



Department of the Treasury
Internal Revenue Service

Publication 51

(Rev. January 2006)
Cat. No. 10320R

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

**(Including 2006 Wage
Withholding and Advance
Earned Income Credit
Payment Tables)**



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What's New

New procedure for withholding income taxes on the wages of nonresident alien employees. For wages paid on or after January 1, 2006, employers are required to apply a new procedure in calculating the amount of federal income tax withholding on the wages of nonresident alien employees. For more information, see *New procedure for withholding income taxes on the wages of nonresident alien employees* on page 8.

New form for reporting wages of nonfarm employees. Soon, certain small employers may be qualified to file Form 944, Employer's Annual Federal Tax Return, rather than Form 941, Employer's Quarterly Federal Tax Return, to report their employment taxes. IRS will publish more information about this new form and who will qualify for this form as it becomes available.

New forms in Spanish. Your Spanish-speaking employees may now claim withholding allowances using Forma W-4(SP), Certificado de Exención de la Retención del(la) Empleado(a), in place of Form W-4, Employee's Withholding Allowance Certificate. Instructions, in Spanish, for completing Form W-4 or Forma W-4(SP) are available in Publication 579SP, Cómo Preparar la Declaración de Impuesto Federal. Also, they may ask for payments of advance earned income credit using Forma W-5(SP), Certificado del Pago por Adelantado del Crédito por Ingreso del Trabajo, instead of Form W-5, Earned Income Credit Advance Payment Certificate.

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

References in this publication to Form W-4, Form W-5, or Form W-9 also apply to their equivalent Spanish translations—Forma W-4(SP), Forma W-5(SP), or Forma W-9(SP).

New IRS procedure for review of Forms W-4. Employers no longer have to routinely send copies of Forms W-4 claiming more than 10 allowances and certain "exempt" Forms W-4 to the IRS. However, Forms W-4 are still subject to review by the IRS. See *IRS review of Forms W-4* on page 9 for details.

Ordering employer tax products. This is the last year that you will receive an order blank (Form 7018-A, located at the end of this publication) for employer tax products and information returns. For faster service, order your 2005 and 2006 forms online at www.irs.gov/businesses. Select "Online Ordering for Employer Forms."

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

Social Security and Medicare tax for 2006. Do not withhold social security tax after an employee reaches \$94,200 in social security wages. (There is no limit on the amount of wages subject to Medicare tax.) Social security and Medicare taxes apply to the wages of household workers you pay \$1,500 or more in cash.

Substitute Forms W-4. You may use a substitute version of Form W-4 to meet your business needs. However, your substitute Form W-4 must contain language that is identical to the official Form W-4 and your form must meet all

current IRS rules for substitute forms. For more information, see *Substitute Forms W-4* on page 10.

941TeleFile discontinued. The second quarter 2005 Form 941 was the last quarterly return that could be filed using the 941TeleFile system. Former 941TeleFile users are encouraged to use other convenient IRS e-file options by accessing the IRS website at www.irs.gov and clicking on the *e-file* logo in the lower-left corner.

Reminders

Additional employment tax information. Visit the IRS website at www.irs.gov and type "Employment Tax" in the search box for a list of employment tax topics. For employment tax information by telephone, call 1-800-829-4933; or call IRS TeleTax at 1-800-829-4477 for recorded information by topic.

Change of address. If you changed your business mailing address or business location, notify the IRS by filing Form 8822, Change of Address. For information on how to change your address for deposit coupons, see *Making deposits with FTD coupons* in section 7.

Contacting your Taxpayer Advocate. If you have attempted to deal with an IRS problem unsuccessfully, you should contact your 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.

To contact your Taxpayer Advocate:

- Call the Taxpayer Advocate toll free at 1-877-777-4778.
- Call, write, or fax the Taxpayer Advocate office in your area.
- Call 1-800-829-4059 if you are a TTY/TDD user.
- Visit www.irs.gov/advocate.

For more information, see Publication 1546, How To Get Help With Unresolved Tax Problems (now available in Chinese, Korean, Russian, and Vietnamese, in addition to English and Spanish).

Correcting Form 943. If you discover an error on a previously filed Form 943, Employer's Annual Federal Tax Return for Agricultural Employees, make the correction using Form 943 for the year in which you discovered the error and attach Form 941c, Supporting Statement to Correct Information. For example, in March 2006, you discover that you underreported \$10,000 in social security and Medicare wages on your 2005 Form 943. Correct the error by showing \$1,530 (15.3% × \$10,000) on line 8 of your 2006 Form 943 and attaching a completed Form 941c.

