitants, you need an 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 more information, get **Pub. 1635**, Understanding Your EIN.

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

You should have only one EIN. If you have more than one and are not sure which one to use, please check with the Internal Revenue Service office where you file your return. Give the numbers you have, the name and address to which each was assigned, and the address of your main place of business. The IRS will tell you which number to use.

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

See **Depositing without an EIN** on page 21 if you must make a deposit and you do not have an EIN.

## 2. Who Are Employees?

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

**Employee status under common law.** Generally, a worker who performs services for you is your employee if you can control what will be done and how it will be done. This is so even when you give the employee freedom of action. What matters is that you have the right to control the details of how the services are performed. See **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.

Generally, people in business for themselves are not employees. For example, doctors, lawyers, veterinarians, construction contractors, and others in an independent trade in which they offer their services to the public are usually not employees. However, if the business is incorporated, corporate officers who work in the business are employees.

If an employer-employee relationship exists, it does not matter what it is called. The employee may be called an agent or independent contractor. It also does not matter how payments are

measured or paid, what they are called, or if the employee works full or part time.

**Statutory employees.** If someone who works for you is not an employee under the common law rules discussed above, do not withhold Federal income tax from his or her pay. Although the following persons may not be common law employees, they may be considered employees by statute for social security, Medicare, and FUTA tax purposes under certain conditions.

1. An agent (or commission) driver who delivers food, beverages (other than milk), laundry, or dry cleaning for someone else.
2. A full-time life insurance salesperson.
3. A homemaker who works by guidelines of the person for whom the work is done, with materials furnished by and returned to that person or to someone that person designates.
4. A traveling or city salesperson (other than an agent-driver or commission-driver) who works full time (except for sideline sales activities) for one firm or person getting orders from customers. The orders must be for items for resale or use as supplies in the customer's business. The customers must be retailers, wholesalers, contractors, or operators of hotels, restaurants, or other businesses dealing with food or lodging.

See Pub. 15-A for details on statutory employees.

**Statutory nonemployees.** Direct sellers and qualified real estate agents are by law considered nonemployees. They are instead treated as self-employed for all Federal tax purposes, including income and employment taxes. See Pub. 15-A for details.

**Treating employees as nonemployees.** You will be liable for social security and Medicare taxes and withheld income tax if you do not deduct and withhold them because you treat an employee as a nonemployee. See Internal Revenue Code section 3509 for details.

**Relief provisions.** If you have a reasonable basis for not treating a worker as an employee, you may be relieved from having to pay employment taxes for that worker. To get this relief, you must file all required information returns (Form 1099-MISC) on a basis consistent with your treatment of the worker. You (or your predecessor) must not have treated any worker holding a substantially similar position as an employee for any periods beginning after 1977.

**IRS help.** If you want the IRS to determine whether a worker is an employee, file **Form SS-8**, Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding.

### 3. Family Employees

**Child employed by parents.** Payments for the services of a child under age 18 who works for his or her parent in a trade or business are not subject to social security and Medicare taxes if the trade or business is a sole proprietorship or a partnership in which each partner is a parent of the child. If these services are for work other than in a trade or business, such as domestic work in the parent's private home, they are not subject to social security and Medicare taxes until the child reaches age 21. However, see **Covered services of a child or spouse** below. Payments for the services of a child under age 21 who works for his or her parent whether or not in a trade or business are not subject to Federal unemployment (FUTA) tax. Although not subject to FUTA tax, the wages of a child may be subject to income tax withholding.

**One spouse employed by another.** The wages for the services of an individual who works for his or her spouse in a trade or business are subject to income tax withholding and social security and Medicare taxes, but not to FUTA tax. However, the services of one spouse employed by another in other than a trade or business, such as domestic service in a private home, are not subject to social security, Medicare, and FUTA taxes.

**Covered services of a child or spouse.** The wages for the services of a child or spouse are subject to income tax withholding as well as social security, Medicare, and FUTA taxes if he or she works for:

1. A corporation, even if it is controlled by the child's parent or the individual's spouse,
2. A partnership, even if the child's parent is a partner, unless each partner is a parent of the child,
3. A partnership, even if the individual's spouse is a partner, or
4. An estate, even if it is the estate of a deceased parent.

**Parent employed by child.** The wages for the services of a parent employed by his or her child in a trade or business are subject to income tax withholding and social security and Medicare taxes. Social security and Medicare taxes do not apply to wages paid to a parent for services not in a trade or business, but they do apply to domestic services if:

1. The parent cares for a child who lives with a son or daughter and who is under age 18 or requires adult supervision for at least 4 continuous weeks in a calendar quarter due to a mental or physical condition, and
2. The son or daughter is a widow or widower, divorced, or married to a person who, because of a physical or mental condition, cannot care for the child during such period.

Wages paid to a parent employed by his or her child are not subject to FUTA tax, regardless of the type of services provided.

#### **4. Employee's Social Security Number (SSN)**

You are required to get each employee's name and SSN and to enter them on Form W-2. (This requirement also applies to resident and nonresident alien employees.) You should ask your employee to show you his or her social security card. The employee is required to show the card if it is available. You may, but are not required to, photocopy the social security card if the employee provides it. If you do not provide the correct employee name and SSN on Form W-2, you may owe a penalty.

Any employee without a social security card can get one by completing **Form SS-5**, Application for a Social Security Card. You can get this form at Social Security Administration (SSA) offices or by calling 1-800-772-1213. Form SS-5 can also be obtained from the SSA Web Site at [www.ssa.gov](http://www.ssa.gov). The employee must complete and sign Form SS-5; it cannot be filed by the employer. If your employee applied for an SSN but does not have it 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 and furnish a copy to the employee.

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

If your employee was given a new social security card following an adjustment to his or her resident status that shows a different name or SSN, file a Form W-2c for the most current year only.

**IRS individual taxpayer identification numbers (ITINs) for aliens.** Employees must have an SSN to be eligible for work in the U.S. Do not accept an ITIN in place of an SSN for employee identification or for work. An ITIN is only available to resident and nonresident aliens who are not eligible for U.S. employment and need identification for other tax purposes.

An individual with an ITIN who later becomes eligible to work in the United States must obtain an SSN.

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

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

## 5. Wages and Other Compensation

Wages subject to Federal employment taxes include all pay you give an employee for services performed. The pay may be in cash or in other forms. It includes salaries, vacation allowances, bonuses, commissions, and fringe benefits. It does not matter how you measure or make the payments. Also, compensation paid to a former employee for services performed while still employed is wages subject to employment taxes. See section 6 for a discussion of tips and section 7 for a discussion of supplemental wages. Also, see section 15 for exceptions to the general rules for wages. **Pub. 15-A**, Employer's Supplemental Tax Guide, provides additional information on wages and other compensation. **Pub. 15-B**, Employer's Tax Guide to Fringe Benefits, provides information on other forms of compensation, including:

- Accident and health benefits
- Achievement awards
- Adoption assistance
- Athletic facilities
- De minimis (minimal) benefits
- Dependent care assistance
- Educational assistance
- Employee discounts
- Employee stock options
- Group-term life insurance coverage
- Lodging on your business premises
- Meals
- Moving expense reimbursements
- No-additional-cost services
- Retirement planning services
- Transportation (commuting) benefits
- Tuition reduction
- Working condition benefits

**Employee business expense reimbursements.** A reimbursement or allowance arrangement is a system by which you substantiate and pay the advances, reimbursements, and charges for your employees' business expenses. How you report a reimbursement or allowance amount depends on whether you have an accountable or a nonaccountable plan. If a single payment includes both wages and an expense reimbursement, you must specify the amount of the reimbursement.

These rules apply to all ordinary and necessary employee business expenses that would otherwise qualify for a deduction by the employee.

**Accountable plan.** To be an accountable plan, your reimbursement or allowance arrangement must require your employees to meet all three of the following rules.

1. They must have paid or incurred deductible expenses while performing services as your employees.
2. They must adequately account to you for these expenses within a reasonable period of time.
3. They must return any amounts in excess of expenses within a reasonable period of time.

Amounts paid under an accountable plan are not wages and are not subject to income tax withholding and payment of social security, Medicare, and Federal unemployment (FUTA) taxes.

If the expenses covered by this arrangement are not substantiated or amounts in excess of expenses are not returned within a reasonable period of time, the amount is treated as paid under a nonaccountable plan. This amount is subject to income tax withholding and payment of social security, Medicare, and FUTA taxes for the first payroll period following the end of the reasonable period.

A reasonable period of time depends on the facts and circumstances. Generally, it is considered reasonable if your employees receive the advance within 30 days of the time they incur the expense, adequately account for the expenses within 60 days after the expenses were paid or incurred, and they return any amounts in excess of expenses within 120 days after the expense was paid or incurred. Also, it is considered reasonable if you give your employees a periodic statement (at least quarterly) that asks them to either return or adequately account for outstanding amounts and they do so within 120 days.

**Nonaccountable plan.** Payments to your employee for travel and other necessary expenses of your business under a nonaccountable plan are wages and are treated as supplemental wages and subject to income tax withholding and payment of social security, Medicare, and FUTA taxes. Your payments are treated as paid under a nonaccountable plan if:

1. Your employee is not required to or does not substantiate timely those expenses to you with receipts or other documentation or
2. You advance an amount to your employee for business expenses and your employee is not required to or does not return timely any amount he or she does not use for business expenses.

See section 7 for more information on supplemental wages.

**Per diem or other fixed allowance.** You may reimburse your employees by travel days, or miles, or some other fixed allowance. In these cases, your employee is considered to have accounted to you if the payments do not exceed rates established by the Federal Government. The 2002 standard mileage rate for auto expenses was 36.5 cents per mile. The rate for 2003 is 36 cents per mile. The government per diem rates for meals and lodging in the continental United States are listed in **Pub. 1542**, Per Diem Rates. Other than the amount of these expenses, your employees' business expenses must be substantiated (for example, the business purpose of the travel or the number of business miles driven).

If the per diem or allowance paid exceeds the amounts specified, you must report the excess amount as wages. This excess amount is subject to income tax withholding and payment of social security, Medicare, and FUTA taxes. Show the amount equal to the specified amount (i.e., the nontaxable portion) in box 12 of Form W-2 using code L.

**Wages not paid in money.** If in the course of your trade or business you pay your employees in a medium that is neither cash nor a readily negotiable instrument, such as a check, you are said to pay them *in kind*. Payments in kind may be in the form of goods, lodging, food, clothing, or services. Generally, the fair market value of such payments at the time they are provided is subject to income tax withholding and social security, Medicare, and FUTA taxes.

However, noncash payments for household work, agricultural labor, and service not in the employer's trade or business are exempt from social security, Medicare, and FUTA taxes. Withhold income tax on these payments only if you and the employee agree to do so. However, noncash payments for agricultural labor, such as commodity wages, are treated as cash payments subject to employment taxes if the substance of the transaction is a cash payment.

**Moving expenses.** Reimbursed and employer-paid qualified moving expenses (those that would otherwise be deductible by the employee) are not includible in an employee's income unless you have knowledge that the employee deducted the expenses in a prior year. Reimbursed and employer-paid nonqualified moving expenses are includible in income and are subject to employment taxes and income tax withholding. For more information on moving expenses, see **Pub. 521**, Moving Expenses.

**Meals and lodging.** The value of meals is not taxable income and is not subject to income tax withholding and social security, Medicare, and FUTA taxes if the meals are furnished for the employer's convenience and on the employer's premises. The value of lodging is not subject to income tax withholding and social security, Medicare, and FUTA taxes if the lodging is furnished for the employer's convenience, on the employer's premises, and as a condition of employment.

*For the convenience of the employer* means that you have a substantial business reason for providing the meals and lodging other than to provide additional compensation to the employee. For example, meals you provide at the place of work so an employee is available for emergencies during his or her lunch period are generally considered to be for your convenience.

However, whether meals or lodging are provided for the convenience of the employer depends on all the facts and circumstances. A written statement that the meals or lodging are for your convenience is not sufficient.

**50% test.** If over 50% of the employees who are provided meals on an employer's business premises receive these meals for the convenience of the employer, all meals provided on the premises are treated as furnished for the convenience of the employer. If this 50% test is met, the value of the meals is excludable from income for all employees and is not subject to income tax withholding or employment taxes.

For more information, see **Pub. 15-B**, Employer's Tax Guide to Fringe Benefits.

**Health insurance plans.** If you pay the cost of an accident or health insurance plan for your employees, which may include an employee's spouse and dependents, your payments are not wages and are not subject to social security, Medicare, and FUTA taxes, or income tax withholding. Generally, this exclusion applies to qualified long-term care insurance contracts. However, the cost of health insurance benefits must be included in the wages of S corporation employees who own more than 2% of the S corporation (2% shareholders).

**Archer medical savings accounts.** Your contributions to an employee's medical savings account (Archer MSA) are not subject to social security, Medicare, or FUTA taxes, or income tax withholding if it is reasonable to believe at the time of payment of the contributions that they will be excludable from the income of the employee. To the extent that it is **not** reasonable to believe they will be excludable, your contributions are subject to these taxes. Employee contributions to their Archer MSAs through a payroll deduction plan must be included in wages and are subject to social security, Medicare, and FUTA taxes, and income tax withholding.

**Medical care reimbursements.** Generally, medical care reimbursements paid for an employee under an employer's self-insured medical reimbursement plan are not wages and are not subject to social security, Medicare, and FUTA taxes, or income tax withholding. See Pub. 15-B for an exception for highly compensated employees.

**Fringe benefits.** You generally must include fringe benefits in an employee's gross income (but see **Nontaxable fringe benefits** next). The benefits are subject to income tax withholding and employment taxes. Fringe benefits include cars you provide, flights on aircraft you provide, free or discounted commercial flights, vacations, discounts on property or services, memberships in country clubs or other social clubs, and tickets to entertainment or sporting events. In general, the amount you must include is the amount by which the fair market value of the benefits is more than the sum of what the employee paid for it plus any amount the law excludes. There are other special rules you and your employees may use to value certain fringe benefits. See Pub. 15-B for more information.

**Nontaxable fringe benefits.** Some fringe benefits are not taxable if certain conditions are met. See Pub. 15-B for details. Examples are:

1. Services provided to your employees at no additional cost to you.
2. Qualified employee discounts.

3. Working condition fringes that are property or services the employee could deduct as a business expense if he or she had paid for it. Examples include a company car for business use and subscriptions to business magazines.
4. Minimal value fringes (including an occasional cab ride when an employee must work overtime, local transportation benefits provided because of unsafe conditions and unusual circumstances, and meals you provide at eating places you run for your employees if the meals are not furnished at below cost).
5. Qualified transportation fringes subject to specified conditions and dollar limitations (including transportation in a commuter highway vehicle, any transit pass, and qualified parking).
6. Qualified moving expense reimbursement. See page 9 for details.
7. The use of on-premises athletic facilities if substantially all the use is by employees, their spouses, and their dependent children.
8. Qualified tuition reduction, which an educational organization provides its employees for education. For more information, see **Pub. 520**, Scholarships and Fellowships.

However, do not exclude the following fringe benefits from the income of highly compensated employees unless the benefit is available to employees on a nondiscriminatory basis.

- No-additional-cost services (item 1 above).
- Qualified employee discounts (item 2 above).
- Meals provided at an employer operated eating facility (included in item 4 above).
- Reduced tuition for education (item 8 above).

For more information, including the definition of a highly compensated employee, see Pub. 15-B.

***When fringe benefits are treated as paid.*** You may choose to treat certain noncash fringe benefits as paid by the pay period, or by the quarter, or on any other basis you choose as long as you treat the benefits as paid at least once a year. You do not have to make a formal choice of payment dates or notify the IRS of the dates you choose. You do not have to make this choice for all employees. You may change methods as often as you like, as long as you treat all benefits provided in a calendar year as paid by December 31 of the calendar year. See Pub.15-B for more information, including a discussion of the special accounting rule for fringe benefits provided during November and December.

***Valuation of fringe benefits.*** Generally, you must determine the value of fringe benefits no later than January 31 of the next year. Prior to January 31, you may reasonably estimate the value of the fringe benefits for purposes of withholding and depositing on time.

***Withholding on fringe benefits.*** You may add the value of fringe benefits to regular wages for a payroll period and figure withholding taxes on the total, or you may withhold Federal income tax on the value of the fringe benefits at the flat 27% supplemental wage rate.

You may choose not to withhold income tax on the value of an employee's personal use of a vehicle you provide. You must, however, withhold social security and Medicare taxes on the use of the vehicle. See Pub. 15-B for more information on this election.

***Depositing taxes on fringe benefits.*** Once you choose payment dates for fringe benefits (discussed above), you must deposit taxes in the same deposit period you treat the fringe benefits as paid. To avoid a penalty, deposit the taxes following the general deposit rules for that deposit period.

If you determine by January 31 that you overestimated the value of a fringe benefit at the time you withheld and deposited for it, you may claim a refund for the overpayment or have it applied to your next employment tax return (see **Valuation of fringe benefits** above). If you underestimated the value and deposited too little, you may be subject to the failure to deposit penalty. See section 11 for information on deposit penalties.

If you deposited the required amount of taxes but withheld a lesser amount from the employee, you can recover from the employee the social security, Medicare, or income taxes

you deposited on his or her behalf, and included in the employee's Form W-2. However, you must recover the income taxes before April 1 of the following year.

**Sick pay.** In general, sick pay is any amount you pay, under a plan you take part in, to an employee who is unable to work because of sickness or injury. These amounts are sometimes paid by a third party, such as an insurance company or employees' trust. In either case, these payments are subject to social security, Medicare, and FUTA taxes. Sick pay becomes exempt from these taxes after the end of 6 calendar months after the calendar month the employee last worked for the employer. The payments are also subject to income tax. See Pub. 15-A for more information.

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## Forms and Publications

### Publication 15 Circular E, Employer's Tax Guide (Revised: 1/2003)

(Including 2003 Wage Withholding and Advance Earned Income Credit  
Payment Tables)

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#### 6. Tips

Tips your employee receives from customers are generally subject to withholding. Your employee must report cash tips to you by the 10th of the month after the month the tips are received. The report should include tips you paid over to the employee for charge customers and tips the employee received directly from customers. No report is required for months when tips are less than \$20. Your employee reports the tips on **Form 4070**, Employee's Report of Tips to Employer, or on a similar statement. The statement must be signed by the employee and must show the following:

- The employee's name, address, and SSN.
- Your name and address.
- The month or period the report covers.
- The total tips.

Both Forms 4070 and **4070-A**, Employee's Daily Record of Tips, are included in **Pub. 1244**, Employee's Daily Record of Tips and Report to Employer.

You must collect income tax, employee social security tax, and employee Medicare tax on the employee's tips. You can collect these taxes from the employee's wages or from other funds he or she makes available. (See **Tips treated as supplemental wages** in section 7 for further information.) Stop collecting the employee social security tax when his or her wages and tips for tax year 2003 reach \$87,000; collect the income and employee Medicare taxes for the whole year on all wages and tips. You are responsible for the employer social security tax on wages and tips until the wages (including tips) reach the limit. You are responsible for the employer Medicare tax for the whole year on all wages and tips. File Form 941 to report withholding on tips.

If, by the 10th of the month after the month you received an employee's report on tips, you do not have enough employee funds available to deduct the employee tax, you no longer have to collect it. If there are not enough funds available, withhold taxes in the following order:

1. Withhold on regular wages and other compensation.
2. Withhold social security and Medicare taxes on tips.
3. Withhold income tax on tips.

Show these tips and any uncollected social security and Medicare taxes on Form W-2 and on lines 6c, 6d, 7a, and 7b of Form 941. Report an adjustment on line 9 of Form 941 for the uncollected social security and Medicare taxes. Enter the amount of uncollected social

security and Medicare taxes in box 12 of Form W-2 with codes A and B. (See section 13 and the **Instructions for Forms W-2 and W-3.**)

If an employee reports to you in writing \$20 or more of tips in a month, the tips are subject to FUTA tax.

**Note:** *You are permitted to establish a system for electronic tip reporting by employees. See Regulations section 31.6053-1.*

**Allocated tips.** If you operate a large food or beverage establishment, you must report allocated tips under certain circumstances. However, do not withhold income, social security, or Medicare taxes on allocated tips.

A large food or beverage establishment is one that provides food or beverages for consumption on the premises, where tipping is customary, and where there are normally more than 10 employees on a typical business day during the preceding year.

The tips may be allocated by one of three methods - hours worked, gross receipts, or good faith agreement. For information about these allocation methods, including the requirement to file Forms 8027 on magnetic media if 250 or more forms are filed, see the separate **Instructions for Form 8027.**

**Tip Rate Determination and Education Program.** Employers may participate in the Tip Rate Determination and Education Program. The program consists of two voluntary agreements developed to improve tip income reporting by helping taxpayers to understand and meet their tip reporting responsibilities. The two agreements are the **Tip Rate Determination Agreement (TRDA)** and the **Tip Reporting Alternative Commitment (TRAC)**. To find out more about this program, or to identify the IRS Tip Coordinator for your state, call the IRS at 1-800-829-4933. To get more information about TRDA or TRAC agreements, access the IRS Web Site at [www.irs.gov](http://www.irs.gov) and search for Market Segment Understanding (MSU) agreements.

## 7. Supplemental Wages

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

**Supplemental wages combined with regular wages.** 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.

**Supplemental wages identified separately from regular wages.** 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 **withheld** income tax from an employee's regular wages, you can use one of the following methods for the supplemental wages:
  1. Withhold a flat 27% (no other percentage allowed).
  2. 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 **b** above. (This would occur, for example, when the value of the employee's withholding allowances claimed on Form W-4 is more than the wages.)

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

**Example 1.** You pay John Peters a base salary on the 1st of each month. He is single and claims one withholding allowance. In January of 2003, he is paid \$1,000. Using the wage bracket tables, you withhold \$57 from this amount. In February 2003, he receives salary of \$1,000 plus a commission of \$2,000, which you include in regular wages. You figure the withholding based on the total of \$3,000. The correct withholding from the tables is \$388.

**Example 2.** You pay Sharon Warren a base salary on the 1st of each month. She is single and claims one allowance. Her May 1, 2003, pay is \$2,000. Using the wage bracket tables, you withhold \$207. On May 14, 2003, she receives a bonus of \$2,000. Electing to use supplemental payment method **b**, you:

1. Add the bonus amount to the amount of wages from the most recent pay date ( $\$2,000 + \$2,000 = \$4,000$ ).
2. Determine the amount of withholding on the combined \$4,000 amount to be \$658 using the wage bracket tables.
3. Subtract the amount withheld from wages on the most recent pay date from the combined withholding amount ( $\$658 - \$207 = \$451$ ).
4. Withhold \$451 from the bonus payment.

**Example 3.** The facts are the same as in Example 2, except that you elect to use the flat rate method of withholding on the bonus. You withhold 27% of \$2,000, or \$540, from Sharon's bonus payment.

**Tips treated as supplemental wages.** Withhold income tax on tips from wages or from other funds the employee makes available. If an employee receives regular wages and reports tips, figure income tax as if the tips were supplemental wages. If you have not withheld income tax from the regular wages, add the tips to the regular wages. Then withhold income tax on the total. If you withheld income tax from the regular wages, you can withhold on the tips by method **a** or **b** above.

**Vacation pay.** Vacation pay is subject to withholding as if it were a regular wage payment. When vacation pay is in addition to regular wages for the vacation period, treat it as a supplemental wage payment. If the vacation pay is for a time longer than your usual payroll period, spread it over the pay periods for which you pay it.

## 8. Payroll Period

The payroll period is a period of service for which you usually pay wages. When you have a regular payroll period, withhold income tax for that time period even if your employee does not work the full period.

When you do not have a regular payroll period, withhold the tax as if you paid wages for a daily or miscellaneous payroll period. Figure the number of days (including Sundays and holidays) in the period covered by the wage payment. If the wages are unrelated to a specific length of time (e.g., commissions paid on completion of a sale), count back the number of days from the payment period to the latest of:

1. The last wage payment made during the same calendar year,
2. The date employment began, if during the same calendar year, or
3. January 1 of the same year.

When you pay an employee for a period of less than 1 week, and the employee signs a statement under penalties of perjury that he or she is not working for any other employer during the same week for wages subject to withholding, figure withholding based on a weekly payroll period. If the employee later begins to work for another employer for wages subject to withholding, the employee must notify you within 10 days. You then figure withholding based on the daily or miscellaneous period.

## 9. Withholding From Employees' Wages

### *Income Tax Withholding*

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

You may establish a system to electronically receive Form W-4 from your employees. See Regulations section 31.3402(f)(5)-1(c) for more information.

A Form W-4 remains in effect until the employee gives you a new one. If an employee gives you a Form W-4 that replaces an existing Form W-4, begin withholding no later than the start of the first payroll period ending on or after the 30th day from the date you received the replacement Form W-4. For exceptions, see **Exemption from income tax withholding**, **Sending certain Forms W-4 to the IRS**, and **Invalid Forms W-4** later.

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

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

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

See **Pub. 505**, Tax Withholding and Estimated Tax, for detailed instructions for completing Form W-4. Along with Form W-4, you may wish to order Pub. 505 and **Pub. 919**, How Do I Adjust My Tax Withholding?

When you receive a new Form W-4, do not adjust withholding for pay periods before the effective date of the new form. 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 require 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.** Generally, 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. See the Form W-4 instructions for more information. However, the wages are still subject to social security and Medicare taxes.

A Form W-4 claiming exemption from withholding is valid for only one calendar year. To continue to be exempt from withholding in the next year, an employee must file a new Form W-4 by February 15 of that year. If the employee does not give you a new Form W-4, 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, social security, and Medicare taxes as you would for a U.S. citizen. However, see **Pub. 515**, Withholding of Tax on Nonresident Aliens and Foreign Entities, for exceptions to these general rules.

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

- Not claim exemption from income tax withholding.

- Request withholding as if they are single, regardless of their actual marital status.
- Claim only one allowance (if the nonresident alien is a resident of Canada, Mexico, Japan, or Korea, he or she may claim more than one allowance).
- Request an additional income tax withholding amount, depending on the payroll period, as follows:

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

***nonresident***

**Note:** *Nonresident alien students from India are not subject to the additional income tax withholding requirement.*

**Form 8233.** If a nonresident alien employee claims a tax treaty exemption from withholding, the employee must submit **Form 8233**, Exemption from Withholding or Compensation for Independent ( and Certain Dependent) Personal Services of a Nonresident Alien Individual (see Pub. 515 for details).

**Sending certain Forms W-4 to the IRS.** Generally, you must send to the IRS copies of certain Forms W-4 received during the quarter from employees still employed by you at the end of the quarter. Send copies when the employee claims (a) more than 10 withholding allowances or (b) exemption from withholding and his or her wages would normally be more than \$200 per week. Send the copies to the IRS office where you file your Form 941. You are not required to send any other Forms W-4 unless the IRS notifies you in writing to do so.

Send in Forms W-4 that meet either of the above conditions each quarter with Form 941. 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. Send these statements even if the Forms W-4 are not in effect at the end of the quarter. You can send them to the IRS more often if you like. If you do so, include a cover letter giving your name, address, EIN, 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, separate from your Form 941.

**Note:** *Please make sure that the copies of Form W-4 you send to the IRS are clear and legible.*

If your Forms 941 are filed on magnetic media, this Form W-4 information also should be filed with the IRS on magnetic media. (See **Filing Form W-4 on magnetic media** below.) Magnetic media filers of Form 941 may send paper Forms W-4 to the IRS with a cover letter if they are unable to file them on magnetic media. If you file Form 941 by TeleFile, send your

paper Forms W-4 to the IRS with a cover letter.