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

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

For EFTPS, visit www.eftps.gov or call EFTPS Customer Service at 1-800-555-4477.

Use the electronic options available from IRS and make filing and paying taxes easier.

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

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

Information returns. You generally must furnish Form W-2, Wage and Tax Statement, to each employee by January 31. You also may have to file information returns to report certain types of payments made during the year. For example, you must file Form 1099-MISC, Miscellaneous Income, to report payments of \$600 or more to persons not treated as employees (for example, independent contractors) for services performed for your trade or business. For general information about Forms 1099 and for information about required electronic or magnetic media filing, see the 2006 General Instructions for Forms 1099, 1098, 5498, and W-2G. Also see the separate instructions for each information return that you file (for example, 2006 Instructions for Form 1099-MISC). Do not use Form 1099 to report wages or other compensation you paid to employees; report these on Form W-2. See the Instructions for Forms W-2 and W-3 for information on filing Forms W-2.

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 visit its website at www.acf.hhs.gov/programs/cse/newhire for more information.

Photographs of missing children. The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

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

- DHL Express (DHL): DHL Same Day Service; DHL Next Day 10:30 am; DHL Next Day 12:00 pm; DHL Next Day 3:00 pm; and DHL 2nd Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

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



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

Web-based application for an EIN. You can apply for an employer identification number (EIN) online by visiting the IRS website at www.irs.gov/smallbiz and selecting “Employer ID Numbers (EINs).”

When a crew leader furnishes workers to you. Record the crew leader’s name, address, and EIN. See sections 2, 10, and 11.

When you hire a new employee. Ask each new employee to complete the 2006 Form W-4, Employee’s Withholding Allowance Certificate or its Spanish version, Forma W-4(SP). Also, ask the employee to show you his or her social security card so that you can record the employee’s name and social security number accurately. If the employee has lost the card or recently changed names, have the employee apply for a duplicate or corrected card. If the employee does not have a card, have the employee apply for one on Form SS-5, Application for a Social Security Card. See section 1.

Calendar

The following are important dates and responsibilities. See section 7 for information about depositing taxes reported on Forms 941, 943, and 945. Also see Publication 509, Tax Calendars for 2006.

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

By January 31

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

By February 15

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

On February 16

Begin withholding federal income tax for any employee who previously claimed exemption from federal income tax 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 as if he or she is single, with zero withholding allowances. The Form W-4 previously given to you claiming exemption is now expired. See section 5.

By February 28

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, or your magnetic diskette wage report to the Social Security Administration (SSA). For electronically filed returns, see *By March 31* below.

By March 31

File electronic Forms W-2 and 1099. File electronic (not magnetic diskette or paper) Forms W-2 with the SSA and Forms 1099 with the IRS. See Social Security's Employer Reporting Instructions and Information webpage at www.socialsecurity.gov/employer for more information about filing Forms W-2 and W-2c electronically.

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

Deposit FUTA taxes. Deposit FUTA tax due if it is more than \$500.

Before December 1

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

Introduction

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

If you have nonfarm employees, see Publication 15 (Circular E), Employer's Tax Guide. If you have employees in the U.S. Virgin Islands, Guam, American Samoa, or the Commonwealth of the Northern Mariana Islands, see Publication 80 (Circular SS). Publication 15-A, Employer's Supplemental Tax Guide, contains more employment-related information, including information about sick pay and pension income. Publication 15-B, Employer's Tax Guide to Fringe Benefits, contains information about the employment tax treatment and valuation of various types of non-cash compensation.

Ordering publications and forms. See Form 7018-A, Employer's Order Blank for 2006 Tax Products, and *Quick and Easy Access to IRS Tax Help and Tax Products* at the end of this publication. For faster service, order your 2005 and 2006 employment tax and information return forms, instructions, and publications online at www.irs.gov/businesses. Select "Online Ordering for Employer Forms."

Telephone help. You can call the IRS toll free with your employment tax questions at 1-800-829-4933.

Help for people with disabilities. Telephone help is available using TTY/TDD equipment. You can call 1-800-829-4059 (toll free) with any question or to order forms and publications. See your tax package for the hours of operation.

Comments and Suggestions. We welcome your comments about this publication and your suggestions for future editions. You can email us at [*taxforms@irs.gov](mailto:taxforms@irs.gov). Please put "Publications Comment" on the subject line. You can also write to us at the following address:

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1111 Constitution Ave. NW, IR-6406
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.