**Note:** Any Form W-4 you send to the IRS without a Form 941 should be mailed to the Return without a payment address on the back of Form 941.

Base withholding on the Forms W-4 that you send in unless the IRS notifies you in writing to do otherwise. If the IRS notifies you about a particular employee, base withholding on the number of withholding allowances shown in the IRS notice. 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 (a) exempt status is not claimed or (b) the number of withholding allowances is equal to or lower 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 an 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 Electronically/Magnetically, to request authorization. See **Pub. 1245**, Specifications for Filing Form W-4, Employee's Withholding Allowance Certificate, Magnetically or Electronically. To get more information about magnetic media filing, call the IRS Martinsburg Computing Center at 1-866-455-7438 (toll free) or 304-263-8700 (not toll free).

**Invalid Forms W-4.** Any unauthorized change or addition to Form W-4 makes it invalid. This includes taking out any language by which the employee certifies that the form is correct. A Form W-4 is also invalid if, by the date an employee gives it to you, he or she indicates in any way that it is false. An employee who files a false Form W-4 may be subject to a \$500 penalty.

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

**Amounts exempt from levy on wages, salary, and other income.** If you receive a Notice of Levy on Wages, Salary, and Other Income (Forms 668-W(c), or 668-W(c)(DO), you must withhold amounts as described in the instructions for these forms. **Pub. 1494**, Table for Figuring Amount Exempt From Levy on Wages, Salary, and Other Income (Forms 668-W(c) and 668-W(c)(DO)) 2003, shows the exempt amount.

### **Social Security and Medicare Taxes**

The Federal Insurance Contributions Act (FICA) provides for a Federal system of old-age, survivors, disability, and hospital insurance. The old-age, survivors, and disability insurance part is financed by the social security tax. The hospital insurance part is financed by the Medicare tax. Each of these taxes is reported separately.

Generally, you are required to withhold social security and Medicare taxes from your employees' wages and you must also pay a matching amount of these taxes. Certain types of wages and compensation are not subject to social security taxes (see sections 5 and 15 for details). Generally, employee wages are subject to social security and Medicare taxes regardless of the employee's age or whether he or she is receiving social security benefits. (If the employee reported tips, see section 6.)

**Tax rates and the social security wage base limit.** These taxes have different tax rates and only the social security tax has a wage base limit. The wage base limit is the maximum wage that is subject to the tax for the year. Determine the amount of withholding for social security and Medicare taxes by multiplying each payment by the employee tax rate. There are no withholding allowances for social security and Medicare taxes.

The employee tax rate for social security is 6.2% (amount withheld). The employer tax rate for social security is also 6.2% (12.4% total). The 2002 wage base limit was \$84,900. For 2003, the wage base limit is \$87,000.

The employee tax rate for Medicare is 1.45% (amount withheld). The employer tax rate for Medicare tax is also 1.45% (2.9% total). There is no wage base limit for Medicare tax; all covered wages are subject to Medicare tax.

**Successor employer.** If you received all or most of the property used in the trade or business of another employer, or a unit of that employer's trade or business, you may include the wages the other employer paid to your employees when you figure the annual wage base limit for social security. See Regulations section 31.3121(a)(1)-1(b) for more information. Also see Rev. Proc. 96-60 for the procedures used in filing returns in a predecessor-successor situation. You can find Rev. Proc. 96-60 on page 24 of Internal Revenue Bulletin 1996-53 at [www.irs.gov/bus\\_info/bullet.html](http://www.irs.gov/bus_info/bullet.html).

**Example:** *Early in 2003, you bought all the assets of a plumbing business from Mr. Martin. Mr. Brown, who had been employed by Mr. Martin and received \$2,000 in wages before the date of purchase, continued to work for you. The wages you paid Mr. Brown are subject to social security taxes on the first \$85,000 (\$87,000 less \$2,000). Medicare tax is due on all wages you pay him during the calendar year.*

**International social security agreements.** The United States has social security agreements with many countries that eliminate dual taxation and dual coverage. Compensation subject to social security and Medicare taxes may be exempt under one of these agreements. You can get more information and a list of agreement countries from SSA at [www.ssa.gov/international](http://www.ssa.gov/international) or see **Pub. 15-A**, Employer's Supplemental Tax Guide.

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## Forms and Publications

### Publication 15 Circular E, Employer's Tax Guide (Revised: 1/2003)

#### (Including 2003 Wage Withholding and Advance Earned Income Credit Payment Tables)

#### *Part-Time Workers*

For income tax withholding and social security, Medicare, and Federal unemployment (FUTA) tax purposes, there are no differences among full-time employees, part-time employees, and employees hired for short periods. It does not matter whether the worker has another job or has the maximum amount of social security tax withheld by another employer. Income tax withholding may be figured the same way as for full-time workers. Or it may be figured by the part-year employment method explained in Pub. 15-A.

#### 10. Advance Earned Income Credit (EIC) Payment

An employee who is eligible for the earned income credit (EIC) and 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 provide to you a properly completed **Form W-5**, Earned Income Credit Advance Payment Certificate, using either the paper form or using an approved electronic format. You are required to make advance EIC payments to employees who give you a completed and signed Form W-5. You may establish a system to electronically receive Form W-5 from your employees. See Announcement 99-3 for information on electronic requirements for Form W-5. You can find Announcement 99-3 on page 15 of Internal Revenue Bulletin 1999-3 at [www.irs.gov/bus\\_info/bullet.html](http://www.irs.gov/bus_info/bullet.html).

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

For 2003, the advance payment can be as much as \$1,528. The tables that begin on page 56 reflect that limit.

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

- Whether he or she expects to have a qualifying child.
- Whether he or she will file a joint return.
- If the employee is married, whether his or her spouse has a Form W-5 in effect with any employer.

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

**Length of effective period.** Form W-5 is effective for the first payroll period ending on or after the date the employee gives you the form (or the first wage payment made without regard to a payroll period). It remains in effect until the end of the calendar year unless the employee revokes it or files another one. Eligible employees must file a new Form W-5 each year.

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

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

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

**Invalid Form W-5.** The Form W-5 is invalid if it is incomplete, unsigned, or has an alteration or unauthorized addition. The form has been altered if any of the language has been deleted. Any writing added to the form other than the requested entries is an unauthorized addition.

You should consider a Form W-5 invalid if an employee has made an oral or written statement that clearly shows the Form W-5 to be false. If you receive an invalid form, tell the employee that it is invalid as of the date he or she made the oral or written statement. For advance EIC payment purposes, the invalid Form W-5 is considered void.

You are not required to determine if a completed and signed Form W-5 is correct. However, you should contact the IRS if you have reason to believe it has any incorrect statement.

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

- Wages, including reported tips, for the same period. Generally, figure advance EIC payments using the amount of wages subject to income tax withholding. If an employee's wages are not subject to income tax withholding, use the amount of wages subject to withholding for social security and Medicare taxes.
- Whether the employee is married or single.
- Whether a married employee's spouse has a Form W-5 in effect with an employer.

**Note:** *If during the year you have paid an employee total wages of at least \$29,666 (\$30,666 if married filing jointly), you must stop making advance EIC payments to that employee for the rest of the year.*

Figure the amount of advance EIC to include in the employee's pay by using the tables that begin on page 56. There are separate tables for employees whose spouses have a Form W-5 in effect. See page 33 for instructions on using the advance EIC payment tables. The amount of advance EIC paid to an employee during 2003 cannot exceed \$1,528.

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

**Employer's returns.** Show the total payments you made to employees on the advance EIC line of your Form 941. Subtract this amount from your total taxes (see the separate **Instructions for Form 941**). Reduce the amounts reported on line 17 of Form 941 or on appropriate lines of **Schedule B (Form 941)**, Employer's Record of Federal Tax Liability, by any advance EIC paid to employees.

Generally, employers will make the advance EIC payment from withheld income tax and employee and employer social security and Medicare taxes. These taxes are normally required to be paid over to the IRS either through Federal tax deposits or with employment tax returns. For purposes of deposit due dates, advance EIC payments are treated as deposits of these taxes on the day you pay wages (including the advance EIC payment) to your employees. The payments are treated as deposits of these taxes in the following order: (1) Income tax withholding, (2) Withheld employee social security and Medicare taxes, and (3) The employer's share of social security and Medicare taxes.

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

You are considered to have made a deposit of \$100 advance EIC payment on the day you paid wages. The \$100 is treated as if you deposited the \$90 total income tax withholding and \$10 of the employee social security and Medicare taxes. You remain liable for depositing the remaining \$112.60 of the social security and Medicare taxes ( $\$51.30 + \$61.30 = \$112.60$ ).

**Advance EIC payments more than taxes due.** For any payroll period, if the total advance EIC payments are more than the total payroll taxes (withheld income tax and both employee and employer shares of social security and Medicare taxes), you may choose either to:

1. Reduce each employee's advance payment proportionally so that the total advance EIC payments equal the amount of taxes due or
2. Elect to make full payment of the advance EIC and treat the excess as an advance payment of employment taxes.

**Example:** *You have 10 employees who are each entitled to an advance EIC payment of \$10. The total amount of advance EIC payable for the payroll period is \$100. The total employment tax for the payroll period is \$90 (including income tax withholding and social security and Medicare taxes). The advance EIC payable is \$10 more than the total employment tax. The \$10 excess is 10% of the advance EIC payable (\$100). You may -*

1. *Reduce each employee's payment by 10% (to \$9 each) so the advance EIC payments equal your total employment tax (\$90) or*
2. *Pay each employee \$10, and treat the excess \$10 as an advance payment of employment taxes. Attach a statement to Form 941 showing the excess advance EIC payments and the pay period(s) to which the excess applies.*

**U.S. territories.** If you are in American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, or the U.S. Virgin Islands, consult your local tax office for information on the EIC. You cannot take advance EIC payments into account on Form 941-SS.

### **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 2002 were less than \$33,178 (\$34,178 if married filing jointly) that they may be eligible to claim the credit for 2002. This is because eligible employees may get a refund of the amount of EIC that is more than the tax they owe. For example, an employee who had no tax withheld in 2002 and owes no tax, but is eligible for a \$791 EIC, can file a 2002 tax return to get a \$791 refund.

You will meet this notification requirement if you issue the IRS Form W-2 with the EIC notice

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

If a substitute Form W-2 is given on time but does not have the required statement, you must notify the employee within 1 week of the date the substitute Form W-2 is given. If Form W-2 is required but is not given on time, you must give the employee Notice 797 or your written statement by the date Form W-2 is required to be given. If Form W-2 is not required, you must notify the employee by February 7, 2003.

## 11. Depositing Taxes

In general, you must deposit income tax withheld and both the employer and employee social security and Medicare taxes (minus any advance EIC payments) by mailing or delivering a check, money order, or cash to a financial institution that is an authorized depository for Federal taxes. However, some taxpayers are required to deposit using the Electronic Federal Tax Deposit System (EFTPS). See **How To Deposit** on page 20 for information on electronic deposit requirements for 2003.

**Payment with return.** You may make a payment with Form 941 instead of depositing if:

- You accumulate less than a \$2,500 tax liability (reduced by any advance earned income credit) during the quarter (line 13 of Form 941), and you pay in full with a timely filed return. (However, if you are unsure that you will accumulate less than \$2,500, deposit under the appropriate rules so that you will not be subject to failure to deposit penalties.) Or
- You are a **monthly** schedule depositor (defined below) and make a payment in accordance with the **Accuracy of Deposits Rule** discussed on page 19. This payment may be \$2,500 or more.

**Separate deposit requirements for nonpayroll (Form 945) tax liabilities.** Separate deposits are required for nonpayroll and payroll income tax withholding. **Do not** combine deposits for Forms 941 and 945 tax liabilities. Generally, the deposit rules for nonpayroll liabilities are the same as discussed below, except that the rules apply to an annual rather than a quarterly return period. Thus, the \$2,500 threshold for the deposit requirement discussed above applies to Form 945 on an annual basis. See the separate **Instructions for Form 945** for more information.

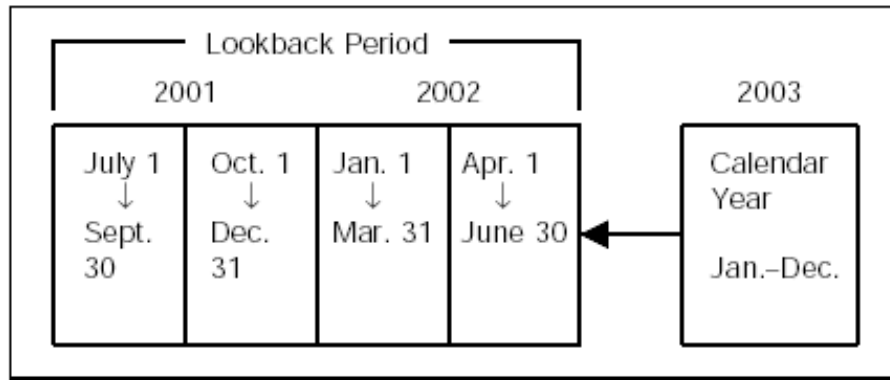
### *When To Deposit*

There are two deposit schedules - **monthly** or **semiweekly** - for determining when you deposit social security, Medicare, and withheld income taxes. These schedules tell you when a deposit is due after a tax liability arises (e.g., when you have a payday). Prior to the beginning of each calendar year, you must determine which of the two deposit schedules you are required to use. The deposit schedule you must use is based on the total tax liability you reported on Form 941 during a four-quarter **lookback period** discussed below. Your deposit schedule is **not** determined by how often you pay your employees or make deposits (see **Application of Monthly and Semiweekly Schedules** on page 19).

These rules do not apply to Federal unemployment (FUTA) tax. See section 14 for information on depositing FUTA tax.

**Lookback period.** Your deposit schedule for a calendar year is determined from the total taxes (not reduced by any advance EIC payments) reported on your Forms 941 (line 11) in a four-quarter lookback period. The lookback period begins July 1 and ends June 30 as shown in Table 1 below. If you reported \$50,000 or less of taxes for the lookback period, you are a monthly schedule depositor; if you reported more than \$50,000, you are a semiweekly schedule depositor.

**Table 1. Lookback Period for Calendar Year 2003**



**Table 1. Lookback Period for Calendar Year 1999**

**Adjustments and the lookback rule.** Determine your tax liability for the four quarters in the lookback period based on the tax liability as **originally** reported on Form 941. If you made adjustments to correct errors on previously filed Forms 941, these adjustments do not affect the amount of tax liability for purposes of the lookback rule. If you report adjustments on your current Form 941 to correct errors on prior Forms 941, include these adjustments as part of your tax liability for the current quarter. If you filed Form 843 to claim a refund for a prior period overpayment, your tax liability does not change for either the prior period or the current period for purposes of the lookback rule.

**Example:** *An employer originally reported a tax liability of \$45,000 for the four quarters in the lookback period ending June 30, 2002. The employer discovered during January 2003 that the tax during one of the lookback period quarters was understated by \$10,000 and corrected this error with an adjustment on the 2003 first quarter return. This employer is a monthly schedule depositor for 2003 because the lookback period tax liabilities are based on the amounts originally reported, and they were less than \$50,000. The \$10,000 adjustment is part of the 2003 first quarter tax liability.*

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

**Monthly Deposit Schedule**

You are a monthly schedule depositor for a calendar year if the total taxes on Form 941 (line 11) for the four quarters in your lookback period were \$50,000 or less. Under the monthly deposit schedule, deposit Form 941 taxes on payments made during a month by the 15th day of the following month.

Monthly schedule depositors should **not** file Form 941 on a monthly basis. Do not file **Form 941-M**, Employer's Monthly Federal Tax Return, unless you are instructed to do so by an IRS representative.

**New employers.** During the first calendar year of your business, your tax liability for each quarter in the lookback period is considered to be zero. Therefore, you are a monthly schedule depositor for the first calendar year of your business (but see the **\$100,000 Next-Day Deposit Rule** on page 19).

**Semiweekly Deposit Schedule**

You are a semiweekly schedule depositor for a calendar year if the total taxes on Form 941 (line 11) during your lookback period were more than \$50,000. Under the semiweekly deposit schedule, deposit Form 941 taxes on payments made on Wednesday, Thursday, and/or

Friday by the following Wednesday. Deposit amounts accumulated on payments made on Saturday, Sunday, Monday, and/or Tuesday by the following Friday.

## Table 2. Semiweekly Deposit Schedule

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

*Table 2. Semiweekly Deposit Schedule*

**Semiweekly deposit period spanning two quarters.** If you have more than one pay date during a semiweekly period, and the pay dates fall in different calendar quarters, you will need to make separate deposits for the separate liabilities. For example, if you have a pay date on Saturday, March 29, 2003 (first quarter), and another pay date on Tuesday, April 1, 2003 (second quarter), two separate deposits would be required even though the pay dates fall within the same semiweekly period. Both deposits would be due Friday, April 4, 2003 (three banking days from the end of the semiweekly deposit period).

### Summary of Steps To Determine Your Deposit Schedule

1. Identify your lookback period (see Table 1).
2. Add the total taxes (line 11 of Form 941) you reported during the lookback period.
3. Determine if you are a monthly or semiweekly schedule depositor:

If the total taxes you reported in the lookback period were . . .	Then you are a . . .
\$50,000 or less	Monthly Schedule Depositor
More than \$50,000	Semiweekly Schedule Depositor

### *Summary of Steps in Determining Your Deposit Schedule*

#### Example of Monthly and Semiweekly Schedules

Rose Co. reported Form 941 taxes as follows:

2002 Lookback Period	2003 Lookback Period		
3rd Quarter 2000	\$12,000	3rd Quarter 2001	\$12,000
4th Quarter 2000	\$12,000	4th Quarter 2001	\$12,000
1st Quarter 2001	\$12,000	1st Quarter 2002	\$12,000

2nd Quarter 2001	<u>\$12,000</u>	2nd Quarter 2002	<u>\$15,000</u>
	\$48,000		\$51,000

Rose Co. is a monthly schedule depositor for 2002 because its tax liability for the four quarters in its lookback period (third quarter 2000 through second quarter 2001) was not more than \$50,000. However, for 2003, Rose Co. is a semiweekly schedule depositor because the total taxes exceeded \$50,000 for the four quarters in its lookback period (third quarter 2001 through second quarter 2002).

### **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 close of 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 a 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).

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

### **Application of Monthly and Semiweekly Schedules**

The terms *monthly schedule depositor* and *semiweekly schedule depositor* do **not** refer to how often your business pays its employees or even how often you are required to make deposits. The terms identify which set of deposit rules you must follow when an employment tax liability arises. The deposit rules are based on the dates wages are paid; **not** on when tax liabilities are accrued.

**Monthly schedule example.** *Spruce Co. is a monthly schedule depositor with seasonal employees. It paid wages each Friday. During March it paid wages but did not pay any wages during April. Under the monthly deposit schedule, Spruce Co. must deposit the combined tax liabilities for the four March paydays by April 15. Spruce Co. does not have a deposit requirement for April (due by May 15) because no wages were paid and, therefore, it did not have a tax liability for April.*

**Semiweekly schedule example.** *Green Inc., which has a semiweekly deposit schedule, pays wages once each month on the last day of the month. Although Green Inc. has a semiweekly deposit schedule, it will deposit just once a month because it pays wages only once a month. The deposit, however, will be made under the semiweekly deposit schedule as follows: Green Inc.'s tax liability for the July 31, 2003 (Thursday) payday must be deposited by August 6, 2003 (Wednesday). Under the semiweekly deposit schedule, liabilities for wages paid on Wednesday through Friday must be deposited by the following Wednesday.*

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

If you accumulate a tax liability (reduced by any advance EIC payments) of \$100,000 or more on any day during a **deposit period**, you must deposit the tax by the next banking day, whether you are a monthly or semiweekly schedule depositor.

For purposes of the \$100,000 rule, do not continue accumulating a tax liability after the end of a deposit period. For example, if a semiweekly schedule depositor has accumulated a liability of \$95,000 on a Tuesday (of a Saturday-through-Tuesday deposit period) and accumulated a \$10,000 liability on Wednesday, the \$100,000 next-day deposit rule does not apply. Thus, \$95,000 must be deposited by Friday and \$10,000 must be deposited by 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 this amount on Tuesday, the next banking day. On Tuesday, Fir Co. accumulates additional taxes of \$30,000. Because the \$30,000 is not added to the previous \$110,000 and is less than \$100,000, Fir Co. must deposit the \$30,000 by Friday (following the semiweekly deposit schedule).

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

**Example:** *Elm Inc. started its business on April 1, 2003. On April 16, it paid wages for the first time and accumulated a tax liability of \$40,000. On April 23, 2003, Elm Inc. paid wages and accumulated a liability of \$60,000, bringing its accumulated tax liability to \$100,000. Because this was the first year of its business, the tax liability for its lookback period is considered to be zero, and it would be a monthly schedule depositor based on the lookback rules. However, since Elm Inc. accumulated a \$100,000 liability on April 23, it became a semiweekly schedule depositor on April 24. It will be a semiweekly schedule depositor for the remainder of 2003 and for 2004. Elm Inc. is required to deposit the \$100,000 by April 24, 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.

### **Makeup Date for Deposit Shortfall:**

1. **Monthly schedule depositor.** Deposit the shortfall or pay it with your return by the due date of the Form 941 for the quarter in which the shortfall occurred. You may pay the shortfall with Form 941 even if the amount is \$2,500 or more.
2. **Semiweekly schedule depositor.** Deposit by the earlier of:
  1. The first Wednesday or Friday that falls on or after the 15th of the month following the month in which the shortfall occurred or
  2. The due date of Form 941 (for the quarter of the tax liability).

For example, if a semiweekly schedule depositor has a deposit shortfall during July 2003, the shortfall makeup date is August 15, 2003 (Friday). However, if the shortfall occurred on the required October 3 (Friday) deposit due date for a September 29 (Monday) pay date, the return due date for the September 29 pay date (October 31) would come before the November 19 (Wednesday) shortfall makeup date. In this case, the shortfall must be deposited by October 31.

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## Forms and Publications

### Publication 15 Circular E, Employer's Tax Guide (Revised: 1/2003)

(Including 2003 Wage Withholding and Advance Earned Income Credit Payment Tables)

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#### How To Deposit

The two methods of depositing employment taxes, including Form 945 taxes, are discussed below. See page 17 for exceptions explaining when taxes may be paid with the tax return instead of deposited.

**Electronic deposit requirement.** You must make electronic deposits of all depository taxes (such as employment tax, excise tax, and corporate income tax) using the Electronic Federal Tax Payment System (EFTPS) in 2003 if:

- The total deposits of such taxes in 2001 were more than \$200,000 or
- You were required to use EFTPS in 2002.

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

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

**Making deposits with FTD coupons.** If you are not making deposits by EFTPS, use **Form 8109**, Federal Tax Deposit Coupon, to make the deposits at an authorized financial institution.

For new employers, the IRS will send you a Federal Tax Deposit (FTD) coupon book 5 to 6 weeks after you receive an employer identification number (EIN). (Apply for an EIN on Form SS-4.) The IRS will keep track of the number of FTD coupons you use and **automatically** will send you additional coupons when you need them. If you do not receive your resupply of FTD coupons, call 1-800-829-4933. You can have the FTD coupon books sent to a branch office, tax preparer, or service bureau that is making your deposits by showing that address on **Form 8109-C**, FTD Address Change, which is in the FTD coupon book. (Filing Form 8109-C will not change your address of record; it will change only the address where the FTD coupons are mailed.) The FTD coupons will be preprinted with your name, address, and EIN. They have entry boxes for indicating the type of tax and the tax period for which the deposit is made.

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

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

Please use only your FTD coupons. If you use anyone else's FTD coupon, you may be subject to the failure to deposit penalty. This is because your account will be underpaid by the amount of the deposit credited to the other person's account. See **Deposit Penalties** on page 21 for details.

**How to deposit with an FTD coupon.** Mail or deliver each FTD coupon and a single payment covering the taxes to be deposited to an authorized depository. An authorized depository is a financial institution (e.g., a commercial bank) that is authorized to accept Federal tax deposits. Follow the instructions in the FTD coupon book. Make the check or money order payable to the depository. To help ensure proper crediting of your account, include your EIN, the type of tax (e.g., Form 941), and tax period to which the payment applies on your check or money order.

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

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

**Depositing on time.** The IRS determines whether deposits are on time by the date they are received by an authorized depository. To be considered timely, the funds must be available to the depository on the deposit due date before the institution's daily cutoff deadline. Contact your local depository for information concerning check clearance and cutoff schedules. However, a deposit received by the authorized depository after the due date will be considered timely if the taxpayer establishes that it was mailed in the United States at least 2 days before the due date.

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

**Depositing without an EIN.** If you have applied for an EIN but **have not** received it, and you must make a deposit, make the deposit with the IRS. **Do not** make the deposit at an authorized depository. Make it payable to the *United States Treasury* and show on it your name (as shown on Form SS-4), address, kind of tax, period covered, and date you applied for an EIN. Send your deposit with an explanation to your local IRS office or the service center where you will file Form 941. The service center addresses are on the back of Form 941, available on the IRS Web Site at [www.irs.gov](http://www.irs.gov). **Do not** use **Form 8109-B**, Federal Tax Deposit Coupon, in this situation.

**Depositing without Form 8109.** If you do not have the preprinted Form 8109, you may use Form 8109-B to make deposits. Form 8109-B is an over-the-counter FTD coupon that is not preprinted with your identifying information. You may get this form by calling 1-800-829-4933. Be sure to have your EIN ready when you call.

Use Form 8109-B to make deposits only if -

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

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

check, bank receipt, or money order is your receipt.

**How to claim credit for overpayments.** If you deposited more than the right amount of taxes for a quarter, you can choose on Form 941 for that quarter to have the overpayment refunded or applied as a credit to your next return. Do not ask the depository or EFTPS to request a refund from the IRS for you.

### ***Deposit Penalties***

Penalties may apply if you do not make required deposits on time, make deposits for less than the required amount, or if you do not use EFTPS when required. The penalties do not apply if any failure to make a proper and timely deposit was due to reasonable cause and not to willful neglect. For amounts not properly or timely deposited, the penalty rates are:

- 2%** - Deposits made 1 to 5 days late.
- 5%** - Deposits made 6 to 15 days late.
- 10%** - Deposits made 16 or more days late. Also applies to amounts paid within 10 days of the date of the first notice the IRS sent asking for the tax due.
- 10%** - Deposits made at an unauthorized financial institution, paid directly to the IRS, or paid with your tax return (but see **Depositing without an EIN** above and **Payment with return** earlier for exceptions).
- 10%** - Amounts subject to electronic deposit requirements but not deposited using EFTPS.
- 15%** - Amounts still unpaid more than 10 days after the date of the first notice the IRS sent asking for the tax due or the day on which you receive notice and demand for immediate payment, whichever is earlier.

**Order in which deposits are applied.** Deposits generally are applied to the most recent tax liability within the quarter. If you receive a failure-to-deposit penalty notice, you may designate how your payment is to be applied in order to minimize the amount of the penalty. Follow the instructions on the penalty notice you receive. For more information on designating deposits, see Rev. Proc. 2001-58 (2001-50 I.R.B. 579). You can find Rev. Proc. 2001-58 on page 579 of Internal Revenue Bulletin 2001-50 at [www.irs.gov/bus\\_info/bullet.html](http://www.irs.gov/bus_info/bullet.html).

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

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

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

A **responsible person** can be an officer or employee of a corporation, a partner or employee of a partnership, an accountant, a volunteer director/trustee, or an employee of a sole

proprietorship. A responsible person also may include one who signs checks for the business or otherwise has authority to cause the spending of business funds.

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

**Separate accounting when deposits are not made or withheld taxes are not paid.**

Separate accounting may be required if you do not pay over withheld employee social security, Medicare, or income taxes; deposit required taxes; make required payments; or file tax returns. In this case, you would receive written notice from the IRS requiring you to deposit taxes in a special trust account for the U.S. Government. You would also have to file monthly tax returns on **Form 941-M**, Employer's Monthly Federal Tax Return.

## 12. Filing Form 941

Each quarter, all employers who pay wages subject to income tax withholding (including withholding on sick pay and supplemental unemployment benefits) or social security and Medicare taxes must file **Form 941**, Employer's Quarterly Federal Tax Return, by the last day of the month that follows the end of the quarter. See the **Calendar** on page 2. However, the following exceptions apply:

1. **Seasonal employers who no longer file for quarters when they regularly have no tax liability because they have paid no wages.** To alert the IRS that you will not have to file a return for one or more quarters during the year, mark the Seasonal employer box above line 1 on Form 941. The IRS will mail two Forms 941 to the seasonal filer once a year after March 1. The preprinted label will not include the date the quarter ended. You must enter the date the quarter ended when you file the return. Generally, the IRS will not inquire about unfiled returns if at least one taxable return is filed each year. However, you must mark the Seasonal employer box on every Form 941 you file. Otherwise, the IRS will expect a return to be filed for each quarter.
2. **Household employers reporting social security and Medicare taxes and/or withheld income tax.** If you are a sole proprietor and file Form 941 for business employees, you may include taxes for household employees on your Form 941. Otherwise, report social security and Medicare taxes and income tax withholding for household employees on **Schedule H (Form 1040)**, Household Employment Taxes. See **Pub. 926**, Household Employer's Tax Guide, for more information.
3. **Employers reporting wages for employees in American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or Puerto Rico.** If the employees are not subject to U.S. income tax withholding, use Form 941-SS. Employers in Puerto Rico use Form 941-PR.
4. **Agricultural employers reporting social security, Medicare, and withheld income taxes.** Report these on **Form 943**, Employer's Annual Tax Return for Agricultural Employees.

**Form 941 e-file.** The Form 941 e-file program allows a taxpayer to electronically file Form 941 using a personal computer, modem, and commercial tax preparation software. Contact the IRS at 1-800-829-4933 or visit the IRS Web Site at [www.irs.gov/efile](http://www.irs.gov/efile) for more information. See Pub. 1855 for technical specifications.

**941TeleFile.** You may be able to file Form 941 and pay any balance due by phone. If you receive TeleFile materials with your Form 941 package, check page TEL-1 of the 941TeleFile Instructions to see if you qualify for this method of filing. If you have questions related to filing Form 941 using TeleFile, call 1-800-829-4933. This phone number is for 941TeleFile information only and is not the number used to file the return.

**Electronic and magnetic tape filing by reporting agents.** Reporting agents filing Forms 941 for groups of taxpayers can file them electronically or on magnetic tape. See the reporting agent discussion in section 6 of **Pub. 15-A**, Employer's Supplemental Tax Guide, for more information.

**Penalties.** For each whole or part month a return is not filed when required (disregarding

any extensions of the filing deadline), there is a penalty of 5% of the unpaid tax due with that return. The maximum penalty is 25% of the tax due. Also, for each whole or part month the tax is paid late (disregarding any extensions of the payment deadline), a penalty of 0.5% per month of the amount of tax generally applies. This penalty is 0.25% per month if an installment agreement is in effect. You must have filed your return on or before the due date of the return to qualify for the reduced penalty. The maximum for this penalty is also 25%. The penalties will not be charged if you have a reasonable cause for failing to file or pay.

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.

**Do not file more than one Form 941 per quarter.** Employers with multiple locations or divisions must file only one Form 941 per quarter. Filing more than one return may result in processing delays and may require correspondence between you and the IRS. For information on making corrections to previously filed returns, see section 13.

**Hints on filing.** Do not report more than one calendar quarter on a return.

Use the preaddressed form mailed to you. If you do not have the form, get one from the IRS in time to file the return when due. If you use a form that is not preaddressed, show your name and EIN on it. Be sure they are exactly as they appeared on earlier returns. See the **Instructions for Form 941** for information on preparing the form.

**Final return.** If you go out of business, you must file a final return for the last quarter in which wages are paid. If you continue to pay wages or other compensation for quarters following termination of your business, you must file returns for those quarters. See the Instructions for Form 941 for details on how to file a final return.

**Note:** *If you are required to file a final Form 941, you are also required to furnish Form W-2 to your employees by the due date of the final Form 941. File Forms W-2 and W-3 with the SSA by the last day of the month that follows the due date of your final Form 941. See the **Instructions for Forms W-2 and W-3** for more information.*

**Filing late Forms 941 for prior years.** If you are filing an original return for a quarter in a prior year and you are using the current year form, you will have to modify Form 941. A form for a particular year generally can be used without modification for any quarter within that year. For example, a form with any 2003 revision date (e.g., January or October 2003) generally can be used without modification for any quarter of 2003.

In all cases, however, be sure to correctly fill out the *Date quarter ended* section at the top of the form. If you are modifying a form with preprinted information, change the date (the date is shown with the month and year the quarter ends; for example, JUN03 would be for the quarter ending June 30, 2003). Cross out any inapplicable tax rate(s) shown on the form and write in the rate from Table 3 below. You can get tax rates and wage base limits for years not shown in the table from the IRS.

*The instructions on the form may be inappropriate for the year for which you are reporting taxes because of changes in the law, regulations, or procedures. The revision date (found under the form number at the top of the form) will tell you the year for which the form was developed. Contact the IRS if you have any questions.*

**Table 3. Social Security and Medicare Tax Rates (For 3 prior years)**

Calendar Year	Wage Base Limit (each employee)	Tax Rate on Taxable Wages and Tips
2002-Social Security	\$84,900	12.4%
2002-Medicare	All Wages	2.9%
2001-Social Security	\$80,400	12.4%

2001-Medicare	All Wages	2.9%
2000-Social Security	\$76,200	12.4%
2000-Medicare	All Wages	2.9%

**Reconciling Forms W-2, W-3, and 941.** When there are discrepancies between Forms 941 filed with the IRS and Forms W-2 and W-3 filed with the SSA, we must contact you to resolve the discrepancies.

To help reduce discrepancies -

1. Report bonuses as wages and as social security and Medicare wages on Forms W-2 and 941.
2. Report both social security and Medicare wages and taxes separately on Forms W-2, W-3, and 941.
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 the social security wage amount for each employee does not exceed the annual social security wage base limit.
6. Do not report noncash wages that are not subject to social security or Medicare taxes as social security or Medicare wages.
7. If you used an EIN on any Form 941 for the year that is different from the EIN reported on Form W-3, enter the other EIN on Form W-3 in the box for *Other EIN used this year*.

To reduce the discrepancies between amounts reported on Forms W-2, W-3, and 941 -

1. Be sure the amounts on Form W-3 are the total amounts from Forms W-2.
2. Reconcile Form W-3 with your four quarterly Forms 941 by comparing amounts reported for -
  1. Income tax withholding.
  2. Social security wages, social security tips, and Medicare wages and tips. Form W-3 should include Form 941 adjustments only for the current year (i.e., if the Form 941 adjustments include amounts for a prior year, do not report those prior year adjustments on the current-year Forms W-2 and W-3).
  3. Social security and Medicare taxes. The amounts shown on the four quarterly Forms 941, including current-year adjustments, should be approximately twice the amounts shown on Form W-3. This is because Form 941 includes both the employer and employee shares of social security and Medicare taxes.
  4. Advance earned income credit.

Do not report on Form 941 backup withholding or income tax withholding on nonpayroll payments such as pensions, annuities, and gambling winnings. Nonpayroll withholding must be reported on Form 945 (see the separate **Instructions for Form 945** for details). Income tax withholding required to be reported on Forms 1099 or W-2G must be reported on Form 945. Only taxes and withholding properly reported on Form W-2 should be reported on Form 941.

Amounts reported on Forms W-2, W-3, and 941 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.

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## Forms and Publications

### Publication 15 Circular E, Employer's Tax Guide (Revised: 1/2003)

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#### 13. Reporting Adjustments on Form 941

There are two types of adjustments: current period adjustments and prior period adjustments to correct errors. See the instructions for Forms 941 and 941c for more information on how to report these adjustments.

##### *Current Period Adjustments*

In certain cases, amounts reported as social security and Medicare taxes on lines 6b, 6d, and 7b of Form 941 must be adjusted to arrive at your correct tax liability (e.g., excluding amounts withheld by a third-party payer or amounts you were not required to withhold). Current period adjustments are reported on line 9 of Form 941 and include the following:

**Adjustment of tax on tips.** If, by the 10th of the month after the month you received an employee's report on tips, you do not have enough employee funds available to withhold the employee's share of social security and Medicare taxes, you no longer have to collect it. Report the entire amount of these tips on lines 6c (social security tips) and 7a (Medicare wages and tips). Include as an adjustment in the *Other* space on line 9 the total uncollected employee share of the social security and Medicare taxes.

**Adjustment of tax on group-term life insurance premiums paid for former employees.** The employee share of social security and Medicare taxes on group-term life insurance over \$50,000 **for a former employee** is paid by the former employee with his or her tax return and is not collected by the employer. However, include all social security and Medicare taxes for such coverage on lines 6b and 7b (social security and Medicare taxes), and back out the amount of the employee share of these taxes as an adjustment in the *Other* space on line 9. See Pub. 15-B for more information on group-term life insurance.

**Note:** *For the above adjustments, provide a brief supporting statement explaining the nature and amount of the adjustments (see the example of reporting current period adjustments below). Do not use Form 941c as the supporting statement for current period adjustments.*

**Adjustment of tax on third-party sick pay.** Report both the employer and employee shares of social security and Medicare taxes for sick pay on lines 6b and 7b of Form 941. Deduct on line 9 the social security and Medicare taxes withheld on sick pay by a third-party payer. Also enter the sick pay tax adjustment in the *Sick Pay* adjustment entry space. No additional statement for this adjustment is required. See section 6 of Pub. 15-A for more information.

**Fractions of cents adjustment.** If there is a small difference between net taxes (line 13) and total deposits (line 14), it may have been caused, all or in part, by rounding to the nearest cent each time you computed payroll. This rounding occurs when you figure the amount of social security and Medicare tax to be withheld from each employee's wages. If you pay your taxes with Form 941 instead of making deposits because your total taxes for the quarter are less than \$2,500, you also may report a fractions-of-cents adjustment.

To determine if you have a fractions-of-cents adjustment, multiply the total wages and tips for the quarter subject to:

- Social security tax (reported on lines 6a and 6c) by 6.2% (.062).
- Medicare tax (reported on line 7a) by 1.45% (.0145).

Compare these amounts (the employee share of social security and Medicare taxes) with the total social security and Medicare taxes actually withheld from employees for the quarter (from your payroll records). The difference, positive or negative, is your fractions-of-cents adjustment. If the actual amount withheld is less, report a negative adjustment in parentheses in the entry space for *Fractions of cents*. If the actual amount is more, report a positive adjustment. No supporting statement is required for this adjustment.

Current Period Adjustment Example			
7	Taxable Medicare wages and tips	7a \$	2.9% (.029) = 7b
8	Total social security and Medicare taxes (add lines 6b, 6d, and 7b). Check here if wages are not subject to social security and/or Medicare tax		8
9	Adjustment of social security and Medicare taxes (see instructions for required explanation) Sick Pay \$ (1000.00) ± Fractions of Cents \$ 1.44 ± Other \$ (200.00) =		9 (1198 56)
10	Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9—see instructions).		10
11	Total taxes (add lines 5 and 10)		11

#### Current Period Adjustment Example

**Example of reporting current period adjustments.** Cedar Inc. was entitled to the following current period adjustments:

- **Third-party sick pay.** Cedar Inc. included taxes of \$2,000 for sick pay on lines 6b and 7b for social security and Medicare taxes. However, the third-party payer of the sick pay withheld and paid the employee share (\$1,000) of these taxes. Cedar Inc. is entitled to a \$1,000 sick pay adjustment (negative).
- **Fractions of cents.** Cedar Inc. determined that the amounts withheld and deposited for social security and Medicare taxes during the quarter were a net \$1.44 more than the employee share of the amount figured on lines 6b, 6d, and 7b (social security and Medicare taxes). This difference was caused by adding or dropping fractions of cents when figuring social security and Medicare taxes for each wage payment. It must report a positive \$1.44 fractions-of-cents adjustment.
- **Life insurance premiums.** Cedar Inc. paid group-term life insurance premiums for policies in excess of \$50,000 for former employees. The former employees must pay the employee share of the social security and Medicare taxes (\$200) on the policies. However, Cedar Inc. must include the employee share of these taxes with the social security and Medicare taxes reported on lines 6b and 7b of Form 941. It is entitled to a negative \$200 adjustment.

Cedar Inc. reported these adjustments on line 9 of Form 941 as shown in the **Current Period Adjustment Example** on page 24. A brief supporting statement was filed with Form 941 explaining the life insurance adjustment.

**Note:** Do not make any changes to the record of Federal tax liability for current period adjustments. The amounts reported on the record reflect the **actual** amounts you withheld from employees' wages for social security and Medicare taxes. Because the current period adjustments make the amounts reported on lines 6b, 6d, and 7b of Form 941 equal the actual amounts you withheld (the amounts reported on the record), no additional changes to the record of Federal tax liability are necessary for these adjustments.

## **Prior Period Adjustments**

Generally, you can correct errors on prior quarter Forms 941 by making an adjustment on the Form 941 for the quarter during which the error was discovered. For example, if you made an error in reporting social security tax on your second quarter 2002 Form 941 and discovered the error during January 2003, correct the error by making an adjustment on your first quarter 2003 Form 941.

The adjustment increases or decreases your tax liability for the quarter in which it is reported (the quarter the error is discovered) and is interest free. The net adjustments reported on Form 941 may include any number of corrections for one or more previous quarters, including both overpayments and underpayments.

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

- What the error was.
- Quarter in which the error was made.
- The amount of the error for each quarter.
- Date on which you found the error.
- That you repaid the employee tax or received from each affected employee a written consent to this refund or credit, if the entry corrects an overcollection.
- 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 on Form 941 without this supporting information. See the instructions for Form 941c for more information.

**Income tax withholding adjustments.** Correct prior quarter income tax withholding errors by making an adjustment on line 4 of Form 941 for the quarter during which you discovered the error.

**Note:** *You may make an adjustment to correct income tax withholding errors only for quarters during the **same calendar year**. This is because the employee uses the amount shown on Form W-2 as a credit when filing the income tax return (Form 1040, etc.).*

You cannot adjust amounts reported as income tax withheld in a prior calendar year unless it is to correct an **administrative error**. An administrative error occurs if the amount you entered on Form 941 is not the amount you actually withheld. For example, if the total income tax actually withheld was incorrectly reported on Form 941 due to a mathematical or transposition error, this would be an administrative error. The administrative error adjustment corrects the amount reported on Form 941 to agree with the amount actually withheld from employees.

**Social security and Medicare tax adjustments.** Correct prior quarter social security and Medicare tax errors by making an adjustment on line 9 of Form 941 for the quarter during which you discovered the error. You may report adjustments on the current quarter Form 941 for previous quarters in the current and prior years.

**Reporting prior quarter adjustments on the record of Federal tax liability.** Adjustments to correct errors in prior quarters must be taken into account on either Form 941, line 17, Monthly Summary of Federal Tax Liability, or on **Schedule B (Form 941)**, Employer's Record of Federal Tax Liability.

If the adjustment corrects an **underreported liability** in a prior quarter, report the adjustment on the entry space corresponding to the date the error was discovered. If the adjustment corrects an **overreported liability**, use the adjustment amount as a credit to offset

subsequent liabilities until it is used up.

**Example of reporting prior period adjustments:** *Elm Co., a monthly schedule depositor, discovered on January 8, 2002, that it overreported social security tax on a prior quarter return by \$5,000. Its total tax liabilities for the first quarter of 2002 were: January - \$4,500, February - \$4,500, and March - \$4,500. Elm Co. completed line 17 of Form 941 as shown in the **Prior Period Adjustment Example** on page 26.*

*The adjustment for the \$5,000 overreported liability offset the January liability, so the \$4,500 liability was not deposited and a -0- liability was reported on line 17, column (a). The remaining \$500 of the \$5,000 adjustment credit was used to partially offset the liability for February, so only \$4,000 of the \$4,500 liability was deposited and reported on line 17, column (b).*

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

**Collecting underwithheld taxes from employees.** If you withheld no income, social security, or Medicare taxes or less than the right amount from an employee's wages, you can make it up from later pay to that employee. But you are the one who owes the underpayment. Reimbursement is a matter for settlement between you and the employee. Underwithheld income tax must be recovered from the employee *on or before the last day of the calendar year*. There are special rules for tax on tips (see section 6) and fringe benefits (see section 5).

**Refunding amounts incorrectly withheld from employees.** If you withheld more than the right amount of income, social security, or Medicare taxes from wages paid, give the employee the excess. Any excess income tax withholding must be reimbursed to the employee prior to the end of the calendar year. Keep in your records the employee's written receipt showing the date and amount of the repayment. If you do not have a receipt, you must report and pay each excess amount when you file Form 941 for the quarter in which you withheld too much tax.

**Correcting filed Forms W-2 and W-3.** When adjustments are made to correct social security and Medicare taxes because of a change in the wage totals reported for a previous year, you also may need to file **Form W-2c**, Corrected Wage and Tax Statement, and **Form W-3c**, Transmittal of Corrected Wage and Tax Statements.

### ***Wage Repayments***

If an employee repays you for wages received in error, do not offset the repayments against current-year wages unless the repayments are for amounts received in error in the current year.

**Repayment of current-year wages.** If you receive repayments for wages paid during a prior quarter in the current year, report adjustments on Form 941 to recover income tax withholding and social security and Medicare taxes for the repaid wages (as discussed earlier). Report the adjustments on Form 941 for the quarter during which the repayment occurred.

**Repayment of prior year wages.** If you receive repayments for wages paid during a prior year, report an adjustment on the Form 941 for the quarter during which the repayment was made to recover the social security and Medicare taxes. Instead of making an adjustment on Form 941, you may file a claim for these taxes using Form 843. You may not make an adjustment for income tax withholding because the wages were paid during a prior year.

Prior Period Adjustment Example

- All filers: If line 13 is less than \$2,500, you need not complete line 17 or Schedule B (Form 941).
- Semiweekly schedule depositors: Complete Schedule B (Form 941) and check here . . . . .
- Monthly schedule depositors: Complete line 17, columns (a) through (d), and check here. . . . .

17 Monthly Summary of Federal Tax Liability. Do not complete if you were a semiweekly schedule depositor.			
(a) First month liability	(b) Second month liability	(c) Third month liability	(d) Total liability for quarter
-0-	4,000.00	4,500.00	8,500.00

Do you want to allow another person to discuss this return with the IRS (see separate instructions)?  Yes. Complete the following.  No

Third Party Designee: Designee's name, Phone no., Personal identification number (PIN)

Sign Here: Signature, Print Your Name and Title, Date

For Privacy Act and Paperwork Reduction Act Notice, back of Payment Voucher. Cat. No. 17001Z Form 941 (Rev. 1-2002)

Prior Period Adjustment Example

You also must file Forms W-2c and W-3c with the SSA to correct social security and Medicare wages and taxes. **Do not** correct wages (box 1) on Form W-2c for the amount paid in error. Give a copy of Form W-2c to the employee.

**Note:** *The wages paid in error in the prior year remain taxable to the employee for that year. This is because the employee received and had use of those funds during that year. The employee is not entitled to file an amended return (Form 1040X) to recover the income tax on these wages. Instead, the employee is entitled to a deduction (or credit in some cases) for the repaid wages on his or her income tax return for the year of repayment.*

14. Federal Unemployment (FUTA) Tax

The Federal Unemployment Tax Act (FUTA), with state unemployment systems, provides for payments of unemployment compensation to workers who have lost their jobs. Most employers pay both a Federal and a state unemployment tax. A list of state unemployment tax agencies, including addresses and phone numbers, is available in **Pub. 926**, Household Employer's Tax Guide. Only the employer pays FUTA tax; it is not withheld from the employee's wages. For more information, see the **Instructions for Form 940**.

**Note:** *Services rendered after December 20, 2000, to a federally recognized Indian tribal government (or any subdivision, subsidiary, or business wholly owned by such an Indian tribe) are exempt from FUTA tax, subject to the tribe's compliance with state law. For more information, see Announcement 2001-16 and Code section 3309(d). You can find Announcement 2001-16 on page 715 of Internal Revenue Bulletin 2001-8, at [www.irs.gov/bus\\_info/bullet.html](http://www.irs.gov/bus_info/bullet.html).*

Use the following three tests to determine whether you must pay FUTA tax. Each test applies to a different category of employee, and each is independent of the others. If a test describes your situation, you are subject to FUTA tax on the wages you pay to employees in that category during the current calendar year.

1. General test.

You are subject to FUTA tax in 2003 on the wages you pay employees who are not farmworkers or household workers if in the current or preceding calendar year:

1. You paid wages of \$1,500 or more in any calendar quarter in 2002 or 2003 or
2. You had one or more employees for at least some part of a day in any 20 or more different weeks in 2002 or 20 or more different weeks in 2003.

2. Household employees test.

You are subject to FUTA tax only if you paid total cash wages of \$1,000 or more (for all household employees) in any calendar quarter in 2002 or 2003. A household worker is an employee who performs household work in a private home, local college club, or local fraternity or sorority chapter.

3. Farmworkers test.

You are subject to FUTA tax on the wages you pay to farmworkers if:

1. You paid cash wages of \$20,000 or more to farmworkers during any calendar quarter in 2002 or 2003 or
2. You employed 10 or more farmworkers during at least some part of a day (whether or not at the same time) during any 20 or more different weeks in 2002 or 20 or more different weeks in 2003.

**Computing FUTA tax.** For 2002 and 2003, the FUTA tax rate is 6.2%. The tax applies to the first \$7,000 you pay each employee as wages during the year. The \$7,000 is the Federal wage base. Your state wage base may be different. Generally, you can take a credit against your FUTA tax for amounts you paid into state unemployment funds. This credit cannot be more than 5.4% of taxable wages. If you are entitled to the maximum 5.4% credit, the FUTA tax rate after the credit is 0.8%.

**Successor employer.** If you acquired a business from an employer who was liable for FUTA tax, you may be able to count the wages that employer paid to the employees who continue to work for you when you figure the \$7,000 FUTA wage base. See the Instructions for Form 940.

**Depositing FUTA tax.** For deposit purposes, figure FUTA tax quarterly. Determine your FUTA tax liability by multiplying the amount of wages paid during the quarter by .008 (0.8%). Stop depositing FUTA tax on an employee's wages when he or she reaches \$7,000 in wages for the calendar year. If any part of the wages subject to FUTA are exempt from state unemployment tax, you may have to deposit more than the tax using the 0.8% rate. For example, in certain states, wages paid to corporate officers, certain payments of sick pay by unions, and certain fringe benefits, are exempt from state unemployment tax.

If your FUTA tax liability for a quarter is \$100 or less, you do not have to deposit the tax. Instead, you may carry it forward and add it to the liability figured in the next quarter to see if you must make a deposit. If your FUTA tax liability for any calendar quarter in 2003 is over \$100 (including any FUTA tax carried forward from an earlier quarter), you must deposit the tax by electronic funds transfer (EFTPS) or in an authorized financial institution using **Form 8109**, Federal Tax Deposit Coupon. See section 11 for information on these two deposit methods.

**Note:** *You are not required to deposit FUTA taxes for household employees unless you report their wages on Form 941 or 943. See **Pub. 926**, Household Employer's Tax Guide, for more information.*

**When to deposit.** Deposit the FUTA tax by the last day of the first month that follows the end of the quarter.

If your liability for the fourth quarter (plus any undeposited amount from any earlier quarter) is over \$100, deposit the entire amount by the due date of Form 940 or Form 940-EZ (January 31). If it is \$100 or less, you can either make a deposit or pay the tax with your Form 940 or 940-EZ by January 31.

**Table 4. When To Deposit FUTA Taxes**

<b>Quarter</b>	<b>Ending</b>	<b>Due Date</b>
Jan.–Feb.–Mar.	Mar. 31	Apr. 30
Apr.–May–June	June 30	July 31
July–Aug.–Sept.	Sept. 30	Oct. 31
Oct.–Nov.–Dec.	Dec. 31	Jan. 31

## When To Deposit FUTA Taxes

**Reporting FUTA tax.** Use **Form 940** or **940-EZ**, Employer's Annual Federal Unemployment (FUTA) Tax Return, to report this tax. The IRS will mail a preaddressed Form 940 or 940-EZ to you if you filed a return the year before. If you do not receive Form 940 or 940-EZ, you can get the form by calling 1-800-TAX-FORM (1-800-829-3676).

**Form 940-EZ requirements.** You may be able to use Form 940-EZ instead of Form 940 if (1) you paid unemployment taxes (*contributions*) to only one state, (2) you paid state unemployment taxes by the due date of Form 940 or 940-EZ, and (3) all wages that were taxable for FUTA tax purposes were also taxable for your state's unemployment tax. For example, if you paid wages to corporate officers (these wages are subject to FUTA tax) in a state that exempts these wages from its unemployment taxes, you cannot use Form 940-EZ.

**Household employees.** If you did not report employment taxes for household employees on Form 941 or 943, report FUTA tax for these employees on **Schedule H (Form 1040)**, Household Employment Taxes. See Pub. 926 for more information.

## 15. Special Rules for Various Types of Services and Payments (Section references are to the Internal Revenue Code unless otherwise noted.)