Useful Items

You may want to see:

Publication

- 15** Employer's Tax Guide (Circular E)

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

1. Taxpayer Identification Numbers

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

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

If you do not have an EIN, request one on Form SS-4, Application for Employer Identification Number. The Instructions for Form SS-4 contain information on how to apply for an EIN online or by mail, fax, or telephone. You may apply for an EIN online by visiting the IRS website at www.irs.gov/smallbiz and selecting "Employer ID Numbers (EINs)."

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

See *Depositing without an EIN* in section 7 if you must make a tax deposit and you do not have an EIN.

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

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

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

Any employee without a social security card can get one by completing Form SS-5, Application for a Social Security Card, and submitting the necessary documentation to SSA. You can get Form SS-5 at SSA offices, by calling 1-800-772-1213, or from the SSA website at www.socialsecurity.gov/online/ss-5.html. The employee must complete and sign Form SS-5; it cannot be filed by the employer. You may be asked to supply a letter to accompany Form SS-5 if the employee has exceeded his or her yearly or lifetime limit for the number of replacement cards allowed.

If you file Form W-2 on paper and your employee has applied for an SSN but does not have one when you must file Form W-2, enter "Applied For" on the form. If you are filing on magnetic diskette or electronically, enter all zeros (000-00-0000) in the social security number field. When the employee receives the SSN, file Copy A of Form W-2c, Corrected Wage and Tax Statement, with the SSA to show the employee's SSN. Furnish Copies B, C, and 2 of Form W-2c to the employee. Up to five forms W-2c per Form W-3c (up to 50 W-3c reports) may be created and submitted to the SSA over the Internet. For more information, visit Social Security's Employer Reporting Instructions and Information webpage at www.socialsecurity.gov/employer. Advise your employee to correct the SSN on his or her original Form W-2.

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

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

IRS individual taxpayer identification numbers (ITINs) for aliens. Do not accept an ITIN in place of an SSN for employee identification or for work. An ITIN is only available to resident and nonresident aliens who are not eligible for U.S. employment and need identification for other tax purposes. You can identify an ITIN because it is a nine-digit number beginning with the number "9" with either a "7" or "8" as the fourth digit and is formatted like an SSN (for example, 9NN-7N-NNNN).



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 SSA offers employers and authorized reporting agents four methods for verifying employee SSNs.

- **Internet.** Verify up to 10 names and numbers (per screen) online and receive immediate results, or upload batch files of up to 250,000 names and num-

bers and usually receive results the next government business day by visiting SSA's Employer Instructions and Information webpage at www.socialsecurity.gov/employer and selecting "Social Security Number Verification."

- **Telephone.** Verify up to five names and numbers by calling 1-800-772-6270 or 1-800-772-1213.
- **Paper.** Verify up to 300 names and numbers by submitting a paper request to the Wilkes-Barre Data Operations Center.
- **Magnetic media.** Verify between 51 and 250,000 names and numbers by submitting magnetic tape or diskette to SSA.

Some verification methods require registration. For more information, call 1-800-772-6270.

2. Who Are Employees?

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

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

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

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

- Raise or harvest agricultural or horticultural products on your farm (including the raising and feeding of livestock);
- Work in connection with the operation, management, conservation, improvement, or maintenance of your farm and its tools and equipment, or services pertaining to hurricane labor;
- Handle, process, or package any agricultural or horticultural commodity if you produced over half of the commodity (for a group of up to 20 unincorporated operators, all of the commodity); or
- Do work for you related to cotton ginning, turpentine, gum resin products, or the operation and maintenance of irrigation facilities.

For this purpose, the term "farm" includes stock, dairy, poultry, fruit, fur-bearing animal, and truck farms, as well as plantations, ranches, nurseries, ranges, greenhouses

or other similar structures used primarily for the raising of agricultural or horticultural commodities, and orchards.

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

The table on page 21, *How Do Employment Taxes Apply to Farmwork*, distinguishes between farm and non-farm activities, and also addresses rules that apply in special situations.

Crew Leaders

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

3. Taxable Wages

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

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

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

Family members. Generally, the wages that you pay to family members who are your employees are subject to social security and Medicare taxes, federal income tax withholding, and FUTA tax. However, certain exemptions may apply for your child, spouse, or parent. See the table, *How Do Employment Taxes Apply to Farmwork*, on page 21.

Household employees. The wages of an employee who performs household services, such as a maid, babysitter, gardener, or cook, in your home are not subject to social security and Medicare taxes if you pay that employee cash wages of less than \$1,500 in 2006.