Special Classes of Employment and Special Types of Payments	Treatment Under Employment Taxes		
	Income Tax Withholding	Social Security and Medicare	Federal Unemployment
<b>Aliens, nonresident.</b>	See page 13 and Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, and Pub. 519, U.S. Tax Guide for Aliens.		
<b>Aliens, resident:</b> 1. Service performed in the U.S.  2. Service performed outside U.S.	Same as U.S. citizen.  Withhold	Same as U.S. citizen. (Exempt if any part of service as crew member of foreign vessel or aircraft is performed outside U.S.)  Taxable if (1) working for an American employer or (2) an American employer by agreement covers U.S. citizens and residents employed by its foreign affiliates.	Same as U.S. citizen.  Exempt unless on or in connection with an American vessel or aircraft and other performed under contract made in U.S., or alien is employed on such vessel or aircraft when it touches U.S. port.
<b>Cafeteria plan benefits under section 125.</b>	If employee chooses cash, subject to all employment taxes. If employee chooses another benefit, the treatment is the same as if the benefit were provided outside the plan. (See Pub. 15-B for more information.)		
<b>Deceased worker:</b> 1. Wages paid to beneficiary or estate in same calendar year as worker's death. (See Instructions for Forms W-2 and W-3 for details.)  2. Wages paid to beneficiary or estate after calendar year of worker's death.	Exempt  Exempt	Taxable  Exempt	Taxable  Exempt
<b>Dependent care assistance programs</b> (limited to \$5,000; \$2,500 if married filing separately).	Exempt to the extent it is reasonable to believe that amounts are excludable from gross income under section 129.		
<b>Disabled worker's wages paid after year in which worker became entitled to disability insurance benefits under the Social Security Act.</b>	Withhold	Exempt, if worker did not perform any service for employer during period for which payment is made.	Taxable
<b>Employee business expense reimbursement:</b> a. Accountable plan. 1. Amounts not exceeding specified government rate for per diem or standard mileage. 2. Amounts in excess of specified government rate for per diem or standard mileage. b. Nonaccountable plan. (See page 9 for details.)	Exempt  Withhold  Withhold	Exempt  Taxable  Taxable	Exempt  Taxable  Taxable
<b>Family employees:</b> 1. Child employed by parent (or partnership in which each partner is a parent of the child).  2. Parent employed by child.  3. Spouse employed by spouse. (See section 3 for more information.)	Withhold  Withhold  Withhold	Exempt until age 18; age 21 for domestic service  Taxable if in course of the son's or daughter's business. For domestic services, see section 3.  Taxable if in course of spouse's business.	Exempt until age 21  Exempt  Exempt
<b>Fishing and related activities.</b>	See Pub. 996, Tax Highlights for Commercial Fishermen.		
<b>Foreign governments and international organizations.</b>	Exempt	Exempt	Exempt

Special Classes of Employment and Special Types of Payments	Treatment Under Employment Taxes		
	Income Tax Withholding	Social Security and Medicare	Federal Unemployment
<b>Foreign service by U.S. citizens:</b> 1. As U.S. government employee. 2. For foreign affiliates of American employers and other private employers.	Withhold  Exempt if at time of payment (1) it is reasonable to believe employee is entitled to exclusion from income under section 911 or (2) the employer is required by law of the foreign country to withhold income tax on such payment.	Same as within U.S.  Exempt unless (1) an American employer by agreement covers U.S. citizens employed by its foreign affiliates or (2) U.S. citizen works for American employer.	Exempt  Exempt unless (1) on American vessel or aircraft and work is performed under contract made in U.S. or worker is employed on vessel when it touches U.S. port or (2) U.S. citizen works for American employer (except in a contiguous country with which the U.S. has an agreement for unemployment compensation) or in the U.S. Virgin Islands.
<b>Homeworkers (industrial, cottage industry):</b> 1. Common law employees. 2. Statutory employees. (See page 7 for details.)	Withhold  Exempt	Taxable  Taxable if paid \$100 or more in cash in a year.	Taxable  Exempt
<b>Hospital employees:</b> 1. Interns 2. Patients	Withhold  Withhold	Taxable  Taxable (Exempt for state or local government hospitals.)	Exempt  Exempt
<b>Household employees:</b> 1. Domestic service in private homes. (Farmers see Circular A.)  2. Domestic service in college clubs, fraternities, and sororities.	Exempt (withhold if both employer and employee agree).  Exempt (withhold if both employer and employee agree).	Taxable if paid \$1,400 or more in cash in 2008. Exempt if performed by an individual under age 18 during any portion of the calendar year and is not the principal occupation of the employee.  Exempt if paid to regular student; also exempt if employee is paid less than \$100 in a year by an income-tax-exempt employer.	Taxable if employer paid total cash wages of \$1,000 or more (for all household employees) in any quarter in the current or preceding calendar year.  Taxable if employer paid total cash wages of \$1,000 or more (for all household employees) in any quarter in the current or preceding calendar year.
<b>Insurance for employees:</b> 1. Accident and health insurance premiums under a plan or system for employees and their dependents generally or for a class or classes of employees and their dependents. 2. Group-term life insurance costs. (See Pub. 15-B for more details.)	Exempt (except 2% shareholder-employees of S corporations).  Exempt	Exempt  Exempt, except for the cost of group-term life insurance that is includible in the employee's gross income. (Special rules apply for former employees.)	Exempt  Exempt
<b>Insurance agents or solicitors:</b> 1. Full-time life insurance salesperson.  2. Other salesperson of life, casualty, etc., insurance.	Withhold only if employee under common law. (See page 6.)  Withhold only if employee under common law.	Taxable  Taxable only if employee under common law.	Taxable if (1) employee under common law and (2) not paid solely by commissions.  Taxable if (1) employee under common law and (2) not paid solely by commissions.

**Special Rules Chart – 2**

Special Classes of Employment and Special Types of Payments	Treatment Under Employment Taxes		
	Income Tax Withholding	Social Security and Medicare	Federal Unemployment
Interest on loans with below-market interest rates (forgone interest and deemed original issue discount).	See Pub. 15-A.		
Leave-sharing plans: Amounts paid to an employee under a leave-sharing plan.	Withhold	Taxable	Taxable
Newspaper carriers and vendors: Newspaper carriers under age 18; newspaper and magazine vendors buying at fixed prices and retaining receipts from sales to customers. See Pub. 15-A for information on statutory nonemployee status.	Exempt (withhold if both employer and employee voluntarily agree).	Exempt	Exempt
Noncash payments: 1. For household work, agricultural labor, and service not in the course of the employer's trade or business. 2. To certain retail commission salespersons ordinarily paid solely on a cash commission basis.	Exempt (withhold if both employer and employee voluntarily agree). Optional with employer.	Exempt Taxable	Exempt Taxable
Nonprofit organizations.	See Pub. 15-A.		
Officers of an S Corporation. Distributions and other payments by an S corporation to a corporate officer must be treated as wages to the extent the amounts are reasonable compensation for services to the corporation.	Withhold	Taxable	Taxable
Partners: Payments to members of general partnership.	Exempt	Exempt	Exempt
Railroads: Payments subject to the Railroad Retirement Act	Withhold	Exempt	Exempt
Religious exemptions.	See Pub. 15-A.		
Retirement and pension plans: 1. Employer contributions to a qualified plan. 2. Elective employee contributions and deferrals to a plan containing a qualified cash or deferred compensation arrangement (e.g., 401(k)). 3. Employer contributions to individual retirement accounts under simplified employee pension plan (SEP). 4. Employer contributions to section 403(b) annuities. 5. Employee salary reduction contributions to a SIMPLE retirement account. 6. Distributions from qualified retirement and pension plans and section 403(b) annuities.  (See Pub. 15-A for information on pensions, annuities, and employer contributions to nonqualified deferred compensation arrangements.)	Exempt  Generally exempt, but see section 402(g) for limitation.  Generally exempt, but see section 402(g) for salary reduction SEP limitation. Generally exempt, but see section 402(g) for limitation. Exempt	Exempt Taxable  Exempt, except for amounts contributed under a salary reduction SEP agreement. Taxable if paid through a salary reduction agreement (written or otherwise). Taxable	Exempt Taxable   Taxable
Salespersons: 1. Common law employees. 2. Statutory employees.  3. Statutory nonemployees (qualified real estate agents and direct sellers). (See page 7 for details.)	Withhold Exempt  Exempt	Taxable Taxable  Exempt	Taxable Taxable, except for full-time life insurance sales agents. Exempt
Scholarships and fellowship grants (includible in income under section 117(c)).	Withhold	Taxability depends on the nature of the employment and the status of the organization. See <b>Students</b> on page 31.	

### Special Rules Chart – 3

Special Classes of Employment and Special Types of Payments	Treatment Under Employment Taxes		
	Income Tax Withholding	Social Security and Medicare	Federal Unemployment
Severance or dismissal pay.	Withhold	Taxable	Taxable
Service not in the course of the employer's trade or business, other than on a farm operated for profit or for household employment in private homes.	Withhold only if employee earns \$50 or more in cash in a quarter and works on 24 or more different days in that quarter or in the preceding quarter.	Taxable if employee receives \$100 or more in a calendar year.	Taxable only if employee earns \$50 or more in cash in a quarter and works on 24 or more different days in that quarter or in the preceding quarter.
Sick pay. (See Pub. 15-A for more information.)	Withhold	Exempt after end of 6 calendar months after the calendar month employee last worked for employer.	
State governments and political subdivisions, employees of: 1. Salaries and wages.	Withhold	Taxable (1) for services performed by employees who are either (a) covered under a section 218 agreement or (b) not a member of a public retirement system, and (2) (for Medicare tax only) for employees hired after 3/31/88 who are members of a public retirement system not covered by a section 218 social security agreement.	Exempt
2. Election workers.	Exempt	Taxable if paid \$1,200 or more in 2003 (lesser amount if specified by a section 218 social security agreement); file Form W-2 for \$600 or more.	Exempt
Students, scholars, trainees, teachers, etc.:			
1. Student enrolled and regularly attending classes, performing services for:			
a. Private school, college, or university	Withhold	Exempt	Exempt
b. Auxiliary nonprofit organization operated for and controlled by school, college, or university.	Withhold	Exempt unless services are covered by a section 218 (Social Security Act) agreement	Exempt
c. Public school, college, or university	Withhold	Exempt unless services are covered by a section 218 (Social Security Act) agreement	Exempt
2. Full-time student performing service for academic credit, combining instruction with work experience as an integral part of the program.	Withhold	Taxable	Exempt unless program was established for or on behalf of an employer or group of employers.
3. Student nurse performing part-time services for nominal earnings at hospital as incidental part of training.	Withhold	Exempt	Exempt
4. Student employed by organized camps.	Withhold	Taxable	Exempt
5. Student, scholar, trainee, teacher, etc., as nonimmigrant alien under section 101(a)(15)(F), (J), (M), or (Q) of Immigration and Nationality Act [i.e., aliens holding F-1, J-1, M-1, or Q-1 visas].	Withhold unless exempted by regulations.	Exempt if service is performed for purpose specified in section 101(a)(15)(F), (J), (M), or (Q) of Immigration and Nationality Act. However, these taxes may apply if the employee becomes a resident alien. See the special residency tests for exempt individuals in chapter 1 of Pub. 519.	
Supplemental unemployment compensation plan benefits.	Withhold	Exempt under certain conditions. See Pub. 15-A	
Tips:			
1. If \$20 or more in a month.	Withhold	Taxable	Taxable for all tips reported in writing to employer.
2. If less than \$20 in a month. (See section 6 for more information.)	Exempt	Exempt	Exempt
Worker's compensation.	Exempt	Exempt	Exempt

### Special Rules Chart – 4

## 16. How To Use the Income Tax Withholding and Advance Earned Income Credit (EIC) Payment Tables

### Income Tax Withholding

There are several ways to figure income tax withholding. The following methods of withholding are based on information you get from your employees on **Form W-4**, Employee's Withholding Allowance Certificate. See section 9 for more information on Form W-4.

### Wage Bracket Method

Under the wage bracket method, find the proper table (on pages 36-55) 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 in Table 5 before using the percentage method tables (pages 34-35).

**Adjusting wage bracket withholding for employees claiming more than 10 withholding allowances.** The wage bracket tables can be used if an employee claims up to 10 allowances. More than 10 allowances may be claimed because of the special withholding allowance, additional allowances for deductions and credits, and the system itself.

To adapt the tables to 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 Table 5, **Percentage Method - 2003 Amount for One Withholding Allowance** later.)
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 any other method described below.

### **Percentage Method**

If you do not want to use the wage bracket tables on pages 36 through 55 to figure how much income tax to withhold, you can use a percentage computation based on Table 5 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 for your payroll period (see Table 5 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 pages 34 and 35.

**Table 5. Percentage Method - 2003 Amount for One Withholding Allowance**

Payroll Period	One Withholding Allowance
Weekly	\$58.65
Biweekly	117.31
Semimonthly	127.08
Monthly	254.17
Quarterly	762.50
Semiannually	1,525.00
Annually	3,050.00
Daily or miscellaneous (each day of the payroll period)	11.73

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

1. Total wage payment . . . . .	\$600.00
2. One allowance . . . . .	\$58.65
3. Allowances claimed on Form W-4 <u>    2    </u>	
4. Multiply line 2 by line 3 . . . . .	
5. Amount subject to withholding (subtract line 4 from line 1) . . . . .	<u>\$117.30</u>
	<u>\$482.70</u>
6. Tax to be withheld on \$482.70 from Table 1—single person, page 34. . . . .	<u>\$ 59.11</u>

**Percentage Method Example**

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

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

**Example:** *A married person claims four withholding allowances. She is paid \$1,000 a week. Multiply the weekly wages by 52 weeks to figure the annual wage of \$52,000. Subtract \$12,200 (the value of four withholding allowances for 2003) for a balance of \$39,800. Using the table for the annual payroll period on page 35, \$4,402.50 is withheld. Divide the annual tax by 52. The weekly tax to withhold is \$84.66.*

**Alternative Methods of Income Tax Withholding**

Rather than the Percentage or Wage Bracket Methods described on page 32, you can use an alternative method to withhold income tax. **Pub. 15-A**, Employer's Supplemental Tax Guide, describes these alternative methods and contains:

1. Formula tables for percentage method withholding (for automated payroll systems).
2. Wage bracket percentage method tables (for automated payroll systems).
3. Combined income, social security, and Medicare tax withholding tables.

Some alternative methods explained in Pub. 15-A are annualized wages, average estimated wages, cumulative wages, and part-year employment.

**Advance Payment Methods for the Earned Income Credit (EIC)**

To figure the advance EIC payment, you may use either the Wage Bracket Method or the Percentage Method explained below. You may use other methods for figuring advance EIC payments if the amount of the payment is about the same as it would be using tables in this booklet. See the tolerances allowed in the chart in section 9 of Pub. 15-A. See section 10 in this booklet for an explanation of the advance payment of the EIC.

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.

**Wage Bracket Method**

If you use the wage bracket tables on pages 58 through 63, figure the advance EIC payment as follows.

Find the employee's gross wages before any deductions using the appropriate table. There are different tables for **(a)** single or head of household **(b)** married without spouse filing certificate **(c)** married with both spouses filing certificates. Determine 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 method based on the appropriate rate table on pages 56 and 57.

Find the employee's gross wages before any deductions in the appropriate table on pages 56 and 57. There are different tables for **(a)** single or head of household **(b)** married without spouse filing certificate **(c)** married with both spouses filing certificates. Find the advance EIC payment shown in the appropriate table for the amount of wages paid.

### Whole-Dollar Withholding and Paying Advance EIC (Rounding)

The income tax withholding amounts in the wage bracket tables (pages 36-55) have been rounded to whole-dollar amounts.

When employers use the percentage method (pages 34-35) or an alternative method of income tax withholding, the tax for the pay period may be rounded to the nearest dollar.

The wage bracket tables for advance EIC payments (pages 58-63) have also been rounded to whole-dollar amounts. If you use the percentage method for advance EIC payments (pages 56-57), the payments may be rounded to the nearest dollar.

## Tables for Percentage Method of Withholding (For Wages Paid in 2003)

### TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$51 . . . . . \$0				Not over \$124 . . . . . \$0			
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$51	—\$164	10%	—\$51	\$124	—\$355	10%	—\$124
\$164	—\$579	\$11.30 plus 15%	—\$164	\$355	—\$1,007	\$23.10 plus 15%	—\$355
\$579	—\$1,268	\$73.55 plus 27%	—\$579	\$1,007	—\$2,150	\$120.90 plus 27%	—\$1,007
\$1,268	—\$2,792	\$259.58 plus 30%	—\$1,268	\$2,150	—\$3,454	\$429.51 plus 30%	—\$2,150
\$2,792	—\$6,032	\$716.76 plus 35%	—\$2,792	\$3,454	—\$6,093	\$820.71 plus 35%	—\$3,454
\$6,032		\$1,850.76 plus 38.6%	—\$6,032	\$6,093		\$1,744.36 plus 38.6%	—\$6,093

### TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$102 . . . . . \$0				Not over \$248 . . . . . \$0			
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$102	—\$329	10%	—\$102	\$248	—\$710	10%	—\$248
\$329	—\$1,158	\$22.70 plus 15%	—\$329	\$710	—\$2,013	\$46.20 plus 15%	—\$710
\$1,158	—\$2,535	\$147.06 plus 27%	—\$1,158	\$2,013	—\$4,300	\$241.65 plus 27%	—\$2,013
\$2,535	—\$5,585	\$518.84 plus 30%	—\$2,535	\$4,300	—\$6,908	\$859.14 plus 30%	—\$4,300
\$5,585	—\$12,063	\$1,433.84 plus 35%	—\$5,585	\$6,908	—\$12,187	\$1,841.54 plus 35%	—\$6,908
\$12,063		\$3,701.14 plus 38.6%	—\$12,063	\$12,187		\$3,489.19 plus 38.6%	—\$12,187

### TABLE 3—SEMIMONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$110 . . . . . \$0				Not over \$269 . . . . . \$0			
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$110	—\$356	10%	—\$110	\$269	—\$769	10%	—\$269
\$356	—\$1,254	\$24.60 plus 15%	—\$356	\$769	—\$2,181	\$50.00 plus 15%	—\$769
\$1,254	—\$2,747	\$159.30 plus 27%	—\$1,254	\$2,181	—\$4,658	\$261.80 plus 27%	—\$2,181
\$2,747	—\$6,050	\$562.41 plus 30%	—\$2,747	\$4,658	—\$7,483	\$930.59 plus 30%	—\$4,658
\$6,050	—\$13,089	\$1,553.31 plus 35%	—\$6,050	\$7,483	—\$13,202	\$1,776.09 plus 35%	—\$7,483
\$13,089		\$4,009.96 plus 38.6%	—\$13,089	\$13,202		\$3,779.74 plus 38.6%	—\$13,202

### TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$221 . . . . . \$0				Not over \$538 . . . . . \$0			
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$221	—\$713	10%	—\$221	\$538	—\$1,538	10%	—\$538
\$713	—\$2,508	\$49.20 plus 15%	—\$713	\$1,538	—\$4,363	\$100.00 plus 15%	—\$1,538
\$2,508	—\$5,493	\$318.45 plus 27%	—\$2,508	\$4,363	—\$9,317	\$523.75 plus 27%	—\$4,363
\$5,493	—\$12,100	\$1,124.40 plus 30%	—\$5,493	\$9,317	—\$14,967	\$1,861.33 plus 30%	—\$9,317
\$12,100	—\$26,138	\$3,106.50 plus 35%	—\$12,100	\$14,967	—\$26,404	\$3,556.33 plus 35%	—\$14,967

Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
Not over \$221 . . . . .	\$0			Not over \$538 . . . . .	\$0		
\$221	—\$713 . . . . .	10%	—\$221	\$538	—\$1,538 . . . . .	10%	—\$538
\$713	—\$2,508 . . . . .	\$49.20 plus 15%	—\$713	\$1,538	—\$4,363 . . . . .	\$100.00 plus 15%	—\$1,538
\$2,508	—\$5,493 . . . . .	\$318.45 plus 27%	—\$2,508	\$4,363	—\$9,317 . . . . .	\$523.75 plus 27%	—\$4,363
\$5,493	—\$12,100 . . . . .	\$1,124.40 plus 30%	—\$5,493	\$9,317	—\$14,967 . . . . .	\$1,861.33 plus 30%	—\$9,317
\$12,100	—\$26,138 . . . . .	\$3,106.50 plus 35%	—\$12,100	\$14,967	—\$26,404 . . . . .	\$3,556.33 plus 35%	—\$14,967
\$26,138		\$8,019.90 plus 38.6%	—\$26,138	\$26,404		\$7,559.28 plus 38.6%	—\$26,404

Percentage Method 1

Tables for Percentage Method of Withholding (Continued)

(For Wages Paid in 2003)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$663 . . . . . \$0				Not over \$1,613 . . . . . \$0			
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$663	—\$2,138 . . . . .	10%	—\$663	\$1,613	—\$4,813 . . . . .	10%	—\$1,613
\$2,138	—\$7,525 . . . . .	\$147.50 plus 15%	—\$2,138	\$4,813	—\$13,088 . . . . .	\$300.00 plus 15%	—\$4,813
\$7,525	—\$16,480 . . . . .	\$955.55 plus 27%	—\$7,525	\$13,088	—\$27,950 . . . . .	\$1,571.25 plus 27%	—\$13,088
\$16,480	—\$36,300 . . . . .	\$3,373.40 plus 30%	—\$16,480	\$27,950	—\$44,900 . . . . .	\$5,583.99 plus 30%	—\$27,950
\$36,300	—\$78,413 . . . . .	\$9,319.40 plus 35%	—\$36,300	\$44,900	—\$79,213 . . . . .	\$10,668.99 plus 35%	—\$44,900
\$78,413		\$24,058.95 plus 38.6%	—\$78,413	\$79,213		\$22,678.54 plus 38.6%	—\$79,213

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$1,325 . . . . . \$0				Not over \$3,225 . . . . . \$0			
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$1,325	—\$4,275 . . . . .	10%	—\$1,325	\$3,225	—\$9,225 . . . . .	10%	—\$3,225
\$4,275	—\$15,050 . . . . .	\$295.00 plus 15%	—\$4,275	\$9,225	—\$26,175 . . . . .	\$800.00 plus 15%	—\$9,225
\$15,050	—\$32,960 . . . . .	\$1,911.25 plus 27%	—\$15,050	\$26,175	—\$55,900 . . . . .	\$3,142.50 plus 27%	—\$26,175
\$32,960	—\$72,600 . . . . .	\$6,746.95 plus 30%	—\$32,960	\$55,900	—\$89,800 . . . . .	\$11,168.25 plus 30%	—\$55,900
\$72,600	—\$156,825 . . . . .	\$18,638.95 plus 35%	—\$72,600	\$89,800	—\$156,425 . . . . .	\$21,338.25 plus 35%	—\$89,800
\$156,825		\$48,117.70 plus 38.6%	—\$156,825	\$156,425		\$45,357.00 plus 38.6%	—\$156,425

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:		If the amount of wages (after subtracting withholding allowances) is:		The amount of income tax to withhold is:	
Not over \$2,650 . . . . . \$0				Not over \$6,450 . . . . . \$0			
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$2,650	—\$8,550 . . . . .	10%	—\$2,650	\$6,450	—\$18,450 . . . . .	10%	—\$6,450
\$8,550	—\$30,100 . . . . .	\$590.00 plus 15%	—\$8,550	\$18,450	—\$52,350 . . . . .	\$1,200.00 plus 15%	—\$18,450
\$30,100	—\$65,920 . . . . .	\$3,822.50 plus 27%	—\$30,100	\$52,350	—\$111,800 . . . . .	\$6,285.00 plus 27%	—\$52,350
\$65,920	—\$145,200 . . . . .	\$13,493.90 plus 30%	—\$65,920	\$111,800	—\$179,800 . . . . .	\$22,336.50 plus 30%	—\$111,800
\$145,200	—\$313,650 . . . . .	\$37,277.90 plus 35%	—\$145,200	\$179,800	—\$316,850 . . . . .	\$42,678.50 plus 35%	—\$179,800
\$313,650		\$96,235.40 plus 38.6%	—\$313,650	\$316,850		\$90,714.00 plus 38.6%	—\$316,850

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—				(b) MARRIED person—			
If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:		If the amount of wages (after subtracting withholding allowances) divided by the number of days in the payroll period is:		The amount of income tax to withhold per day is:	
Not over \$10.20 . . . . . \$0				Not over \$24.80 . . . . . \$0			
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$10.20	—\$32.90 . . . . .	10%	—\$10.20	\$24.80	—\$71.00 . . . . .	10%	—\$24.80
\$32.90	—\$115.80 . . . . .	\$2.27 plus 15%	—\$32.90	\$71.00	—\$201.30 . . . . .	\$4.62 plus 15%	—\$71.00
\$115.80	—\$253.50 . . . . .	\$14.71 plus 27%	—\$115.80	\$201.30	—\$430.00 . . . . .	\$24.17 plus 27%	—\$201.30
\$253.50	—\$558.50 . . . . .	\$51.89 plus 30%	—\$253.50	\$430.00	—\$690.80 . . . . .	\$85.92 plus 30%	—\$430.00
\$558.50	—\$1,206.30 . . . . .	\$143.39 plus 35%	—\$558.50	\$690.80	—\$1,218.70 . . . . .	\$164.16 plus 35%	—\$690.80
\$1,206.30		\$370.12 plus 38.6%	—\$1,206.30	\$1,218.70		\$348.93 plus 38.6%	—\$1,218.70

Percentage Method 2

**SINGLE Persons—WEEKLY Payroll Period**

(For Wages Paid In 2003)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55	60	1	0	0	0	0	0	0	0	0	0	0
60	65	1	0	0	0	0	0	0	0	0	0	0
65	70	2	0	0	0	0	0	0	0	0	0	0
70	75	2	0	0	0	0	0	0	0	0	0	0
75	80	3	0	0	0	0	0	0	0	0	0	0
80	85	3	0	0	0	0	0	0	0	0	0	0
85	90	4	0	0	0	0	0	0	0	0	0	0
90	95	4	0	0	0	0	0	0	0	0	0	0
95	100	5	0	0	0	0	0	0	0	0	0	0
100	105	5	0	0	0	0	0	0	0	0	0	0
105	110	6	0	0	0	0	0	0	0	0	0	0
110	115	6	0	0	0	0	0	0	0	0	0	0
115	120	7	1	0	0	0	0	0	0	0	0	0
120	125	7	1	0	0	0	0	0	0	0	0	0
125	130	8	2	0	0	0	0	0	0	0	0	0
130	135	8	2	0	0	0	0	0	0	0	0	0
135	140	9	3	0	0	0	0	0	0	0	0	0
140	145	9	3	0	0	0	0	0	0	0	0	0
145	150	10	4	0	0	0	0	0	0	0	0	0
150	155	10	4	0	0	0	0	0	0	0	0	0
155	160	11	5	0	0	0	0	0	0	0	0	0
160	165	11	5	0	0	0	0	0	0	0	0	0
165	170	12	6	0	0	0	0	0	0	0	0	0
170	175	13	6	0	0	0	0	0	0	0	0	0
175	180	13	7	1	0	0	0	0	0	0	0	0
180	185	14	7	1	0	0	0	0	0	0	0	0
185	190	15	8	2	0	0	0	0	0	0	0	0
190	195	16	8	2	0	0	0	0	0	0	0	0
195	200	16	9	2	0	0	0	0	0	0	0	0
200	210	17	10	4	0	0	0	0	0	0	0	0
210	220	19	11	5	0	0	0	0	0	0	0	0
220	230	20	12	6	0	0	0	0	0	0	0	0
230	240	22	13	7	1	0	0	0	0	0	0	0
240	250	23	15	8	2	0	0	0	0	0	0	0
250	260	25	16	9	3	0	0	0	0	0	0	0
260	270	26	18	10	4	0	0	0	0	0	0	0
270	280	28	19	11	5	0	0	0	0	0	0	0
280	290	29	21	12	6	0	0	0	0	0	0	0
290	300	31	22	13	7	1	0	0	0	0	0	0
300	310	32	24	15	8	2	0	0	0	0	0	0
310	320	34	25	16	9	3	0	0	0	0	0	0
320	330	35	27	18	10	4	0	0	0	0	0	0
330	340	37	28	19	11	5	0	0	0	0	0	0
340	350	38	30	21	12	6	0	0	0	0	0	0
350	360	40	31	22	14	7	1	0	0	0	0	0
360	370	41	33	24	15	8	2	0	0	0	0	0
370	380	43	34	25	17	9	3	0	0	0	0	0
380	390	44	36	27	18	10	4	0	0	0	0	0
390	400	46	37	28	20	11	5	0	0	0	0	0
400	410	47	39	30	21	12	6	0	0	0	0	0
410	420	49	40	31	23	14	7	1	0	0	0	0
420	430	50	42	33	24	15	8	2	0	0	0	0
430	440	52	43	34	26	17	9	3	0	0	0	0
440	450	53	45	36	27	18	10	4	0	0	0	0
450	460	55	46	37	29	20	11	5	0	0	0	0
460	470	56	48	39	30	21	12	6	0	0	0	0
470	480	58	49	40	32	23	14	7	1	0	0	0
480	490	59	51	42	33	24	15	8	2	0	0	0
490	500	61	52	43	35	25	17	9	3	0	0	0
500	510	62	54	45	36	27	18	10	4	0	0	0
510	520	64	55	46	38	29	20	11	5	0	0	0
520	530	65	57	48	39	30	21	13	6	0	0	0
530	540	67	58	49	41	32	23	14	7	1	0	0
540	550	68	60	51	42	33	24	16	8	2	0	0
550	560	70	61	52	44	35	26	17	9	3	0	0
560	570	71	63	54	45	36	27	19	10	4	0	0
570	580	73	64	55	47	38	29	20	11	5	0	0
580	590	75	66	57	48	39	30	22	13	6	1	0
590	600	78	67	58	50	41	32	23	14	7	2	0

*Wage Bracket 1*

**SINGLE Persons—WEEKLY Payroll Period**

(For Wages Paid In 2003)

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—												
		\$81	\$89	\$98	\$51	\$42	\$33	\$25	\$16	\$8	\$3	\$0
\$600	\$610	83	70	61	53	44	35	26	17	9	4	0
610	620	85	72	63	54	45	36	28	19	10	5	0
620	630	86	73	64	55	47	38	29	20	12	6	0
630	640	88	75	66	57	48	39	31	22	13	7	1
640	650	91	78	67	58	50	41	32	23	15	8	2
650	660	97	81	69	60	51	42	34	25	16	9	3
660	670	99	84	70	62	53	44	35	26	18	10	4
670	680	102	86	72	63	54	45	37	28	19	11	5
680	690	105	89	73	65	56	47	38	29	21	12	6
690	700	108	92	76	66	57	48	40	31	22	13	7
700	710	110	94	79	68	59	50	41	32	24	15	8
710	720	113	97	81	69	60	51	43	34	25	16	9
720	730	116	100	84	71	62	53	44	35	27	18	10
730	740	118	103	87	72	63	54	45	37	28	19	11
740	750	121	105	89	74	65	56	47	38	30	21	12
750	760	124	108	92	76	66	57	49	40	31	22	13
760	770	126	111	95	79	68	59	50	41	33	24	15
770	780	129	113	97	82	69	60	52	43	34	25	16
780	790	132	116	100	84	71	62	53	44	36	27	18
790	800	135	119	103	87	72	63	55	46	37	28	19
800	810	137	121	106	90	74	65	56	47	39	30	21
810	820	140	124	108	92	77	66	58	49	40	31	22
820	830	143	127	111	95	79	68	59	50	42	33	24
830	840	145	130	114	98	82	69	61	52	43	34	25
840	850	148	132	116	101	85	71	62	53	45	36	27
850	860	151	135	119	103	87	72	64	55	46	37	28
860	870	153	138	122	106	90	74	65	56	48	39	30
870	880	156	140	124	109	93	77	67	58	49	40	31
880	890	159	143	127	111	96	80	68	59	51	42	33
890	900	162	145	130	114	98	82	70	61	52	43	34
900	910	164	148	133	117	101	85	71	62	54	45	36
910	920	167	151	135	119	104	88	73	64	55	46	37
920	930	170	154	138	122	106	90	75	65	57	48	39
930	940	172	157	141	125	109	93	77	67	58	49	40
940	950	175	159	143	128	112	96	80	68	60	51	42
950	960	178	162	146	130	114	99	83	70	61	52	43
960	970	180	165	149	133	117	101	85	71	63	54	45
970	980	183	167	151	136	120	104	88	73	64	55	46
980	990	186	170	154	138	123	107	91	75	66	57	48
990	1,000	189	173	157	141	125	109	94	78	67	58	49
1,000	1,010	191	175	160	144	128	112	96	80	69	60	51
1,010	1,020	194	178	162	146	131	115	99	83	70	61	52
1,020	1,030	197	181	165	149	133	117	102	85	72	63	54
1,030	1,040	199	184	168	152	136	120	104	89	73	64	55
1,040	1,050	202	186	170	155	139	123	107	91	75	66	57
1,050	1,060	205	189	173	157	141	126	110	94	76	67	58
1,060	1,070	207	192	176	160	144	128	112	97	81	69	60
1,070	1,080	210	194	178	163	147	131	115	99	83	70	61
1,080	1,090	213	197	181	165	150	134	118	102	86	72	63
1,090	1,100	216	200	184	168	152	136	121	105	89	73	64
1,100	1,110	218	202	187	171	155	139	123	107	92	75	66
1,110	1,120	221	205	189	173	158	142	126	110	94	78	67
1,120	1,130	224	208	192	176	160	144	129	113	97	81	69
1,130	1,140	226	211	195	179	163	147	131	116	100	84	70
1,140	1,150	229	213	197	182	166	150	134	118	102	87	72
1,150	1,160	232	216	200	184	169	153	137	121	105	89	73
1,160	1,170	234	219	203	187	171	155	139	124	108	92	75
1,170	1,180	237	221	205	190	174	158	142	126	110	95	79
1,180	1,190	240	224	208	192	177	161	145	129	113	97	82
1,190	1,200	243	227	211	195	179	163	148	132	116	100	84
1,200	1,210	245	229	214	198	182	166	150	134	119	103	87
1,210	1,220	248	232	216	200	185	169	153	137	121	105	90
1,220	1,230	251	235	219	203	187	171	156	140	124	108	92
1,230	1,240	253	238	222	205	190	174	158	143	127	111	95

\$1,250 and over Use Table 1(a) for a SINGLE person on page 34. Also see the instructions on page 32.

**Wage Bracket 2**

**MARRIED Persons—WEEKLY Payroll Period**  
(For Wages Paid In 2003)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$130	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
130	135	1	0	0	0	0	0	0	0	0	0	0
135	140	1	0	0	0	0	0	0	0	0	0	0
140	145	2	0	0	0	0	0	0	0	0	0	0
145	150	2	0	0	0	0	0	0	0	0	0	0
150	155	3	0	0	0	0	0	0	0	0	0	0
155	160	3	0	0	0	0	0	0	0	0	0	0
160	165	4	0	0	0	0	0	0	0	0	0	0
165	170	4	0	0	0	0	0	0	0	0	0	0
170	175	5	0	0	0	0	0	0	0	0	0	0
175	180	5	0	0	0	0	0	0	0	0	0	0
180	185	6	0	0	0	0	0	0	0	0	0	0
185	190	6	0	0	0	0	0	0	0	0	0	0
190	195	7	1	0	0	0	0	0	0	0	0	0
195	200	7	1	0	0	0	0	0	0	0	0	0
200	210	8	2	0	0	0	0	0	0	0	0	0
210	220	9	3	0	0	0	0	0	0	0	0	0
220	230	10	4	0	0	0	0	0	0	0	0	0
230	240	11	5	0	0	0	0	0	0	0	0	0
240	250	12	6	0	0	0	0	0	0	0	0	0
250	260	13	7	1	0	0	0	0	0	0	0	0
260	270	14	8	2	0	0	0	0	0	0	0	0
270	280	15	9	3	0	0	0	0	0	0	0	0
280	290	16	10	4	0	0	0	0	0	0	0	0
290	300	17	11	5	0	0	0	0	0	0	0	0
300	310	18	12	6	1	0	0	0	0	0	0	0
310	320	19	13	7	2	0	0	0	0	0	0	0
320	330	20	14	8	3	0	0	0	0	0	0	0
330	340	21	15	9	4	0	0	0	0	0	0	0
340	350	22	16	10	5	0	0	0	0	0	0	0
350	360	23	17	11	6	0	0	0	0	0	0	0
360	370	25	18	12	7	1	0	0	0	0	0	0
370	380	26	19	13	8	2	0	0	0	0	0	0
380	390	28	20	14	9	3	0	0	0	0	0	0
390	400	29	21	15	10	4	0	0	0	0	0	0
400	410	31	22	16	11	5	0	0	0	0	0	0
410	420	32	23	17	12	6	0	0	0	0	0	0
420	430	34	25	18	13	7	1	0	0	0	0	0
430	440	35	26	19	14	8	2	0	0	0	0	0
440	450	37	28	20	15	9	3	0	0	0	0	0
450	460	38	29	21	16	10	4	0	0	0	0	0
460	470	40	31	22	17	11	5	0	0	0	0	0
470	480	41	32	24	18	12	6	0	0	0	0	0
480	490	43	34	25	19	13	7	1	0	0	0	0
490	500	44	35	27	20	14	8	2	0	0	0	0
500	510	46	37	28	21	15	9	3	0	0	0	0
510	520	47	38	30	22	16	10	4	0	0	0	0
520	530	49	40	31	23	17	11	5	0	0	0	0
530	540	50	41	33	24	18	12	6	0	0	0	0
540	550	52	43	34	25	19	13	7	1	0	0	0
550	560	53	44	36	27	20	14	8	2	0	0	0
560	570	55	46	37	28	21	15	9	3	0	0	0
570	580	56	47	39	30	22	16	10	4	0	0	0
580	590	58	49	40	31	23	17	11	5	0	0	0
590	600	59	50	42	33	24	18	12	6	0	0	0
600	610	61	52	43	34	25	19	13	7	1	0	0
610	620	62	53	45	36	27	20	14	8	2	0	0
620	630	64	55	46	37	28	21	15	9	3	0	0
630	640	65	56	48	39	30	22	16	10	4	0	0
640	650	67	58	49	40	31	23	17	11	5	0	0
650	660	68	59	51	42	33	24	18	12	6	0	0
660	670	70	61	52	43	34	26	19	13	7	1	0
670	680	71	62	54	45	36	27	20	14	8	2	0
680	690	73	64	55	46	37	29	21	15	9	3	0
690	700	74	65	57	48	39	30	22	16	10	4	0
700	710	76	67	58	49	40	32	23	17	11	5	0
710	720	77	68	60	51	42	33	24	18	12	6	0
720	730	79	70	61	52	43	35	26	19	13	7	1
730	740	80	71	63	54	45	36	27	20	14	8	2
740	750	82	73	64	55	46	38	29	21	15	9	3

*Wage Bracket 3*

**MARRIED Persons—WEEKLY Payroll Period**  
(For Wages Paid In 2003)

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—										
		\$63	\$74	\$86	\$97	\$48	\$39	\$30	\$22	\$16	\$10	\$4
\$760	\$760	85	76	67	58	49	41	32	23	17	11	5
760	770	85	77	69	60	51	42	33	25	18	12	6
770	780	86	79	70	61	52	44	35	26	19	13	7
780	790	88	80	72	63	54	45	36	28	20	14	8
790	800	89	81	73	64	55	47	38	29	21	15	9
800	810	91	82	75	66	57	48	39	31	22	16	10
810	820	92	83	76	67	58	50	41	32	23	17	11
820	830	94	85	78	69	60	51	42	34	25	18	12
830	840	95	86	79	70	61	53	44	35	26	19	13
840	850	97	88	81	72	63	54	45	37	28	20	14
850	860	98	89	82	73	64	55	47	38	29	21	15
860	870	100	91	82	73	64	55	47	38	29	21	15
870	880	101	92	84	75	66	57	48	40	31	22	16
880	890	103	94	85	76	67	59	50	41	32	23	17
890	900	104	95	87	78	69	60	51	43	34	25	18
900	910	106	97	88	79	70	62	53	44	35	26	19
910	920	107	98	90	81	72	63	54	46	37	28	20
920	930	109	100	91	82	73	65	56	47	38	29	21
930	940	110	101	93	84	75	66	57	49	40	31	22
940	950	112	103	94	85	76	68	59	50	41	32	24
950	960	113	104	96	87	78	69	60	52	43	34	25
960	970	115	106	97	88	79	71	62	53	44	35	27
970	980	116	107	99	90	81	72	63	55	46	37	28
980	990	118	109	100	91	82	74	65	56	47	38	30
990	1,000	119	110	102	93	84	75	66	58	49	40	31
1,000	1,010	121	112	103	94	85	77	68	59	50	41	33
1,010	1,020	123	113	105	96	87	78	69	61	52	43	34
1,020	1,030	125	115	106	97	88	80	71	62	53	44	35
1,030	1,040	126	116	108	99	90	81	72	64	55	46	37
1,040	1,050	131	118	109	100	91	83	74	65	56	47	39
1,050	1,060	134	119	111	102	93	84	75	67	58	49	40
1,060	1,070	137	121	112	103	94	86	77	68	59	50	42
1,070	1,080	139	123	114	105	96	87	78	70	61	52	43
1,080	1,090	142	125	115	106	97	89	80	71	62	53	45
1,090	1,100	145	129	117	108	99	90	81	73	64	55	46
1,100	1,110	147	132	118	109	100	92	83	74	65	56	48
1,110	1,120	150	134	120	111	102	93	84	76	67	58	49
1,120	1,130	153	137	121	112	103	95	86	77	68	59	51
1,130	1,140	155	140	124	114	105	96	87	79	70	61	52
1,140	1,150	158	142	127	115	108	98	89	80	71	62	54
1,150	1,160	161	145	129	117	109	99	90	82	73	64	55
1,160	1,170	164	148	132	118	109	101	92	83	74	65	57
1,170	1,180	166	150	135	120	111	102	93	85	76	67	58
1,180	1,190	169	153	137	121	112	104	95	86	77	68	60
1,190	1,200	172	156	140	124	114	105	96	88	79	70	61
1,200	1,210	174	159	143	127	115	107	98	89	80	71	63
1,210	1,220	177	161	145	130	117	108	99	91	82	73	64
1,220	1,230	180	164	148	132	118	110	101	92	83	74	66
1,230	1,240	182	167	151	135	120	111	102	94	85	75	67
1,240	1,250	185	169	154	138	122	113	104	95	86	77	69
1,250	1,260	188	172	156	140	125	114	105	97	88	79	70
1,260	1,270	191	175	159	143	127	116	107	98	89	80	72
1,270	1,280	193	177	162	146	130	117	108	100	91	82	73
1,280	1,290	196	180	164	148	133	119	110	101	92	83	75
1,290	1,300	199	183	167	151	135	120	111	103	94	85	76
1,300	1,310	201	186	170	154	138	122	113	104	95	86	78
1,310	1,320	204	188	172	157	141	125	114	105	97	88	79
1,320	1,330	207	191	175	159	143	126	115	107	98	89	81
1,330	1,340	209	194	178	162	146	130	117	109	100	91	82
1,340	1,350	212	196	181	165	149	133	119	110	101	92	84
1,350	1,360	215	199	183	167	152	136	120	112	103	94	85
1,360	1,370	218	202	186	170	154	138	123	113	104	95	87
1,370	1,380	220	204	189	173	157	141	125	115	106	97	88
1,380	1,390	223	207	191	175	160	144	128	116	107	98	90
1,390	1,400	226	210	194	178	162	147	131	118	109	100	91

\$1,400 and over

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

**Wage Bracket 4**

**SINGLE Persons—BIWEEKLY Payroll Period**  
(For Wages Paid In 2003)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$105	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
105	110	1	0	0	0	0	0	0	0	0	0	0
110	115	1	0	0	0	0	0	0	0	0	0	0
115	120	2	0	0	0	0	0	0	0	0	0	0
120	125	2	0	0	0	0	0	0	0	0	0	0
125	130	3	0	0	0	0	0	0	0	0	0	0
130	135	3	0	0	0	0	0	0	0	0	0	0
135	140	4	0	0	0	0	0	0	0	0	0	0
140	145	4	0	0	0	0	0	0	0	0	0	0
145	150	5	0	0	0	0	0	0	0	0	0	0
150	155	5	0	0	0	0	0	0	0	0	0	0
155	160	6	0	0	0	0	0	0	0	0	0	0
160	165	6	0	0	0	0	0	0	0	0	0	0
165	170	7	0	0	0	0	0	0	0	0	0	0
170	175	7	0	0	0	0	0	0	0	0	0	0
175	180	8	0	0	0	0	0	0	0	0	0	0
180	185	8	0	0	0	0	0	0	0	0	0	0
185	190	9	0	0	0	0	0	0	0	0	0	0
190	195	9	0	0	0	0	0	0	0	0	0	0
195	200	10	0	0	0	0	0	0	0	0	0	0
200	205	10	0	0	0	0	0	0	0	0	0	0
205	210	11	0	0	0	0	0	0	0	0	0	0
210	215	11	0	0	0	0	0	0	0	0	0	0
215	220	12	0	0	0	0	0	0	0	0	0	0
220	225	12	0	0	0	0	0	0	0	0	0	0
225	230	13	1	0	0	0	0	0	0	0	0	0
230	235	13	1	0	0	0	0	0	0	0	0	0
235	240	14	2	0	0	0	0	0	0	0	0	0
240	245	14	2	0	0	0	0	0	0	0	0	0
245	250	15	3	0	0	0	0	0	0	0	0	0
250	260	15	4	0	0	0	0	0	0	0	0	0
260	270	16	5	0	0	0	0	0	0	0	0	0
270	280	17	6	0	0	0	0	0	0	0	0	0
280	290	18	7	0	0	0	0	0	0	0	0	0
290	300	19	8	0	0	0	0	0	0	0	0	0
300	310	20	9	0	0	0	0	0	0	0	0	0
310	320	21	10	0	0	0	0	0	0	0	0	0
320	330	22	11	0	0	0	0	0	0	0	0	0
330	340	24	12	0	0	0	0	0	0	0	0	0
340	350	25	13	1	0	0	0	0	0	0	0	0
350	360	27	14	2	0	0	0	0	0	0	0	0
360	370	28	15	3	0	0	0	0	0	0	0	0
370	380	30	16	4	0	0	0	0	0	0	0	0
380	390	31	17	5	0	0	0	0	0	0	0	0
390	400	33	18	6	0	0	0	0	0	0	0	0
400	410	34	19	7	0	0	0	0	0	0	0	0
410	420	36	20	8	0	0	0	0	0	0	0	0
420	430	37	21	9	0	0	0	0	0	0	0	0
430	440	39	22	10	0	0	0	0	0	0	0	0
440	450	40	23	11	0	0	0	0	0	0	0	0
450	460	42	24	12	0	0	0	0	0	0	0	0
460	470	43	25	13	1	0	0	0	0	0	0	0
470	480	45	27	14	2	0	0	0	0	0	0	0
480	490	46	29	15	3	0	0	0	0	0	0	0
490	500	48	30	16	4	0	0	0	0	0	0	0
500	520	50	32	17	6	0	0	0	0	0	0	0
520	540	53	35	19	8	0	0	0	0	0	0	0
540	560	56	38	21	10	0	0	0	0	0	0	0
560	580	59	41	24	12	0	0	0	0	0	0	0
580	600	62	44	27	14	2	0	0	0	0	0	0
600	620	65	47	30	16	4	0	0	0	0	0	0
620	640	68	50	33	18	6	0	0	0	0	0	0
640	660	71	53	36	20	8	0	0	0	0	0	0
660	680	74	56	39	22	10	0	0	0	0	0	0
680	700	77	59	42	24	12	0	0	0	0	0	0
700	720	80	62	45	27	14	2	0	0	0	0	0
720	740	83	65	48	30	16	4	0	0	0	0	0
740	760	86	68	51	33	18	6	0	0	0	0	0
760	780	89	71	54	36	20	8	0	0	0	0	0
780	800	92	74	57	39	22	10	0	0	0	0	0

*Wage Bracket 5*

**SINGLE Persons—BIWEEKLY Payroll Period**  
(For Wages Paid In 2003)

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—										
		\$65	\$77	\$90	\$42	\$24	\$12	\$0	\$0	\$0	\$0	\$0
\$900	\$920	96	80	63	45	27	14	2	0	0	0	0
920	940	98	83	66	48	30	16	4	0	0	0	0
940	960	101	85	69	51	33	18	6	0	0	0	0
960	980	104	88	72	54	36	20	8	0	0	0	0
980	900	107	91	75	57	39	22	10	0	0	0	0
900	920	110	94	78	60	42	25	12	1	0	0	0
920	940	113	97	81	63	45	28	14	3	0	0	0
940	960	116	101	84	66	48	31	16	5	0	0	0
960	980	119	104	87	69	51	34	18	7	0	0	0
980	1,000	122	107	90	72	54	37	20	9	0	0	0
1,000	1,020	125	110	93	75	57	40	22	11	0	0	0
1,020	1,040	128	113	96	78	60	43	25	13	1	0	0
1,040	1,060	131	116	99	81	63	46	28	15	3	0	0
1,060	1,080	134	119	102	84	66	49	31	17	5	0	0
1,080	1,100	137	122	105	87	69	52	34	19	7	0	0
1,100	1,120	140	125	108	90	72	55	37	21	9	0	0
1,120	1,140	143	128	111	93	75	58	40	23	11	0	0
1,140	1,160	146	131	114	96	78	61	43	26	13	1	0
1,160	1,180	150	134	117	99	81	64	46	29	15	3	0
1,180	1,200	156	137	120	102	84	67	49	32	17	5	0
1,200	1,220	161	140	123	105	87	70	52	35	19	7	0
1,220	1,240	167	143	126	108	90	73	55	38	21	9	0
1,240	1,260	172	146	129	111	93	76	58	41	23	11	0
1,260	1,280	177	151	132	114	96	79	61	44	26	13	2
1,280	1,300	183	155	135	117	99	82	64	47	29	15	4
1,300	1,320	188	162	138	120	102	85	67	50	32	17	6
1,320	1,340	194	167	141	123	105	88	70	53	35	19	8
1,340	1,360	199	173	144	126	108	91	73	56	38	21	10
1,360	1,380	204	178	147	129	111	94	76	59	41	24	12
1,380	1,400	210	183	152	132	114	97	79	62	44	27	14
1,400	1,420	215	189	157	135	117	100	82	65	47	30	16
1,420	1,440	221	194	163	138	120	103	85	68	50	33	18
1,440	1,460	226	200	168	141	123	106	88	71	53	36	20
1,460	1,480	231	205	173	144	126	109	91	74	56	39	22
1,480	1,500	237	210	179	147	129	112	94	77	59	42	24
1,500	1,520	242	215	184	153	132	115	97	80	62	45	27
1,520	1,540	248	221	190	158	135	118	100	83	65	48	30
1,540	1,560	253	227	195	163	138	121	103	86	68	51	33
1,560	1,580	258	232	200	169	141	124	106	89	71	54	36
1,580	1,600	264	237	206	174	144	127	109	92	74	57	39
1,600	1,620	269	243	211	180	148	130	112	95	77	60	42
1,620	1,640	275	248	217	185	153	133	115	98	80	63	45
1,640	1,660	280	254	222	190	159	136	118	101	83	66	48
1,660	1,680	285	259	227	195	164	139	121	104	86	69	51
1,680	1,700	291	264	233	201	169	142	124	107	89	72	54
1,700	1,720	296	270	238	207	175	145	127	110	92	75	57
1,720	1,740	302	275	244	212	180	149	130	113	95	78	60
1,740	1,760	307	281	249	217	185	154	133	116	98	81	63
1,760	1,780	312	286	254	223	191	159	136	119	101	84	66
1,780	1,800	318	291	260	228	196	165	139	122	104	87	69
1,800	1,820	323	297	265	234	202	170	142	125	107	90	72
1,820	1,840	329	302	271	239	207	176	145	128	110	93	75
1,840	1,860	334	308	276	244	213	181	149	131	113	96	78
1,860	1,880	339	313	281	250	218	186	155	134	116	99	81
1,880	1,900	345	318	287	255	223	192	160	137	119	102	84
1,900	1,920	350	324	292	261	229	197	166	140	122	105	87
1,920	1,940	356	329	298	266	234	203	171	143	125	108	90
1,940	1,960	361	335	303	271	240	208	176	146	128	111	93
1,960	1,980	366	340	308	277	245	213	182	150	131	114	96
1,980	2,000	372	345	314	282	250	219	187	155	134	117	99
2,000	2,020	377	351	319	288	256	224	193	161	137	120	102
2,020	2,040	383	356	325	293	261	230	198	166	140	123	105
2,040	2,060	388	362	330	298	267	235	203	172	143	126	108
2,060	2,080	393	367	335	304	272	240	209	177	146	129	111

\$2,100 and over

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

**Wage Bracket 6**

**MARRIED Persons—B WEEKLY Payroll Period**  
(For Wages Paid In 2003)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
250	260	1	0	0	0	0	0	0	0	0	0	0
260	270	2	0	0	0	0	0	0	0	0	0	0
270	280	3	0	0	0	0	0	0	0	0	0	0
280	290	4	0	0	0	0	0	0	0	0	0	0
290	300	5	0	0	0	0	0	0	0	0	0	0
300	310	6	0	0	0	0	0	0	0	0	0	0
310	320	7	0	0	0	0	0	0	0	0	0	0
320	330	8	0	0	0	0	0	0	0	0	0	0
330	340	9	0	0	0	0	0	0	0	0	0	0
340	350	10	0	0	0	0	0	0	0	0	0	0
350	360	11	0	0	0	0	0	0	0	0	0	0
360	370	12	0	0	0	0	0	0	0	0	0	0
370	380	13	1	0	0	0	0	0	0	0	0	0
380	390	14	2	0	0	0	0	0	0	0	0	0
390	400	15	3	0	0	0	0	0	0	0	0	0
400	410	16	4	0	0	0	0	0	0	0	0	0
410	420	17	5	0	0	0	0	0	0	0	0	0
420	430	18	6	0	0	0	0	0	0	0	0	0
430	440	19	7	0	0	0	0	0	0	0	0	0
440	450	20	8	0	0	0	0	0	0	0	0	0
450	460	21	9	0	0	0	0	0	0	0	0	0
460	470	22	10	0	0	0	0	0	0	0	0	0
470	480	23	11	0	0	0	0	0	0	0	0	0
480	490	24	12	0	0	0	0	0	0	0	0	0
490	500	25	13	1	0	0	0	0	0	0	0	0
500	520	26	14	2	0	0	0	0	0	0	0	0
520	540	28	16	3	0	0	0	0	0	0	0	0
540	560	30	18	4	0	0	0	0	0	0	0	0
560	580	32	20	5	0	0	0	0	0	0	0	0
580	600	34	22	6	0	0	0	0	0	0	0	0
600	620	36	24	7	0	0	0	0	0	0	0	0
620	640	38	26	8	0	0	0	0	0	0	0	0
640	660	40	28	9	0	0	0	0	0	0	0	0
660	680	42	30	10	0	0	0	0	0	0	0	0
680	700	44	32	11	0	0	0	0	0	0	0	0
700	720	46	34	12	0	0	0	0	0	0	0	0
720	740	48	36	13	0	0	0	0	0	0	0	0
740	760	50	38	14	0	0	0	0	0	0	0	0
760	780	52	40	15	0	0	0	0	0	0	0	0
780	800	54	42	16	0	0	0	0	0	0	0	0
800	820	56	44	17	0	0	0	0	0	0	0	0
820	840	58	46	18	0	0	0	0	0	0	0	0
840	860	60	48	19	0	0	0	0	0	0	0	0
860	880	62	50	20	0	0	0	0	0	0	0	0
880	900	64	52	21	0	0	0	0	0	0	0	0
900	920	66	54	22	0	0	0	0	0	0	0	0
920	940	68	56	23	0	0	0	0	0	0	0	0
940	960	70	58	24	0	0	0	0	0	0	0	0
960	980	72	60	25	0	0	0	0	0	0	0	0
980	1,000	74	62	26	0	0	0	0	0	0	0	0
1,000	1,020	76	64	27	0	0	0	0	0	0	0	0
1,020	1,040	78	66	28	0	0	0	0	0	0	0	0
1,040	1,060	80	68	29	0	0	0	0	0	0	0	0
1,060	1,080	82	70	30	0	0	0	0	0	0	0	0
1,080	1,100	84	72	31	0	0	0	0	0	0	0	0
1,100	1,120	86	74	32	0	0	0	0	0	0	0	0
1,120	1,140	88	76	33	0	0	0	0	0	0	0	0
1,140	1,160	90	78	34	0	0	0	0	0	0	0	0
1,160	1,180	92	80	35	0	0	0	0	0	0	0	0
1,180	1,200	94	82	36	0	0	0	0	0	0	0	0
1,200	1,220	96	84	37	0	0	0	0	0	0	0	0
1,220	1,240	98	86	38	0	0	0	0	0	0	0	0
1,240	1,260	100	88	39	0	0	0	0	0	0	0	0
1,260	1,280	102	90	40	0	0	0	0	0	0	0	0
1,280	1,300	104	92	41	0	0	0	0	0	0	0	0
1,300	1,320	106	94	42	0	0	0	0	0	0	0	0
1,320	1,340	108	96	43	0	0	0	0	0	0	0	0
1,340	1,360	110	98	44	0	0	0	0	0	0	0	0
1,360	1,380	112	100	45	0	0	0	0	0	0	0	0

*Wage Bracket 7*

**MARRIED Persons—BIWEEKLY Payroll Period**  
(For Wages Paid In 2003)

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—												
		\$148	\$131	\$113	\$95	\$78	\$60	\$44	\$32	\$20	\$9	\$0
\$1,380	\$1,400	151	134	116	98	81	63	46	34	22	11	0
1,400	1,420	154	137	119	101	84	66	49	36	24	13	1
1,420	1,440	157	140	122	104	87	69	52	38	26	15	3
1,440	1,460	160	143	125	107	90	72	55	40	28	17	5
1,460	1,480	163	146	128	110	93	75	58	42	30	19	7
1,480	1,500	166	149	131	113	96	78	61	44	32	21	9
1,500	1,520	169	152	134	116	99	81	64	46	34	23	11
1,520	1,540	172	155	137	119	102	84	67	49	36	25	13
1,540	1,560	175	158	140	122	105	87	70	52	38	27	15
1,560	1,580	178	161	143	125	108	90	73	55	40	29	17
1,580	1,600	181	164	146	128	111	93	76	58	42	31	19
1,600	1,620	184	167	149	131	114	96	79	61	44	33	21
1,620	1,640	187	170	152	134	117	99	82	64	46	35	23
1,640	1,660	190	173	155	137	120	102	85	67	49	37	25
1,660	1,680	193	176	158	140	123	105	88	70	52	39	27
1,680	1,700	196	179	161	143	126	108	91	73	55	41	29
1,700	1,720	199	182	164	146	129	111	94	76	58	43	31
1,720	1,740	202	185	167	149	132	114	97	79	61	45	33
1,740	1,760	205	188	170	152	135	117	100	82	64	47	35
1,760	1,780	208	191	173	155	138	120	103	85	67	50	37
1,780	1,800	211	194	176	158	141	123	106	88	70	53	39
1,800	1,820	214	197	179	161	144	126	109	91	73	56	41
1,820	1,840	217	200	182	164	147	129	112	94	76	59	43
1,840	1,860	220	203	185	167	150	132	115	97	79	62	45
1,860	1,880	223	206	188	170	153	135	118	100	82	65	47
1,880	1,900	226	209	191	173	156	138	121	103	85	68	50
1,900	1,920	229	212	194	176	159	141	124	106	88	71	53
1,920	1,940	232	215	197	179	162	144	127	109	91	74	56
1,940	1,960	235	218	200	182	165	147	130	112	94	77	59
1,960	1,980	238	221	203	185	168	150	133	115	97	80	62
1,980	2,000	241	224	206	188	171	153	136	118	100	83	65
2,000	2,020	244	227	209	191	174	156	139	121	103	86	68
2,020	2,040	247	230	212	194	177	159	142	124	106	89	71
2,040	2,060	250	233	215	197	180	162	145	127	109	92	74
2,060	2,080	253	236	218	200	183	165	148	130	112	95	77
2,080	2,100	256	239	221	203	186	168	151	133	115	98	80
2,100	2,120	259	242	224	206	189	171	154	136	118	101	83
2,120	2,140	262	245	227	209	192	174	157	139	121	104	86
2,140	2,160	265	248	230	212	195	177	160	142	124	107	89
2,160	2,180	268	251	233	215	198	180	163	145	127	110	92
2,180	2,200	271	254	236	218	201	183	166	148	130	113	95
2,200	2,220	274	257	239	221	204	186	169	151	133	116	98
2,220	2,240	277	260	242	224	207	189	172	154	136	119	101
2,240	2,260	280	263	245	227	210	192	175	157	139	122	104
2,260	2,280	283	266	248	230	213	195	178	160	142	125	107
2,280	2,300	286	269	251	233	216	198	181	163	145	128	110
2,300	2,320	289	272	254	236	219	201	184	166	148	131	113
2,320	2,340	292	275	257	239	222	204	187	169	151	134	116
2,340	2,360	295	278	260	242	225	207	190	172	154	137	119
2,360	2,380	298	281	263	245	228	210	193	175	157	140	122
2,380	2,400	301	284	266	248	231	213	196	178	160	143	125
2,400	2,420	304	287	269	251	234	216	199	181	163	146	128
2,420	2,440	307	290	272	254	237	219	202	184	166	149	131
2,440	2,460	310	293	275	257	240	222	205	187	169	152	134
2,460	2,480	313	296	278	260	243	225	208	190	172	155	137
2,480	2,500	316	299	281	263	246	228	211	193	175	158	140
2,500	2,520	319	302	284	266	249	231	214	196	178	161	143
2,520	2,540	322	305	287	269	252	234	217	199	181	164	146
2,540	2,560	325	308	290	272	255	237	220	202	184	167	149
2,560	2,580	328	311	293	275	258	240	223	205	187	170	152
2,580	2,600	331	314	296	278	261	243	226	208	190	173	155
2,600	2,620	334	317	299	281	264	246	229	211	193	176	158
2,620	2,640	337	320	302	284	267	249	232	214	196	179	161
2,640	2,660	340	323	305	287	270	252	235	217	199	182	164
2,660	2,680	343	326	308	290	273	255	238	220	202	185	167

\$2,680 and over

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

**Wage Bracket 8**

**SINGLE Persons—SEMIMONTHLY Payroll Period**  
 (For Wages Paid In 2003)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	120	1	0	0	0	0	0	0	0	0	0	0
120	125	1	0	0	0	0	0	0	0	0	0	0
125	130	2	0	0	0	0	0	0	0	0	0	0
130	135	2	0	0	0	0	0	0	0	0	0	0
135	140	3	0	0	0	0	0	0	0	0	0	0
140	145	3	0	0	0	0	0	0	0	0	0	0
145	150	4	0	0	0	0	0	0	0	0	0	0
150	155	4	0	0	0	0	0	0	0	0	0	0
155	160	5	0	0	0	0	0	0	0	0	0	0
160	165	5	0	0	0	0	0	0	0	0	0	0
165	170	6	0	0	0	0	0	0	0	0	0	0
170	175	6	0	0	0	0	0	0	0	0	0	0
175	180	7	0	0	0	0	0	0	0	0	0	0
180	185	7	0	0	0	0	0	0	0	0	0	0
185	190	8	0	0	0	0	0	0	0	0	0	0
190	195	8	0	0	0	0	0	0	0	0	0	0
195	200	9	0	0	0	0	0	0	0	0	0	0
200	205	9	0	0	0	0	0	0	0	0	0	0
205	210	10	0	0	0	0	0	0	0	0	0	0
210	215	10	0	0	0	0	0	0	0	0	0	0
215	220	11	0	0	0	0	0	0	0	0	0	0
220	225	11	0	0	0	0	0	0	0	0	0	0
225	230	12	0	0	0	0	0	0	0	0	0	0
230	235	12	0	0	0	0	0	0	0	0	0	0
235	240	13	0	0	0	0	0	0	0	0	0	0
240	245	13	1	0	0	0	0	0	0	0	0	0
245	250	14	1	0	0	0	0	0	0	0	0	0
250	255	14	2	0	0	0	0	0	0	0	0	0
255	260	15	3	0	0	0	0	0	0	0	0	0
260	265	15	3	0	0	0	0	0	0	0	0	0
265	270	16	4	0	0	0	0	0	0	0	0	0
270	275	17	5	0	0	0	0	0	0	0	0	0
275	280	18	6	0	0	0	0	0	0	0	0	0
280	285	18	6	0	0	0	0	0	0	0	0	0
285	290	19	7	0	0	0	0	0	0	0	0	0
290	295	20	8	0	0	0	0	0	0	0	0	0
295	300	21	9	0	0	0	0	0	0	0	0	0
300	305	22	10	0	0	0	0	0	0	0	0	0
305	310	23	11	0	0	0	0	0	0	0	0	0
310	315	24	12	0	0	0	0	0	0	0	0	0
315	320	25	13	0	0	0	0	0	0	0	0	0
320	325	26	13	0	0	0	0	0	0	0	0	0
325	330	27	14	1	0	0	0	0	0	0	0	0
330	335	29	15	2	0	0	0	0	0	0	0	0
335	340	30	16	3	0	0	0	0	0	0	0	0
340	345	32	17	4	0	0	0	0	0	0	0	0
345	350	33	18	5	0	0	0	0	0	0	0	0
350	355	35	19	6	0	0	0	0	0	0	0	0
355	360	36	20	7	0	0	0	0	0	0	0	0
360	365	38	21	8	0	0	0	0	0	0	0	0
365	370	39	22	9	0	0	0	0	0	0	0	0
370	375	41	23	10	0	0	0	0	0	0	0	0
375	380	42	24	11	0	0	0	0	0	0	0	0
380	385	44	25	12	0	0	0	0	0	0	0	0
385	390	45	26	13	0	0	0	0	0	0	0	0
390	395	48	29	15	2	0	0	0	0	0	0	0
395	400	51	32	17	4	0	0	0	0	0	0	0
400	405	54	35	19	6	0	0	0	0	0	0	0
405	410	57	38	21	8	0	0	0	0	0	0	0
410	415	60	41	23	10	0	0	0	0	0	0	0
415	420	63	44	25	12	0	0	0	0	0	0	0
420	425	66	47	28	14	1	0	0	0	0	0	0
425	430	69	50	31	16	3	0	0	0	0	0	0
430	435	72	53	34	18	5	0	0	0	0	0	0
435	440	75	56	37	20	7	0	0	0	0	0	0
440	445	78	59	40	22	9	0	0	0	0	0	0
445	450	81	62	43	24	11	0	0	0	0	0	0
450	455	84	65	46	26	13	0	0	0	0	0	0
455	460	87	68	49	29	15	2	0	0	0	0	0
460	465	90	71	52	32	17	4	0	0	0	0	0
465	470	93	74	55	35	19	6	0	0	0	0	0
470	475	96	77	58	38	21	8	0	0	0	0	0

*Wage Bracket 9*

**SINGLE Persons—SEMIMONTHLY Payroll Period**  
(For Wages Paid In 2003)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$840	\$860	\$89	\$90	\$91	\$41	\$23	\$10	\$0	\$0	\$0	\$0	\$0
860	880	102	83	84	44	25	12	0	0	0	0	0
880	900	105	85	87	47	28	14	2	0	0	0	0
900	920	108	89	70	50	31	16	4	0	0	0	0
920	940	111	92	73	53	34	18	6	0	0	0	0
940	960	114	95	76	55	37	20	8	0	0	0	0
960	980	117	98	79	59	40	22	10	0	0	0	0
980	1,000	120	101	82	62	43	24	12	0	0	0	0
1,000	1,020	123	104	85	65	46	27	14	1	0	0	0
1,020	1,040	126	107	88	68	49	30	16	3	0	0	0
1,040	1,060	129	110	91	71	52	33	18	5	0	0	0
1,060	1,080	132	113	94	74	55	36	20	7	0	0	0
1,080	1,100	135	116	97	77	58	39	22	9	0	0	0
1,100	1,120	138	119	100	80	61	42	24	11	0	0	0
1,120	1,140	141	122	103	83	64	45	26	13	0	0	0
1,140	1,160	144	125	106	86	67	48	29	15	2	0	0
1,160	1,180	147	128	109	89	70	51	32	17	4	0	0
1,180	1,200	150	131	112	92	73	54	35	19	6	0	0
1,200	1,220	153	134	115	95	76	57	38	21	8	0	0
1,220	1,240	156	137	118	98	79	60	41	23	10	0	0
1,240	1,260	159	140	121	101	82	63	44	25	12	0	0
1,260	1,280	164	143	124	104	85	66	47	28	14	2	0
1,280	1,300	169	146	127	107	88	69	50	31	16	4	0
1,300	1,320	174	149	130	110	91	72	53	34	18	6	0
1,320	1,340	180	152	133	113	94	75	56	37	20	8	0
1,340	1,360	185	155	136	116	97	78	59	40	22	10	0
1,360	1,380	191	158	139	119	100	81	62	43	24	12	0
1,380	1,400	196	162	142	122	103	84	65	46	27	14	1
1,400	1,420	201	167	145	125	106	87	68	49	30	16	3
1,420	1,440	207	172	148	128	109	90	71	52	33	18	5
1,440	1,460	212	176	151	131	112	93	74	55	36	20	7
1,460	1,480	218	183	154	134	115	96	77	58	39	22	9
1,480	1,500	223	189	157	137	118	99	80	61	42	24	11
1,500	1,520	228	194	160	140	121	102	83	64	45	26	13
1,520	1,540	234	199	163	143	124	105	86	67	48	29	15
1,540	1,560	239	205	171	146	127	108	89	70	51	32	17
1,560	1,580	245	210	176	149	130	111	92	73	54	35	19
1,580	1,600	250	215	181	152	133	114	95	76	57	38	21
1,600	1,620	255	221	187	155	136	117	98	79	60	41	23
1,620	1,640	261	226	192	158	139	120	101	82	63	44	25
1,640	1,660	266	232	198	163	142	123	104	85	66	47	28
1,660	1,680	272	237	203	169	145	126	107	88	69	50	31
1,680	1,700	277	243	208	174	148	129	110	91	72	53	34
1,700	1,720	282	248	214	179	151	132	113	94	75	56	37
1,720	1,740	288	253	219	185	154	135	116	97	78	59	40
1,740	1,760	293	259	225	190	157	138	119	100	81	62	43
1,760	1,780	299	264	230	196	161	141	122	103	84	65	46
1,780	1,800	304	270	235	201	167	144	125	106	87	68	49
1,800	1,820	309	275	241	206	172	147	128	109	90	71	52
1,820	1,840	315	280	246	212	177	150	131	112	93	74	55
1,840	1,860	320	286	252	217	183	153	134	115	96	77	58
1,860	1,880	326	291	257	223	188	156	137	118	99	80	61
1,880	1,900	331	297	262	228	194	159	140	121	102	83	64
1,900	1,920	336	302	268	233	199	165	143	124	105	86	67
1,920	1,940	342	307	273	239	204	170	146	127	108	89	70
1,940	1,960	347	313	279	244	210	176	149	130	111	92	73
1,960	1,980	353	318	284	250	215	181	152	133	114	95	76
1,980	2,000	358	324	289	255	221	186	155	136	117	98	79
2,000	2,020	363	329	295	260	226	192	158	139	120	101	82
2,020	2,040	369	334	300	266	231	197	163	142	123	104	85
2,040	2,060	374	340	306	271	237	203	166	145	126	107	88
2,060	2,080	380	345	311	277	242	208	174	148	129	110	91
2,080	2,100	385	351	316	282	248	213	179	151	132	113	94
2,100	2,120	390	356	322	287	253	219	184	154	135	116	97
2,120	2,140	396	361	327	293	258	224	190	157	138	119	100

\$2,140 and over

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

**Wage Bracket 10**

**MARRIED Persons—SEMIMONTHLY Payroll Period**  
(For Wages Paid In 2003)

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

Wage Bracket 11

**MARRIED Persons—SEMIMONTHLY Payroll Period**  
(For Wages Paid In 2003)

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—										
		\$149	\$130	\$111	\$92	\$73	\$54	\$40	\$27	\$14	\$2	\$0
\$1,420	\$1,440	152	133	114	95	76	57	42	29	16	4	0
1,440	1,460	155	136	117	98	79	60	44	31	18	6	0
1,460	1,480	158	139	120	101	82	63	46	33	20	8	0
1,480	1,500	161	142	123	104	85	66	48	35	22	10	0
1,500	1,520	164	145	126	107	88	69	50	37	24	12	0
1,520	1,540	167	148	129	110	91	72	53	39	26	14	1
1,540	1,560	170	151	132	113	94	75	56	41	28	16	3
1,560	1,580	173	154	135	116	97	78	59	43	30	18	5
1,580	1,600	176	157	138	119	100	81	62	45	32	20	7
1,600	1,620	179	160	141	122	103	84	65	47	34	22	9
1,620	1,640	182	163	144	125	106	87	68	49	36	24	11
1,640	1,660	185	166	147	128	109	90	71	52	38	26	13
1,660	1,680	188	169	150	131	112	93	74	55	40	28	15
1,680	1,700	191	172	153	134	115	96	77	58	42	30	17
1,700	1,720	194	175	156	137	118	99	80	61	44	32	19
1,720	1,740	197	178	159	140	121	102	83	64	46	34	21
1,740	1,760	200	181	162	143	124	105	86	67	48	36	23
1,760	1,780	203	184	165	146	127	108	89	70	51	38	25
1,780	1,800	206	187	168	149	130	111	92	73	54	40	27
1,800	1,820	209	190	171	152	133	114	95	76	57	42	29
1,820	1,840	212	193	174	155	136	117	98	79	60	44	31
1,840	1,860	215	196	177	158	139	120	101	82	63	46	33
1,860	1,880	218	199	180	161	142	123	104	85	66	48	35
1,880	1,900	221	202	183	164	145	126	107	88	69	50	37
1,900	1,920	224	205	186	167	148	129	110	91	72	53	39
1,920	1,940	227	208	189	170	151	132	113	94	75	56	41
1,940	1,960	230	211	192	173	154	135	116	97	78	59	43
1,960	1,980	233	214	195	176	157	138	119	100	81	62	45
1,980	2,000	236	217	198	179	160	141	122	103	84	65	47
2,000	2,020	239	220	201	182	163	144	125	106	87	68	49
2,020	2,040	242	223	204	185	166	147	128	109	90	71	52
2,040	2,060	245	226	207	188	169	150	131	112	93	74	55
2,060	2,080	248	229	210	191	172	163	134	115	96	77	58
2,080	2,100	251	232	213	194	175	166	137	118	99	80	61
2,100	2,120	254	235	216	197	178	169	140	121	102	83	64
2,120	2,140	257	238	219	200	181	172	143	124	105	86	67
2,140	2,160	260	241	222	203	184	175	146	127	108	89	70
2,160	2,180	264	244	225	206	187	178	149	130	111	92	73
2,180	2,200	270	247	228	209	190	181	152	133	114	95	76
2,200	2,220	275	250	231	212	193	184	155	136	117	98	79
2,220	2,240	280	253	234	215	196	187	158	139	120	101	82
2,240	2,260	286	259	237	218	199	190	161	142	123	104	85
2,260	2,280	291	265	240	221	202	193	164	145	126	107	88
2,280	2,300	297	262	243	224	205	196	167	148	129	110	91
2,300	2,320	302	268	246	227	208	199	170	151	132	113	94
2,320	2,340	307	273	249	230	211	202	173	154	135	116	97
2,340	2,360	313	279	252	233	214	205	176	157	138	119	100
2,360	2,380	318	284	255	236	217	208	179	160	141	122	103
2,380	2,400	324	289	258	239	220	211	182	163	144	125	106
2,400	2,420	329	295	261	242	223	214	185	166	147	128	109
2,420	2,440	334	300	266	245	226	217	188	169	150	131	112
2,440	2,460	340	306	271	248	229	220	191	172	153	134	115
2,460	2,480	345	311	277	251	232	223	194	175	156	137	118
2,480	2,500	351	316	282	254	235	226	197	178	159	140	121
2,500	2,520	356	322	287	257	238	229	200	181	162	143	124
2,520	2,540	361	327	293	260	241	232	203	184	165	146	127
2,540	2,560	367	333	298	264	244	235	206	187	168	149	130
2,560	2,580	372	338	304	269	247	238	209	190	171	152	133
2,580	2,600	378	343	309	275	250	241	212	193	174	155	136
2,600	2,620	383	349	314	280	253	244	215	196	177	158	139
2,620	2,640	388	354	320	285	256	247	218	199	180	161	142
2,640	2,660	394	360	325	291	259	250	221	202	183	164	145
2,660	2,680	399	365	331	296	262	253	224	205	186	167	148
2,680	2,700	405	370	336	302	267	256	227	208	189	170	151

\$2,720 and over

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

**Wage Bracket 12**

**SINGLE Persons—MONTHLY Payroll Period**  
(For Wages Paid In 2003)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$230	1	0	0	0	0	0	0	0	0	0	0
230	240	0	0	0	0	0	0	0	0	0	0	0
240	250	0	0	0	0	0	0	0	0	0	0	0
250	260	3	0	0	0	0	0	0	0	0	0	0
260	270	4	0	0	0	0	0	0	0	0	0	0
270	280	5	0	0	0	0	0	0	0	0	0	0
280	290	6	0	0	0	0	0	0	0	0	0	0
290	300	7	0	0	0	0	0	0	0	0	0	0
300	320	9	0	0	0	0	0	0	0	0	0	0
320	340	11	0	0	0	0	0	0	0	0	0	0
340	360	13	0	0	0	0	0	0	0	0	0	0
360	380	15	0	0	0	0	0	0	0	0	0	0
380	400	17	0	0	0	0	0	0	0	0	0	0
400	420	19	0	0	0	0	0	0	0	0	0	0
420	440	21	0	0	0	0	0	0	0	0	0	0
440	460	23	0	0	0	0	0	0	0	0	0	0
460	480	25	0	0	0	0	0	0	0	0	0	0
480	500	27	2	0	0	0	0	0	0	0	0	0
500	520	29	4	0	0	0	0	0	0	0	0	0
520	540	31	6	0	0	0	0	0	0	0	0	0
540	560	33	8	0	0	0	0	0	0	0	0	0
560	580	35	10	0	0	0	0	0	0	0	0	0
580	600	37	12	0	0	0	0	0	0	0	0	0
600	640	40	15	0	0	0	0	0	0	0	0	0
640	680	44	19	0	0	0	0	0	0	0	0	0
680	720	48	23	0	0	0	0	0	0	0	0	0
720	760	53	27	1	0	0	0	0	0	0	0	0
760	800	59	31	5	0	0	0	0	0	0	0	0
800	840	65	35	9	0	0	0	0	0	0	0	0
840	880	71	39	13	0	0	0	0	0	0	0	0
880	920	77	43	17	0	0	0	0	0	0	0	0
920	960	83	47	21	0	0	0	0	0	0	0	0
960	1,000	89	51	25	0	0	0	0	0	0	0	0
1,000	1,040	95	57	29	4	0	0	0	0	0	0	0
1,040	1,080	101	63	33	8	0	0	0	0	0	0	0
1,080	1,120	107	69	37	12	0	0	0	0	0	0	0
1,120	1,160	113	75	41	16	0	0	0	0	0	0	0
1,160	1,200	119	81	45	20	0	0	0	0	0	0	0
1,200	1,240	125	87	49	24	0	0	0	0	0	0	0
1,240	1,280	131	93	53	28	2	0	0	0	0	0	0
1,280	1,320	137	99	57	32	6	0	0	0	0	0	0
1,320	1,360	143	105	61	36	10	0	0	0	0	0	0
1,360	1,400	149	111	65	40	14	0	0	0	0	0	0
1,400	1,440	155	117	69	44	18	0	0	0	0	0	0
1,440	1,480	161	123	73	48	22	0	0	0	0	0	0
1,480	1,520	167	129	77	52	26	1	0	0	0	0	0
1,520	1,560	173	135	81	56	30	5	0	0	0	0	0
1,560	1,600	179	141	85	60	34	9	0	0	0	0	0
1,600	1,640	185	147	89	64	38	13	0	0	0	0	0
1,640	1,680	191	153	93	68	42	17	0	0	0	0	0
1,680	1,720	197	159	97	72	46	21	0	0	0	0	0
1,720	1,760	203	165	101	76	50	25	0	0	0	0	0
1,760	1,800	209	171	105	80	54	29	3	0	0	0	0
1,800	1,840	215	177	109	84	58	33	7	0	0	0	0
1,840	1,880	221	183	113	88	62	37	11	0	0	0	0
1,880	1,920	227	189	117	92	66	41	15	0	0	0	0
1,920	1,960	233	195	121	96	70	45	19	0	0	0	0
1,960	2,000	239	201	125	100	74	49	23	0	0	0	0
2,000	2,040	245	207	129	104	78	53	27	2	0	0	0
2,040	2,080	251	213	133	108	82	57	31	6	0	0	0
2,080	2,120	257	219	137	112	86	61	35	10	0	0	0
2,120	2,160	263	225	141	116	90	65	39	14	0	0	0
2,160	2,200	269	231	145	120	94	69	43	18	0	0	0
2,200	2,240	275	237	149	124	98	73	47	22	0	0	0
2,240	2,280	281	243	153	128	102	77	51	26	1	0	0
2,280	2,320	287	249	157	132	106	81	55	30	5	0	0
2,320	2,360	293	255	161	136	110	85	59	34	9	0	0
2,360	2,400	299	261	165	140	114	89	63	38	13	0	0
2,400	2,440	305	267	169	144	118	93	67	42	17	0	0
2,440	2,480	311	273	173	148	122	97	71	46	21	0	0

*Wage Bracket 13*

**SINGLE Persons—MONTHLY Payroll Period**  
(For Wages Paid In 2003)

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—										
		\$317	\$279	\$241	\$203	\$165	\$127	\$89	\$50	\$25	\$0	\$0
\$2,490	\$2,520	327	285	247	209	171	133	95	56	29	3	0
2,520	2,560	336	291	253	215	177	139	101	62	33	7	0
2,560	2,600	349	297	259	221	183	145	107	68	37	11	0
2,600	2,640	359	303	265	227	189	151	113	74	41	15	0
2,640	2,680	370	309	271	233	195	157	119	80	45	19	0
2,680	2,720	381	315	277	239	201	163	125	86	49	23	0
2,720	2,760	392	323	283	245	207	169	131	92	54	27	2
2,760	2,800	403	334	289	251	213	175	137	98	60	31	6
2,800	2,840	413	345	295	257	219	181	143	104	66	35	10
2,840	2,880	424	356	301	263	225	187	149	110	72	39	14
2,880	2,920	435	366	307	269	231	193	155	116	78	43	18
2,920	2,960	446	377	313	275	237	199	161	122	84	47	22
2,960	3,000	457	388	319	281	243	205	167	128	90	52	26
3,000	3,040	467	399	320	287	249	211	173	134	96	58	30
3,040	3,080	478	410	341	293	255	217	179	140	102	64	34
3,080	3,120	489	420	352	299	261	223	185	146	108	70	38
3,120	3,160	500	431	363	305	267	229	191	152	114	76	42
3,160	3,200	511	442	373	311	273	235	197	158	120	82	46
3,200	3,240	521	453	384	317	279	241	203	164	126	88	50
3,240	3,280	532	464	395	320	285	247	209	170	132	94	56
3,280	3,320	543	474	406	337	291	253	215	176	138	100	62
3,320	3,360	554	485	417	348	297	259	221	182	144	106	68
3,360	3,400	565	496	427	359	303	265	227	188	150	112	74
3,400	3,440	575	507	438	370	309	271	233	194	156	118	80
3,440	3,480	586	518	449	380	315	277	239	200	162	124	86
3,480	3,520	597	528	460	391	323	283	245	206	168	130	92
3,520	3,560	608	539	471	402	333	289	251	212	174	136	98
3,560	3,600	619	550	481	413	344	295	257	218	180	142	104
3,600	3,640	629	561	492	424	355	301	263	224	186	148	110
3,640	3,680	640	572	503	434	366	307	269	230	192	154	116
3,680	3,720	651	582	514	445	377	313	275	236	198	160	122
3,720	3,760	662	593	525	456	387	319	281	242	204	166	128
3,760	3,800	673	604	535	467	398	330	287	248	210	172	134
3,800	3,840	683	615	546	478	409	340	293	254	216	178	140
3,840	3,880	694	626	557	489	420	351	299	260	222	184	146
3,880	3,920	705	636	568	499	431	362	305	266	228	190	152
3,920	3,960	716	647	579	510	441	373	311	272	234	196	158
3,960	4,000	727	658	589	521	452	384	317	278	240	202	164
4,000	4,040	737	669	600	532	463	394	326	284	246	208	170
4,040	4,080	748	680	611	542	474	405	337	290	252	214	176
4,080	4,120	759	690	622	553	485	416	347	296	258	220	182
4,120	4,160	770	701	633	564	495	427	358	302	264	226	188
4,160	4,200	781	712	643	575	506	438	369	308	270	232	194
4,200	4,240	791	723	654	585	517	448	380	314	276	238	200
4,240	4,280	802	734	665	596	528	459	391	322	282	244	206
4,280	4,320	813	744	676	607	539	470	401	333	288	250	212
4,320	4,360	824	755	687	618	549	481	412	344	294	256	218
4,360	4,400	835	766	697	629	560	492	423	354	300	262	224
4,400	4,440	845	777	708	640	571	502	434	365	306	268	230
4,440	4,480	856	788	719	650	582	513	445	376	312	274	236
4,480	4,520	867	798	730	661	593	524	456	387	318	280	242
4,520	4,560	878	809	741	672	603	535	466	398	329	286	248
4,560	4,600	889	820	751	683	614	546	477	408	340	292	254
4,600	4,640	899	831	762	694	625	556	488	419	350	298	260
4,640	4,680	910	842	773	704	636	567	499	431	361	304	266
4,680	4,720	921	852	784	715	647	578	509	441	372	310	272
4,720	4,760	932	863	795	726	657	589	520	452	383	316	278
4,760	4,800	943	874	805	737	668	600	531	462	394	322	284
4,800	4,840	953	885	816	748	679	610	542	473	404	330	290
4,840	4,880	964	896	827	759	690	621	553	484	415	347	296
4,880	4,920	975	906	838	769	701	632	563	495	426	357	302
4,920	4,960	986	917	849	780	711	643	574	506	437	368	308
4,960	5,000	997	928	859	791	722	654	585	516	448	379	314
5,000	5,040	1,007	939	870	802	733	664	596	527	458	390	321
5,040	5,080											

\$5,080 and over

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

**Wage Bracket 14**

**MARRIED Persons—MONTHLY Payroll Period**  
(For Wages Paid In 2003)

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	\$040	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	40	1	0	0	0	0	0	0	0	0	0	0
40	80	3	0	0	0	0	0	0	0	0	0	0
80	120	5	0	0	0	0	0	0	0	0	0	0
120	160	8	0	0	0	0	0	0	0	0	0	0
160	200	12	0	0	0	0	0	0	0	0	0	0
200	240	16	0	0	0	0	0	0	0	0	0	0
240	280	20	0	0	0	0	0	0	0	0	0	0
280	320	24	0	0	0	0	0	0	0	0	0	0
320	360	28	3	0	0	0	0	0	0	0	0	0
360	400	32	7	0	0	0	0	0	0	0	0	0
400	440	36	11	0	0	0	0	0	0	0	0	0
440	480	40	15	0	0	0	0	0	0	0	0	0
480	520	44	19	0	0	0	0	0	0	0	0	0
520	560	48	23	0	0	0	0	0	0	0	0	0
560	600	52	27	1	0	0	0	0	0	0	0	0
600	640	56	31	5	0	0	0	0	0	0	0	0
640	680	60	35	9	0	0	0	0	0	0	0	0
680	720	64	39	13	0	0	0	0	0	0	0	0
720	760	68	43	17	0	0	0	0	0	0	0	0
760	800	72	47	21	0	0	0	0	0	0	0	0
800	840	76	51	25	0	0	0	0	0	0	0	0
840	880	80	55	29	4	0	0	0	0	0	0	0
880	920	84	59	33	8	0	0	0	0	0	0	0
920	960	88	63	37	12	0	0	0	0	0	0	0
960	1,000	92	67	41	16	0	0	0	0	0	0	0
1,000	1,040	96	71	45	20	0	0	0	0	0	0	0
1,040	1,080	100	75	49	24	0	0	0	0	0	0	0
1,080	1,120	104	79	53	28	3	0	0	0	0	0	0
1,120	1,160	108	83	57	32	7	0	0	0	0	0	0
1,160	1,200	112	87	61	36	11	0	0	0	0	0	0
1,200	1,240	116	91	65	40	15	0	0	0	0	0	0
1,240	1,280	120	95	69	44	19	0	0	0	0	0	0
1,280	1,320	124	99	73	48	23	0	0	0	0	0	0
1,320	1,360	128	104	77	52	27	1	0	0	0	0	0
1,360	1,400	132	108	81	56	31	5	0	0	0	0	0
1,400	1,440	136	112	85	60	35	9	0	0	0	0	0
1,440	1,480	140	116	89	64	39	13	0	0	0	0	0
1,480	1,520	144	120	93	68	43	17	0	0	0	0	0
1,520	1,560	148	124	97	72	47	21	0	0	0	0	0
1,560	1,600	152	128	101	76	51	25	0	0	0	0	0
1,600	1,640	156	132	105	80	55	29	4	0	0	0	0
1,640	1,680	160	136	109	84	59	33	8	0	0	0	0
1,680	1,720	164	140	113	88	63	37	12	0	0	0	0
1,720	1,760	168	144	117	92	67	41	16	0	0	0	0
1,760	1,800	172	148	121	96	71	45	20	0	0	0	0
1,800	1,840	176	152	125	100	75	49	24	0	0	0	0
1,840	1,880	180	156	129	104	79	53	28	2	0	0	0
1,880	1,920	184	160	133	108	83	57	32	6	0	0	0
1,920	1,960	188	164	137	112	87	61	36	10	0	0	0
1,960	2,000	192	168	141	116	91	65	40	14	0	0	0
2,000	2,040	196	172	145	120	95	69	44	18	0	0	0
2,040	2,080	200	176	149	124	99	73	48	22	0	0	0
2,080	2,120	204	180	153	128	103	77	52	26	1	0	0
2,120	2,160	208	184	157	132	107	81	56	30	5	0	0
2,160	2,200	212	188	161	136	111	85	60	34	9	0	0
2,200	2,240	216	192	165	140	115	89	64	38	13	0	0
2,240	2,280	220	196	169	144	119	93	68	42	17	0	0
2,280	2,320	224	200	173	148	123	97	72	46	21	0	0
2,320	2,360	228	204	177	152	127	101	76	50	25	0	0
2,360	2,400	232	208	181	156	131	105	80	54	29	4	0
2,400	2,440	236	212	185	160	135	109	84	58	33	8	0
2,440	2,480	240	216	189	164	139	113	88	62	37	12	0
2,480	2,520	244	220	193	168	143	117	92	66	41	16	0
2,520	2,560	248	224	197	172	147	121	96	70	45	20	0
2,560	2,600	252	228	201	176	151	125	100	74	49	24	0
2,600	2,640	256	232	205	180	155	129	104	78	53	28	2
2,640	2,680	260	236	209	184	159	133	108	82	57	32	6
2,680	2,720	264	240	213	188	163	137	112	86	61	36	10
2,720	2,760	268	244	217	192	167	141	116	90	65	40	14
2,760	2,800	272	248	221	196	171	145	120	94	69	44	18
2,800	2,840	276	252	225	200	175	149	124	98	73	48	22
2,840	2,880	280	256	229	204	179	153	128	102	77	52	26
2,880	2,920	284	260	233	208	183	157	132	106	81	76	30
2,920	2,960	288	264	237	212	187	161	136	110	85	80	34
2,960	3,000	292	268	241	216	191	165	140	114	89	84	38
3,000	3,040	296	272	245	220	195	169	144	118	93	88	42
3,040	3,080	300	276	249	224	199	173	148	122	97	92	46
3,080	3,120	304	280	253	228	203	177	152	126	101	96	50
3,120	3,160	308	284	257	232	207	181	156	130	105	100	54
3,160	3,200	312	288	261	236	211	185	160	134	109	104	58
3,200	3,240	316	292	265	240	215	189	164	138	113	108	62

*Wage Bracket 15*

**MARRIED Persons—MONTHLY Payroll Period**  
(For Wages Paid In 2003)

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—										
		\$368	\$320	\$282	\$244	\$206	\$168	\$130	\$94	\$69	\$44	\$18
\$3,240	\$3,280	368	320	282	244	206	168	130	94	69	44	18
3,280	3,320	364	326	288	250	212	174	135	98	73	48	22
3,320	3,360	370	332	294	256	218	180	142	104	77	52	26
3,360	3,400	376	338	300	262	224	186	148	110	81	56	30
3,400	3,440	382	344	306	268	230	192	154	116	85	60	34
3,440	3,480	388	350	312	274	236	198	160	122	89	64	38
3,480	3,520	394	356	318	280	242	204	166	128	93	68	42
3,520	3,560	400	362	324	286	248	210	172	134	97	72	46
3,560	3,600	406	368	330	292	254	216	178	140	101	76	50
3,600	3,640	412	374	336	298	260	222	184	146	107	80	54
3,640	3,680	418	380	342	304	266	228	190	152	113	84	58
3,680	3,720	424	386	348	310	272	234	196	158	119	88	62
3,720	3,760	430	392	354	316	278	240	202	164	125	92	66
3,760	3,800	436	398	360	322	284	246	208	170	131	96	70
3,800	3,840	442	404	366	328	290	252	214	176	137	100	74
3,840	3,880	448	410	372	334	296	258	220	182	143	105	78
3,880	3,920	454	416	378	340	302	264	226	188	149	111	82
3,920	3,960	460	422	384	346	308	270	232	194	155	117	86
3,960	4,000	466	428	390	352	314	276	238	200	161	123	90
4,000	4,040	472	434	396	358	320	282	244	206	167	129	94
4,040	4,080	478	440	402	364	326	288	250	212	173	135	98
4,080	4,120	484	446	408	370	332	294	256	218	179	141	103
4,120	4,160	490	452	414	376	338	300	262	224	185	147	109
4,160	4,200	496	458	420	382	344	306	268	230	191	153	115
4,200	4,240	502	464	426	388	350	312	274	236	197	159	121
4,240	4,280	508	470	432	394	356	318	280	242	203	165	127
4,280	4,320	514	476	438	400	362	324	286	248	209	171	133
4,320	4,360	520	482	444	406	368	330	292	254	215	177	139
4,360	4,400	526	488	450	412	374	336	298	260	221	183	145
4,400	4,440	532	494	456	418	380	342	304	266	227	189	151
4,440	4,480	538	500	462	424	386	348	310	272	233	195	157
4,480	4,520	544	506	468	430	392	354	316	278	239	201	163
4,520	4,560	550	512	474	436	398	360	322	284	245	207	169
4,560	4,600	556	518	480	442	404	366	328	290	251	213	175
4,600	4,640	562	524	486	448	410	372	334	296	257	219	181
4,640	4,680	568	530	492	454	416	378	340	302	263	225	187
4,680	4,720	574	536	498	460	422	384	346	308	269	231	193
4,720	4,760	580	542	504	466	428	390	352	314	275	237	199
4,760	4,800	586	548	510	472	434	396	358	320	281	243	205
4,800	4,840	592	554	516	478	440	402	364	326	287	249	211
4,840	4,880	598	560	522	484	446	408	370	332	293	255	217
4,880	4,920	604	566	528	490	452	414	376	338	299	261	223
4,920	4,960	610	572	534	496	458	420	382	344	305	267	229
4,960	5,000	616	578	540	502	464	426	388	350	311	273	235
5,000	5,040	622	584	546	508	470	432	394	356	317	279	241
5,040	5,080	628	590	552	514	476	438	400	362	323	285	247
5,080	5,120	634	596	558	520	482	444	406	368	329	291	253
5,120	5,160	640	602	564	526	488	450	412	374	335	297	259
5,160	5,200	646	608	570	532	494	456	418	380	341	303	265
5,200	5,240	652	614	576	538	500	462	424	386	347	309	271
5,240	5,280	658	620	582	544	506	468	430	392	353	315	277
5,280	5,320	664	626	588	550	512	474	436	398	359	321	283
5,320	5,360	670	632	594	556	518	480	442	404	365	327	289
5,360	5,400	676	638	600	562	524	486	448	410	371	333	295
5,400	5,440	682	644	606	568	530	492	454	416	377	339	301
5,440	5,480	688	650	612	574	536	498	460	422	383	345	307
5,480	5,520	694	656	618	580	542	504	466	428	389	351	313
5,520	5,560	700	662	624	586	548	510	472	434	395	357	319
5,560	5,600	706	668	630	592	554	516	478	440	401	363	325
5,600	5,640	712	674	636	598	560	522	484	446	407	369	331
5,640	5,680	718	680	642	604	566	528	490	452	413	375	337
5,680	5,720	724	686	648	610	572	534	496	458	419	381	343
5,720	5,760	730	692	654	616	578	540	502	464	425	387	349
5,760	5,800	736	698	660	622	584	546	508	470	431	393	355
5,800	5,840	742	704	666	628	590	552	514	476	437	399	361

\$5,840 and over Use Table 4(b) for a MARRIED person on page 34. Also see the instructions on page 32.

**Wage Bracket 16**

**SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period**

(For Wages Paid In 2003)

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

Wage Bracket 17

**SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period**  
(For Wages Paid In 2003)

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—										
		\$44	\$41	\$37	\$34	\$31	\$28	\$25	\$22	\$18	\$15	\$13
\$222	\$225	45	41	38	35	32	29	26	22	19	16	14
225	228	45	42	39	36	33	30	26	23	20	17	14
228	231	46	43	40	37	34	30	27	24	21	18	15
231	234	47	44	41	38	34	31	28	25	22	19	15
234	237	48	45	42	38	35	32	29	26	23	19	16
237	240	49	46	43	39	36	33	30	26	23	20	17
240	243	49	46	43	40	37	34	30	27	24	21	18
243	246	50	47	44	41	38	34	31	28	25	22	19
246	249	51	48	45	42	38	35	32	29	26	23	19
249	252	52	49	46	42	39	36	33	30	27	23	20
252	255	53	50	46	43	40	37	34	31	27	24	21
255	258	54	50	47	44	41	38	35	31	28	25	22
258	261	55	51	48	45	42	38	35	32	29	26	23
261	264	55	52	49	46	42	39	36	33	30	27	23
264	267	56	53	50	46	43	40	37	34	31	27	24
267	270	57	54	50	47	44	41	38	35	31	28	25
270	273	58	55	51	48	45	42	39	35	32	29	25
273	276	59	55	52	49	46	43	39	36	33	30	27
276	279	60	56	53	50	47	43	40	37	34	31	28
279	282	61	57	54	50	47	44	41	38	35	31	28
282	285	62	58	55	51	48	45	42	39	35	32	29
285	288	63	59	56	52	49	46	43	39	36	33	30
288	291	64	60	57	53	50	47	43	40	37	34	31
291	294	64	61	57	54	51	47	44	41	38	35	32
294	297	65	62	58	55	51	48	45	42	39	36	32
297	300	66	63	59	56	52	49	46	43	40	36	33
300	303	67	64	60	57	53	50	47	43	40	37	34
303	306	68	65	61	58	54	51	47	44	41	38	35
306	309	69	65	62	58	55	51	48	45	42	39	36
309	312	70	66	63	59	56	52	49	46	43	40	36
312	315	71	67	64	60	57	53	50	47	44	40	37
315	318	72	68	65	61	58	54	51	48	44	41	38
318	321	73	69	66	62	59	55	52	48	45	42	39
321	324	73	70	66	63	59	56	52	49	46	43	40
324	327	74	71	67	64	60	57	53	50	47	44	40
327	330	75	72	68	65	61	58	54	51	48	44	41
330	333	76	73	69	66	62	59	55	52	48	45	42
333	336	77	74	70	67	63	59	56	52	49	46	43
336	339	78	74	71	67	64	60	57	53	50	47	44
339	341	78	75	71	68	64	61	57	54	50	47	44
341	343	79	75	72	68	65	61	58	54	51	48	45
343	345	80	75	73	69	66	62	59	55	52	48	45
345	347	80	77	73	70	66	63	59	56	52	49	46
347	349	81	77	74	70	67	63	60	56	53	49	46
349	351	81	78	74	71	67	64	60	57	53	50	47
351	353	82	79	75	71	68	64	61	57	54	51	47
353	355	83	79	76	72	69	65	62	58	54	51	48
355	357	83	80	76	73	69	66	62	59	55	52	48
357	359	84	80	77	73	70	66	63	59	56	52	49
359	361	84	81	77	74	70	67	63	60	56	53	50
361	363	85	82	78	74	71	67	64	60	57	53	50
363	365	86	82	79	75	72	68	65	61	57	54	51
365	367	86	83	79	76	72	69	65	62	58	55	51
367	369	87	83	80	76	73	69	66	62	59	55	52
369	371	87	84	80	77	73	69	66	62	59	55	52
371	373	88	85	81	77	74	70	66	63	59	56	52
373	375	89	85	82	78	75	71	68	64	60	57	53
375	377	89	86	82	79	75	72	68	65	61	58	54
377	379	90	86	83	79	76	72	69	65	62	58	55
379	381	90	87	83	80	76	73	69	66	62	59	55
381	383	91	88	84	80	77	73	70	66	63	59	56
383	385	92	88	85	81	78	74	71	67	63	60	56
385	387	92	89	85	82	78	75	71	68	64	61	57
387	389	93	89	86	82	79	75	72	68	65	61	58
389	391											

\$391 and over Use Table 9(a) for a SINGLE person on page 35. Also see the instructions on page 32.

*Wage Bracket18*

**MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period**

(For Wages Paid In 2003)

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

Wage Bracket 19

**MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period**  
(For Wages Paid In 2003)

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

\$401 and over

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

**Wage Bracket 20**

# Tables for Percentage Method of Advance EIC Payments

(For Wages Paid In 2003)

### Table 1. WEEKLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$144 . . . . .	20.40% of wages	\$0	\$144 . . . . .	20.40% of wages	\$0	\$72 . . . . .	20.40% of wages
\$144	\$264 . . . . .	\$29	\$144	\$283 . . . . .	\$29	\$72	\$141 . . . . .	\$15
\$264	. . . . .	\$29 less 9.588% of wages in excess of \$264	\$283	. . . . .	\$29 less 9.588% of wages in excess of \$283	\$141	. . . . .	\$15 less 9.588% of wages in excess of \$141

### Table 2. BIWEEKLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$288 . . . . .	20.40% of wages	\$0	\$288 . . . . .	20.40% of wages	\$0	\$144 . . . . .	20.40% of wages
\$288	\$576 . . . . .	\$59	\$288	\$566 . . . . .	\$59	\$144	\$283 . . . . .	\$29
\$576	. . . . .	\$59 less 9.588% of wages in excess of \$576	\$566	. . . . .	\$59 less 9.588% of wages in excess of \$566	\$283	. . . . .	\$29 less 9.588% of wages in excess of \$283

### Table 3. SEMIMONTHLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$312 . . . . .	20.40% of wages	\$0	\$312 . . . . .	20.40% of wages	\$0	\$156 . . . . .	20.40% of wages
\$312	\$624 . . . . .	\$64	\$312	\$613 . . . . .	\$64	\$156	\$306 . . . . .	\$32
\$624	. . . . .	\$64 less 9.588% of wages in excess of \$624	\$613	. . . . .	\$64 less 9.588% of wages in excess of \$613	\$306	. . . . .	\$32 less 9.588% of wages in excess of \$306

### Table 4. MONTHLY Payroll Period

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$624 . . . . .	20.40% of wages	\$0	\$624 . . . . .	20.40% of wages	\$0	\$312 . . . . .	20.40% of wages
\$624	\$1,144 . . . . .	\$127	\$624	\$1,227 . . . . .	\$127	\$312	\$613 . . . . .	\$64
\$1,144	. . . . .	\$127 less 9.588% of wages in excess of \$1,144	\$1,227	. . . . .	\$127 less 9.588% of wages in excess of \$1,227	\$613	. . . . .	\$64 less 9.588% of wages in excess of \$613

Percentage Method AEIC 1

**Tables for Percentage Method of Advance EIC Payments (Continued)**  
(For Wages Paid In 2003)

**Table 5. QUARTERLY Payroll Period**

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$1,872 . . . . .	20.40% of wages	\$0	\$1,872 . . . . .	20.40% of wages	\$0	\$936 . . . . .	20.40% of wages
\$1,872	\$3,432 . . . . .	\$382	\$1,872	\$3,682 . . . . .	\$382	\$936	\$1,841 . . . . .	\$191
\$3,432	.....	\$382 less 9.588% of wages in excess of \$3,432	\$3,682	.....	\$382 less 9.588% of wages in excess of \$3,682	\$1,841	.....	\$191 less 9.588% of wages in excess of \$1,841

**Table 6. SEMIANNUAL Payroll Period**

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$3,745 . . . . .	20.40% of wages	\$0	\$3,745 . . . . .	20.40% of wages	\$0	\$1,872 . . . . .	20.40% of wages
\$3,745	\$6,805 . . . . .	\$764	\$3,745	\$7,305 . . . . .	\$764	\$1,872	\$3,682 . . . . .	\$382
\$6,805	.....	\$764 less 9.588% of wages in excess of \$6,805	\$7,305	.....	\$764 less 9.588% of wages in excess of \$7,305	\$3,682	.....	\$382 less 9.588% of wages in excess of \$3,682

**Table 7. ANNUAL Payroll Period**

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:	If the amount of wages (before deducting withholding allowances) is:		The amount of payment to be made is:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$7,490 . . . . .	20.40% of wages	\$0	\$7,490 . . . . .	20.40% of wages	\$0	\$3,745 . . . . .	20.40% of wages
\$7,490	\$13,730 . . . . .	\$1,528	\$7,490	\$14,730 . . . . .	\$1,528	\$3,745	\$7,305 . . . . .	\$764
\$13,730	.....	\$1,528 less 9.588% of wages in excess of \$13,730	\$14,730	.....	\$1,528 less 9.588% of wages in excess of \$14,730	\$7,305	.....	\$764 less 9.588% of wages in excess of \$7,305

**Table 8. DAILY or MISCELLANEOUS Payroll Period**

(a) SINGLE or HEAD OF HOUSEHOLD			(b) MARRIED Without Spouse Filing Certificate			(c) MARRIED With Both Spouses Filing Certificate		
If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:	If the wages divided by the number of days in such period (before deducting withholding allowances) are:		The amount of payment to be made is the following amount multiplied by the number of days in such period:
Over—	But not over—		Over—	But not over—		Over—	But not over—	
\$0	\$28 . . . . .	20.40% of wages	\$0	\$28 . . . . .	20.40% of wages	\$0	\$14 . . . . .	20.40% of wages
\$28	\$52 . . . . .	\$5	\$28	\$55 . . . . .	\$5	\$14	\$28 . . . . .	\$3
\$52	.....	\$5 less 9.588% of wages in excess of \$52	\$55	.....	\$5 less 9.588% of wages in excess of \$55	\$28	.....	\$3 less 9.588% of wages in excess of \$28

Percentage Method AEIC 2

**Tables for Wage Bracket Method of Advance EIC Payments (For Wages Paid in 2003)**

**WEEKLY Payroll Period**

**SINGLE or HEAD OF HOUSEHOLD**

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$60	\$65	\$12	\$120	\$125	\$24	\$330	\$340	\$22	\$450	\$460	\$11
5	10	1	65	70	13	125	130	20	340	350	21	460	470	10
10	15	2	70	75	14	130	135	27	350	360	20	470	480	9
15	20	3	75	80	15	135	140	28	360	370	19	480	490	8
20	25	4	80	85	16	140	250	29	370	380	18	490	500	7
25	30	5	85	90	17	250	270	29	380	390	17	500	510	6
30	35	6	90	95	18	270	290	28	390	400	16	510	520	5
35	40	7	95	100	19	280	290	27	400	410	15	520	530	4
40	45	8	100	105	20	290	300	26	410	420	14	530	540	3
45	50	9	105	110	21	300	310	25	420	430	13	540	550	2
50	55	10	110	115	22	310	320	24	430	440	13	550	560	1
55	60	11	115	120	23	320	330	23	440	450	12	560	- - -	0

**MARRIED Without Spouse Filing Certificate**

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$60	\$65	\$12	\$120	\$125	\$24	\$350	\$360	\$22	\$470	\$480	\$11
5	10	1	65	70	13	125	130	20	360	370	21	480	490	10
10	15	2	70	75	14	130	135	27	370	380	20	490	500	9
15	20	3	75	80	15	135	140	28	380	390	19	500	510	8
20	25	4	80	85	16	140	290	29	390	400	18	510	520	7
25	30	5	85	90	17	280	290	29	400	410	17	520	530	6
30	35	6	90	95	18	290	300	28	410	420	16	530	540	5
35	40	7	95	100	19	300	310	27	420	430	15	540	550	4
40	45	8	100	105	20	310	320	26	430	440	14	550	560	3
45	50	9	105	110	21	320	330	25	440	450	13	560	570	2
50	55	10	110	115	22	330	340	24	450	460	12	570	580	1
55	60	11	115	120	23	340	350	23	460	470	11	580	- - -	0

**MARRIED With Both Spouses Filing Certificate**

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$30	\$35	\$6	\$60	\$65	\$12	\$170	\$180	\$11	\$230	\$240	\$5
5	10	1	35	40	7	65	70	13	180	190	10	240	250	4
10	15	2	40	45	8	70	140	14	190	200	9	250	260	3
15	20	3	45	50	9	140	150	14	200	210	8	260	270	2
20	25	4	50	55	10	150	160	13	210	220	7	270	280	1
25	30	5	55	60	11	160	170	12	220	230	6	280	- - -	0

**BIWEEKLY Payroll Period**

**SINGLE or HEAD OF HOUSEHOLD**

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$90	\$95	\$10	\$100	\$105	\$20	\$150	\$155	\$31	\$200	\$205	\$41
5	10	1	95	100	11	105	110	21	155	160	32	205	210	42
10	15	2	100	105	12	110	115	22	160	165	33	210	215	43
15	20	3	105	110	13	115	120	23	165	170	34	215	220	44
20	25	4	110	115	14	120	125	24	170	175	35	220	225	45
25	30	5	115	120	15	125	130	25	175	180	36	225	230	46
30	35	6	120	125	16	130	135	27	180	185	37	230	235	47
35	40	7	125	130	17	135	140	28	185	190	38	235	240	48
40	45	8	130	135	18	140	145	29	190	195	39	240	245	49
45	50	9	135	140	19	145	150	30	195	200	40	245	250	50

(continued on next page)

**BIWEEKLY Payroll Period**

<b>SINGLE or HEAD OF HOUSEHOLD</b>														
Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$250	\$255	\$51	\$285	\$295	\$52	\$725	\$735	\$39	\$865	\$875	\$28	\$1,005	\$1,015	\$12
255	260	52	295	305	51	735	745	38	875	885	25	1,015	1,025	11
260	265	53	305	315	50	745	755	37	885	895	24	1,025	1,035	10
265	270	54	315	325	49	755	765	36	895	905	23	1,035	1,045	9
270	275	55	325	335	48	765	775	35	905	915	22	1,045	1,055	8
275	280	56	335	345	48	775	785	34	915	925	21	1,055	1,065	7
280	285	57	345	355	47	785	795	33	925	935	20	1,065	1,075	6
285	295	58	355	365	46	795	805	32	935	945	19	1,075	1,085	5
295	305	58	365	375	45	805	815	31	945	955	18	1,085	1,095	4
305	315	57	375	385	44	815	825	30	955	965	17	1,095	1,105	3
315	325	56	385	395	43	825	835	29	965	975	16	1,105	1,115	2
325	335	55	395	405	42	835	845	28	975	985	15	1,115	1,125	2
335	345	54	405	415	41	845	855	27	985	995	14	1,125	1,135	1
345	355	53	415	425	40	855	865	26	995	1,005	13	1,135	- - -	0

**MARRIED Without Spouse Filing Certificate**

<b>MARRIED Without Spouse Filing Certificate</b>														
Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$120	\$125	\$24	\$240	\$245	\$49	\$705	\$715	\$45	\$945	\$955	\$22
5	10	1	125	130	25	245	250	50	715	725	44	955	965	21
10	15	2	130	135	27	250	255	51	725	735	43	965	975	20
15	20	3	135	140	28	255	260	52	735	745	42	975	985	19
20	25	4	140	145	29	260	265	53	745	755	41	985	995	18
25	30	5	145	150	30	265	270	54	755	765	40	995	1,005	17
30	35	6	150	155	31	270	275	55	765	775	39	1,005	1,015	16
35	40	7	155	160	32	275	280	56	775	785	38	1,015	1,025	15
40	45	8	160	165	33	280	285	57	785	795	37	1,025	1,035	14
45	50	9	165	170	34	285	290	58	795	805	36	1,035	1,045	13
50	55	10	170	175	35	290	295	59	805	815	35	1,045	1,055	12
55	60	11	175	180	36	295	300	60	815	825	34	1,055	1,065	11
60	65	12	180	185	37	300	305	61	825	835	33	1,065	1,075	10
65	70	13	185	190	38	305	310	62	835	845	32	1,075	1,085	9
70	75	14	190	195	39	310	315	63	845	855	31	1,085	1,095	8
75	80	15	195	200	40	315	320	64	855	865	30	1,095	1,105	7
80	85	16	200	205	41	320	325	65	865	875	29	1,105	1,115	6
85	90	17	205	210	42	325	330	66	875	885	28	1,115	1,125	5
90	95	18	210	215	43	330	335	67	885	895	27	1,125	1,135	4
95	100	19	215	220	44	335	340	68	895	905	26	1,135	1,145	3
100	105	20	220	225	45	340	345	69	905	915	25	1,145	1,155	2
105	110	21	225	230	46	345	350	70	915	925	24	1,155	1,165	1
110	115	22	230	235	47	350	355	71	925	935	23	1,165	- - -	0
115	120	23	235	240	48	355	360	72	935	945	22	- - -	- - -	0

**MARRIED With Both Spouses Filing Certificate**

<b>MARRIED With Both Spouses Filing Certificate</b>														
Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
0	5	0	\$60	\$65	\$12	\$120	\$125	\$24	\$350	\$360	\$22	\$470	\$480	\$11
5	10	1	65	70	13	125	130	25	360	370	21	480	490	10
10	15	2	70	75	14	130	135	27	370	380	20	490	500	9
15	20	3	75	80	15	135	140	28	380	390	19	500	510	8
20	25	4	80	85	16	140	145	29	390	400	18	510	520	7
25	30	5	85	90	17	145	150	30	400	410	17	520	530	6
30	35	6	90	95	18	150	155	31	410	420	16	530	540	5
35	40	7	95	100	19	155	160	32	420	430	15	540	550	4
40	45	8	100	105	20	160	165	33	430	440	14	550	560	3
45	50	9	105	110	21	165	170	34	440	450	13	560	570	2
50	55	10	110	115	22	170	175	35	450	460	12	570	580	1
55	60	11	115	120	23	175	180	36	460	470	11	580	- - -	0

*Wage Bracket AEIC 2*

**SEMIMONTHLY Payroll Period**

**SINGLE or HEAD OF HOUSEHOLD**

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$0	\$0	\$130	\$135	\$27	\$260	\$265	\$53	\$720	\$730	\$49	\$990	\$990	\$24
5	10	1	135	140	28	265	270	54	730	740	48	990	1,000	23
10	15	2	140	145	29	270	275	55	740	750	47	1,000	1,010	22
15	20	3	145	150	30	275	280	56	750	760	46	1,010	1,020	21
20	25	4	150	155	31	280	285	57	760	770	45	1,020	1,030	20
25	30	5	155	160	32	285	290	58	770	780	44	1,030	1,040	19
30	35	6	160	165	33	290	295	59	780	790	43	1,040	1,050	18
35	40	7	165	170	34	295	300	60	790	800	42	1,050	1,060	17
40	45	8	170	175	35	300	305	61	800	810	41	1,060	1,070	16
45	50	9	175	180	36	305	310	62	810	820	40	1,070	1,080	15
50	55	10	180	185	37	310	315	63	820	830	39	1,080	1,090	14
55	60	11	185	190	38	315	320	64	830	840	38	1,090	1,100	13
60	65	12	190	195	39	320	325	65	840	850	37	1,100	1,110	12
65	70	13	195	200	40	325	330	66	850	860	36	1,110	1,120	11
70	75	14	200	205	41	330	335	67	860	870	35	1,120	1,130	10
75	80	15	205	210	42	335	340	68	870	880	34	1,130	1,140	9
80	85	16	210	215	43	340	345	69	880	890	33	1,140	1,150	8
85	90	17	215	220	44	345	350	70	890	900	32	1,150	1,160	7
90	95	18	220	225	45	350	355	71	900	910	31	1,160	1,170	6
95	100	19	225	230	46	355	360	72	910	920	30	1,170	1,180	5
100	105	20	230	235	47	360	365	73	920	930	29	1,180	1,190	4
105	110	21	235	240	48	365	370	74	930	940	28	1,190	1,200	3
110	115	22	240	245	49	370	375	75	940	950	27	1,200	1,210	3
115	120	23	245	250	50	375	380	76	950	960	26	1,210	1,220	2
120	125	24	250	255	51	380	385	77	960	970	25	1,220	1,230	1
125	130	25	255	260	52	385	390	78	970	980	24	1,230	- - -	0

**MARRIED Without Spouse Filing Certificate**

Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$0	\$0	\$130	\$135	\$27	\$260	\$265	\$53	\$760	\$770	\$49	\$1,020	\$1,030	\$24
5	10	1	135	140	28	265	270	54	770	780	48	1,030	1,040	23
10	15	2	140	145	29	270	275	55	780	790	47	1,040	1,050	22
15	20	3	145	150	30	275	280	56	790	800	46	1,050	1,060	21
20	25	4	150	155	31	280	285	57	800	810	45	1,060	1,070	20
25	30	5	155	160	32	285	290	58	810	820	44	1,070	1,080	19
30	35	6	160	165	33	290	295	59	820	830	43	1,080	1,090	18
35	40	7	165	170	34	295	300	60	830	840	42	1,090	1,100	17
40	45	8	170	175	35	300	305	61	840	850	41	1,100	1,110	16
45	50	9	175	180	36	305	310	62	850	860	40	1,110	1,120	15
50	55	10	180	185	37	310	315	63	860	870	39	1,120	1,130	14
55	60	11	185	190	38	315	320	64	870	880	38	1,130	1,140	13
60	65	12	190	195	39	320	325	65	880	890	37	1,140	1,150	12
65	70	13	195	200	40	325	330	66	890	900	36	1,150	1,160	11
70	75	14	200	205	41	330	335	67	900	910	35	1,160	1,170	10
75	80	15	205	210	42	335	340	68	910	920	34	1,170	1,180	9
80	85	16	210	215	43	340	345	69	920	930	33	1,180	1,190	8
85	90	17	215	220	44	345	350	70	930	940	32	1,190	1,200	7
90	95	18	220	225	45	350	355	71	940	950	31	1,200	1,210	6
95	100	19	225	230	46	355	360	72	950	960	30	1,210	1,220	5
100	105	20	230	235	47	360	365	73	960	970	29	1,220	1,230	5
105	110	21	235	240	48	365	370	74	970	980	28	1,230	1,240	4
110	115	22	240	245	49	370	375	75	980	990	27	1,240	1,250	3
115	120	23	245	250	50	375	380	76	990	1,000	26	1,250	1,260	2
120	125	24	250	255	51	380	385	77	1,000	1,010	25	1,260	1,270	1
125	130	25	255	260	52	385	390	78	1,010	1,020	24	1,270	- - -	0

*Wage Bracket AEIC 3*

**SEMIMONTHLY Payroll Period**

<b>MARRIED With Both Spouses Filing Certificate</b>														
Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
90	\$5	\$0	\$65	\$70	\$13	\$130	\$135	\$27	\$375	\$385	\$24	\$505	\$515	\$12
5	10	1	70	75	14	135	140	28	385	395	23	515	525	11
10	15	2	75	80	15	140	145	29	395	405	22	525	535	10
15	20	3	80	85	16	145	150	30	405	415	21	535	545	9
20	25	4	85	90	17	150	155	31	415	425	21	545	555	8
25	30	5	90	95	18	155	305	32	425	435	20	555	565	7
30	35	6	95	100	19	305	315	31	435	445	19	565	575	6
35	40	7	100	105	20	315	325	30	445	455	18	575	585	5
40	45	8	105	110	21	325	335	29	455	465	17	585	595	4
45	50	9	110	115	22	335	345	28	465	475	16	595	605	3
50	55	10	115	120	23	345	355	27	475	485	15	605	615	2
55	60	11	120	125	24	355	365	26	485	495	14	615	625	1
60	65	12	125	130	25	365	375	25	495	505	13	625	- - -	0

**MONTHLY Payroll Period**

<b>SINGLE or HEAD OF HOUSEHOLD</b>														
Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
90	\$5	\$0	\$190	\$195	\$39	\$380	\$385	\$78	\$570	\$575	\$116	\$1,410	\$1,420	\$101
5	10	1	195	200	40	385	390	79	575	580	117	1,420	1,430	100
10	15	2	200	205	41	390	395	80	580	585	118	1,430	1,440	99
15	20	3	205	210	42	395	400	81	585	590	119	1,440	1,450	98
20	25	4	210	215	43	400	405	82	590	595	120	1,450	1,460	97
25	30	5	215	220	44	405	410	83	595	600	121	1,460	1,470	96
30	35	6	220	225	45	410	415	84	600	605	122	1,470	1,480	95
35	40	7	225	230	46	415	420	85	605	610	123	1,480	1,490	94
40	45	8	230	235	47	420	425	86	610	615	124	1,490	1,500	93
45	50	9	235	240	48	425	430	87	615	620	125	1,500	1,510	92
50	55	10	240	245	49	430	435	88	620	1,140	126	1,510	1,520	91
55	60	11	245	250	50	435	440	89	1,140	1,150	127	1,520	1,530	90
60	65	12	250	255	51	440	445	90	1,150	1,160	128	1,530	1,540	89
65	70	13	255	260	52	445	450	91	1,160	1,170	129	1,540	1,550	88
70	75	14	260	265	53	450	455	92	1,170	1,180	124	1,550	1,560	87
75	80	15	265	270	54	455	460	93	1,180	1,190	123	1,560	1,570	87
80	85	16	270	275	55	460	465	94	1,190	1,200	122	1,570	1,580	86
85	90	17	275	280	56	465	470	95	1,200	1,210	121	1,580	1,590	85
90	95	18	280	285	57	470	475	96	1,210	1,220	120	1,590	1,600	84
95	100	19	285	290	58	475	480	97	1,220	1,230	119	1,600	1,610	83
100	105	20	290	295	59	480	485	98	1,230	1,240	118	1,610	1,620	82
105	110	21	295	300	60	485	490	99	1,240	1,250	117	1,620	1,630	81
110	115	22	300	305	61	490	495	100	1,250	1,260	116	1,630	1,640	80
115	120	23	305	310	62	495	500	101	1,260	1,270	115	1,640	1,650	79
120	125	24	310	315	63	500	505	102	1,270	1,280	114	1,650	1,660	78
125	130	25	315	320	64	505	510	103	1,280	1,290	113	1,660	1,670	77
130	135	27	320	325	65	510	515	104	1,290	1,300	112	1,670	1,680	76
135	140	28	325	330	66	515	520	105	1,300	1,310	111	1,680	1,690	75
140	145	29	330	335	67	520	525	106	1,310	1,320	110	1,690	1,700	74
145	150	30	335	340	68	525	530	107	1,320	1,330	110	1,700	1,710	73
150	155	31	340	345	69	530	535	108	1,330	1,340	109	1,710	1,720	72
155	160	32	345	350	70	535	540	109	1,340	1,350	108	1,720	1,730	71
160	165	33	350	355	71	540	545	110	1,350	1,360	107	1,730	1,740	70
165	170	34	355	360	72	545	550	111	1,360	1,370	106	1,740	1,750	69
170	175	35	360	365	73	550	555	112	1,370	1,380	105	1,750	1,760	68
175	180	36	365	370	74	555	560	113	1,380	1,390	104	1,760	1,770	67
180	185	37	370	375	75	560	565	114	1,390	1,400	103	1,770	1,780	66
185	190	38	375	380	77	565	570	115	1,400	1,410	102	1,780	1,790	65

(Continued on next page)

*Wage Bracket AEIC 4*

**MONTHLY Payroll Period**

<b>SINGLE or HEAD OF HOUSEHOLD</b>														
Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$1,790	\$1,800	\$64	\$1,930	\$1,940	\$51	\$2,070	\$2,080	\$38	\$2,210	\$2,220	\$24	\$2,350	\$2,360	\$11
1,800	1,810	63	1,940	1,950	50	2,080	2,090	37	2,220	2,230	23	2,360	2,370	10
1,810	1,820	63	1,950	1,960	49	2,090	2,100	36	2,230	2,240	22	2,370	2,380	9
1,820	1,830	62	1,960	1,970	48	2,100	2,110	35	2,240	2,250	21	2,380	2,390	8
1,830	1,840	61	1,970	1,980	47	2,110	2,120	34	2,250	2,260	20	2,390	2,400	7
1,840	1,850	60	1,980	1,990	46	2,120	2,130	33	2,260	2,270	19	2,400	2,410	6
1,850	1,860	59	1,990	2,000	45	2,130	2,140	32	2,270	2,280	18	2,410	2,420	5
1,860	1,870	58	2,000	2,010	44	2,140	2,150	31	2,280	2,290	17	2,420	2,430	4
1,870	1,880	57	2,010	2,020	43	2,150	2,160	30	2,290	2,300	17	2,430	2,440	3
1,880	1,890	56	2,020	2,030	42	2,160	2,170	29	2,300	2,310	16	2,440	2,450	2
1,890	1,900	55	2,030	2,040	41	2,170	2,180	28	2,310	2,320	15	2,450	2,460	1
1,900	1,910	54	2,040	2,050	40	2,180	2,190	27	2,320	2,330	14	2,460	- - -	0
1,910	1,920	53	2,050	2,060	40	2,190	2,200	26	2,330	2,340	13	- - -	- - -	- - -
1,920	1,930	52	2,060	2,070	39	2,200	2,210	25	2,340	2,350	12	- - -	- - -	- - -

<b>MARRIED Without Spouse Filing Certificate</b>														
Wages—			Wages—			Wages—			Wages—			Wages—		
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made
\$0	\$5	\$0	\$190	\$195	\$39	\$380	\$385	\$78	\$570	\$575	\$115	\$1,465	\$1,470	\$101
5	10	1	195	200	40	385	390	79	575	580	117	1,470	1,515	100
10	15	2	200	205	41	390	395	80	580	585	118	1,515	1,525	99
15	20	3	205	210	42	395	400	81	585	590	119	1,525	1,535	98
20	25	4	210	215	43	400	405	82	590	595	120	1,535	1,545	97
25	30	5	215	220	44	405	410	83	595	600	121	1,545	1,555	96
30	35	6	220	225	45	410	415	84	600	605	122	1,555	1,565	95
35	40	7	225	230	46	415	420	85	605	610	123	1,565	1,575	94
40	45	8	230	235	47	420	425	86	610	615	124	1,575	1,585	93
45	50	9	235	240	48	425	430	87	615	620	125	1,585	1,595	92
50	55	10	240	245	49	430	435	88	620	1,225	126	1,595	1,605	91
55	60	11	245	250	50	435	440	89	1,225	1,235	127	1,605	1,615	90
60	65	12	250	255	51	440	445	90	1,235	1,245	128	1,615	1,625	89
65	70	13	255	260	52	445	450	91	1,245	1,255	129	1,625	1,635	88
70	75	14	260	265	53	450	455	92	1,255	1,265	124	1,635	1,645	87
75	80	15	265	270	54	455	460	93	1,265	1,275	123	1,645	1,655	86
80	85	16	270	275	55	460	465	94	1,275	1,285	122	1,655	1,665	85
85	90	17	275	280	56	465	470	95	1,285	1,295	121	1,665	1,675	84
90	95	18	280	285	57	470	475	96	1,295	1,305	120	1,675	1,685	83
95	100	19	285	290	58	475	480	97	1,305	1,315	119	1,685	1,695	83
100	105	20	290	295	59	480	485	98	1,315	1,325	118	1,695	1,705	82
105	110	21	295	300	60	485	490	99	1,325	1,335	117	1,705	1,715	81
110	115	22	300	305	61	490	495	100	1,335	1,345	116	1,715	1,725	80
115	120	23	305	310	62	495	500	101	1,345	1,355	115	1,725	1,735	79
120	125	24	310	315	63	500	505	102	1,355	1,365	114	1,735	1,745	78
125	130	26	315	320	64	505	510	103	1,365	1,375	113	1,745	1,755	77
130	135	27	320	325	65	510	515	104	1,375	1,385	112	1,755	1,765	76
135	140	28	325	330	66	515	520	105	1,385	1,395	111	1,765	1,775	75
140	145	29	330	335	67	520	525	106	1,395	1,405	110	1,775	1,785	74
145	150	30	335	340	68	525	530	107	1,405	1,415	109	1,785	1,795	73
150	155	31	340	345	69	530	535	108	1,415	1,425	108	1,795	1,805	72
155	160	32	345	350	70	535	540	109	1,425	1,435	107	1,805	1,815	71
160	165	33	350	355	71	540	545	110	1,435	1,445	106	1,815	1,825	70
165	170	34	355	360	72	545	550	111	1,445	1,455	105	1,825	1,835	69
170	175	35	360	365	73	550	555	112	1,455	1,465	105	1,835	1,845	68
175	180	36	365	370	74	555	560	113	1,465	1,475	104	1,845	1,855	67
180	185	37	370	375	75	560	565	114	1,475	1,485	103	1,855	1,865	66
185	190	38	375	380	77	565	570	115	1,485	1,495	102	1,865	1,875	65

(Continued on next page)

*Wage Bracket AEIC 5*

**MONTHLY Payroll Period**

<b>MARRIED Without Spouse Filing Certificate</b>														
Wages—			Wages—			Wages—			Wages—					
At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made	At least	But less than	Payment to be made			
\$1,875	\$1,895	\$64	\$2,015	\$2,025	\$51	\$2,155	\$2,165	\$37	\$2,295	\$2,305	\$24	\$2,435	\$2,445	\$11
1,885	1,895	63	2,025	2,035	50	2,165	2,175	36	2,305	2,315	23	2,445	2,455	10
1,895	1,905	62	2,035	2,045	49	2,175	2,185	35	2,315	2,325	22	2,455	2,465	9
1,905	1,915	61	2,045	2,055	48	2,185	2,195	35	2,325	2,335	21	2,465	2,475	8
1,915	1,925	60	2,055	2,065	47	2,195	2,205	34	2,335	2,345	20	2,475	2,485	7
1,925	1,935	59	2,065	2,075	46	2,205	2,215	33	2,345	2,355	19	2,485	2,495	6
1,935	1,945	58	2,075	2,085	45	2,215	2,225	32	2,355	2,365	18	2,495	2,505	5
1,945	1,955	58	2,085	2,095	44	2,225	2,235	31	2,365	2,375	17	2,505	2,515	4
1,955	1,965	57	2,095	2,105	43	2,235	2,245	30	2,375	2,385	16	2,515	2,525	3
1,965	1,975	56	2,105	2,115	42	2,245	2,255	29	2,385	2,395	15	2,525	2,535	2
1,975	1,985	55	2,115	2,125	41	2,255	2,265	28	2,395	2,405	14	2,535	2,545	1
1,985	1,995	54	2,125	2,135	40	2,265	2,275	27	2,405	2,415	13	2,545	---	0
1,995	2,005	53	2,135	2,145	39	2,275	2,285	26	2,415	2,425	13	---	---	---
2,005	2,015	52	2,145	2,155	38	2,285	2,295	25	2,425	2,435	12	---	---	---

<b>MARRIED With Both Spouses Filing Certificate</b>														
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	\$0	\$0	\$130	\$135	\$27	\$260	\$265	\$53	\$760	\$770	\$49	\$1,020	\$1,030	\$24
5	10	1	135	140	28	265	270	54	770	780	48	1,030	1,040	23
10	15	2	140	145	29	270	275	55	780	790	47	1,040	1,050	22
15	20	3	145	150	30	275	280	56	790	800	46	1,050	1,060	21
20	25	4	150	155	31	280	285	57	800	810	45	1,060	1,070	20
25	30	5	155	160	32	285	290	58	810	820	44	1,070	1,080	19
30	35	6	160	165	33	290	295	59	820	830	43	1,080	1,090	18
35	40	7	165	170	34	295	300	60	830	840	42	1,090	1,100	17
40	45	8	170	175	35	300	305	61	840	850	41	1,100	1,110	16
45	50	9	175	180	36	305	310	62	850	860	40	1,110	1,120	15
50	55	10	180	185	37	310	315	63	860	870	39	1,120	1,130	14
55	60	11	185	190	38	315	320	64	870	880	38	1,130	1,140	13
60	65	12	190	195	39	320	325	65	880	890	37	1,140	1,150	12
65	70	13	195	200	40	325	330	66	890	900	36	1,150	1,160	11
70	75	14	200	205	41	330	335	67	900	910	35	1,160	1,170	10
75	80	15	205	210	42	335	340	68	910	920	34	1,170	1,180	9
80	85	16	210	215	43	340	345	69	920	930	33	1,180	1,190	8
85	90	17	215	220	44	345	350	70	930	940	32	1,190	1,200	7
90	95	18	220	225	45	350	355	71	940	950	31	1,200	1,210	6
95	100	19	225	230	46	355	360	72	950	960	30	1,210	1,220	5
100	105	20	230	235	47	360	365	73	960	970	29	1,220	1,230	4
105	110	21	235	240	48	365	370	74	970	980	28	1,230	1,240	3
110	115	22	240	245	49	370	375	75	980	990	27	1,240	1,250	2
115	120	23	245	250	50	375	380	76	990	1,000	26	1,250	1,260	1
120	125	24	250	255	51	380	385	77	1,000	1,010	25	1,260	1,270	0
125	130	25	255	260	52	385	390	78	1,010	1,020	24	1,270	---	0

**DAILY Payroll Period**

<b>SINGLE or HEAD OF HOUSEHOLD</b>			<b>MARRIED Without Spouse Filing Certificate</b>			<b>MARRIED With Both Spouses Filing Certificate</b>											
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	\$0	\$0	\$60	\$60	\$6	\$0	\$0	\$0	\$35	\$65	\$5	\$0	\$5	\$0	\$25	\$35	\$5
5	10	1	60	70	4	5	10	1	65	75	4	5	10	1	35	45	1
10	15	2	70	80	3	10	15	2	75	85	3	10	25	2	45	---	0
15	20	3	80	90	2	15	20	3	85	95	2	---	---	---	---	---	---
20	25	4	90	100	1	20	25	4	95	105	1	---	---	---	---	---	---
25	50	5	100	---	0	25	55	5	105	---	0	---	---	---	---	---	---

*Wage Bracket AEIC 6*

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1099 B		Proceeds From Broker and Barter Exchange Transactions	Pub 15 A		Employer's Supplemental Tax Guide
1099 C		Cancellation of Debt	Pub 15 B		Employer's Tax Guide to Fringe Benefits
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## Charities & Non-Profits

### Tax Information for Charities & Other Non-Profits



#### [New Filing Requirements for Tax-Exempt Political Organizations](#)

A new law exempts certain state and local political organizations from some federal tax filing requirements and modifies requirements for other tax-exempt political organizations.

#### [Solicitation of Public Comments](#)

The Exempt Organizations function of the Tax Exempt/Government Entities (TE/GE) Division requests comments from exempt organizations and interested stakeholders on several issues.

### contents

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#### [New! See our Calendar of Events for 2003 Workshop Registration Information!](#)

Exempt Organizations is presenting free one-day workshops for small & mid-sized tax-exempt organizations around the country over the next six months. Check our Calendar of Events for locations and dates.

#### [Rulings on Electric Cooperatives' Exemption](#)

IRC Section 501(c)(12) provides for the exemption of cooperatives that receive at least 85 percent of their income from members for providing certain public utility services. In two revenue rulings, the Service provides additional guidance on how to calculate this member income test.

#### [Publication 1828 - Tax Guide for Churches and Religious Organizations](#)

This publication is a quick reference guide of Federal tax law and procedures for churches and religious organizations to help them voluntarily comply with tax rules.

#### [Update on Market Segment Studies](#)

The Service is conducting national market studies of customer groups (market segments) within the exempt organization community. Examination check sheets have been developed to capture information about the activities and compliance levels of the organizations examined in the studies.

#### [Disaster Relief Information and Assistance](#)

The Service has provided a variety of disaster relief measures for victims of disasters and those charitable organizations that provide assistance to them.

#### [Publication 1771 - Charitable Contributions - Substantiation and Disclosure](#)

This publication explains the federal law for organizations (such as charities and churches) who receive tax-deductible contributions and for taxpayers who made contributions.

#### [EO Work Plan](#)

Program guidance for implementing the Exempt Organization portion of the TE/GE Strategic and Program Plan for fiscal year 2003.

### **[FY 2003 & FY 2004 CPE Texts for Tax Exempt Organizations](#)**

The latest publications in the series of articles of interest known as the Exempt Organizations Continuing Professional Education Technical Instruction Program.

### **[Easier Compliance is Goal of New Intermediate Sanction Regulations](#)**

An article written by the Director, Exempt Organizations in which Steven T. Miller expresses his personal views regarding the Temporary Regulations which interpret the benefit limitation provisions of Section 4958 of the Internal Revenue Code.

### **[Rebuttable Presumption Procedure is Key to Easy Intermediate Sanctions Compliance](#)**

In this article, his second regarding the Section 4958 temporary regulations, Steven T. Miller explains how to determine which officials the Regulations cover and suggests a relatively simple process for ensuring that these officials are in full compliance.

### **[Helpful Tip No. 1](#)**

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