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

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

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



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

Share farmers and alien workers. You do not have to withhold or pay social security and Medicare taxes on amounts paid to share farmers under share-farming arrangements or on wages paid to alien workers admitted under section 101(a)(15)(H)(ii)(a) of the Immigration and Nationality Act on a temporary basis to perform agricultural labor (that is, "H-2(A)" visa workers).

4. Social Security and Medicare Taxes

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

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

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

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

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

- Is employed in agriculture as a hand-harvest laborer,

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

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

Social Security and Medicare Tax Rates

For wages paid in 2006 the social security tax rate is 6.2%, for both the employee and employer, on the first \$94,200 paid to each employee. You must withhold at this rate from each employee and pay a matching amount.

The Medicare tax rate is 1.45% each for the employer and the employee on all wages. You must withhold at this rate from each employee and pay a matching amount.

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

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

Withholding social security and Medicare taxes on nonresident alien employees. In general, if you pay wages to nonresident alien employees, you must withhold social security and Medicare taxes as you would for a U.S. citizen or resident alien. However, see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities, for exceptions to this general rule.

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

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

5. Federal Income Tax Withholding

Farmers and crew leaders must withhold federal income tax from the wages of farmworkers if the wages are subject

to social security and Medicare taxes. The amount to withhold is figured on gross wages before taking out social security and Medicare taxes, union dues, insurance, etc. You may use one of several methods to determine the amount of federal income tax withholding. They are discussed in section 13.

Form W-4. To know how much federal income tax to withhold from employees' wages, you should have a Form W-4, Employee's Withholding Allowance Certificate, on file for each employee. Encourage your employees to file an updated Form W-4 for 2006, especially if they owed taxes or received a large refund when filing their 2005 tax return. Advise your employees to use the "IRS Withholding Calculator" on the IRS website at www.irs.gov/individuals for help in determining how many withholding allowances to claim on their Form W-4.

If your Spanish-speaking employees prefer, they may claim withholding allowances using Forma W-4(SP), Certificado de Exención de la Retención del(la) Empleado(a), in place of Form W-4, Employee's Withholding Allowance Certificate. Instructions, in Spanish, for completing Form W-4 or Forma W-4(SP) are available in Publication 579SP, *Cómo Preparar la Declaración de Impuesto Federal*.

Ask each new employee to give you a signed Form W-4 when starting work. Make the form effective with the first wage payment. If a new employee does not give you a completed Form W-4, withhold tax as if he or she is single, with no withholding allowances. A Form W-4 remains in effect until the employee gives you a new one. For exceptions, see *Exemption from federal income tax withholding*, *IRS review of Forms W-4*, and *Invalid Forms W-4* later. If an employee gives you a replacement Form W-4, begin withholding no later than the start of the first payroll period ending on or after the 30th day from the date when you received the replacement Form W-4.

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

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

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

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

When you receive a new Form W-4, do not adjust withholding for pay periods before the effective date of the new form; that is, do not adjust withholding retroactively. Also, do not accept any withholding or estimated tax pay-

ments from your employees in addition to withholding based on their Form W-4. If an employee wants additional withholding, he or she should submit a new Form W-4 and, if necessary, pay estimated tax by filing Form 1040-ES, *Estimated Tax for Individuals*.

Exemption from federal income tax withholding. Generally, an employee may claim exemption from federal income tax withholding because he or she had no federal income tax liability last year and expects none this year. See the Form W-4 instructions for more information. However, the wages are still subject to social security and Medicare taxes.

A Form W-4 claiming exemption from withholding is valid for only one calendar year. To continue to be exempt from withholding in the next year, an employee must give you 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 or withhold based on the last valid Form W-4 you have for the employee.

New procedure for withholding income taxes on the wages of nonresident alien employees. In general, you must withhold federal income taxes on the wages of nonresident alien employees. However, see Publication 515 for exceptions to this general rule.

For wages paid on or after January 1, 2006, you are required to apply a new procedure in calculating the amount of federal income tax withholding on the wages of nonresident alien employees. See Notice 2005-76 for details. You can find Notice 2005-76 on page 947 of Internal Revenue Bulletin 2005-46 at www.irs.gov/pub/irs-irbs/irb05-46.pdf.

Under this procedure, you add an amount as set forth in the chart below to the nonresident alien employee's wages solely for purposes of calculating the federal income tax withholding for each payroll period. You determine the amount to be withheld by applying the federal income tax withholding tables to the amount of wages paid plus the additional chart amount. The amount to be added to the nonresident alien employee's wages to calculate federal income tax withholding is set forth in the following chart:

Amount to Add to Nonresident Alien Employee's Wages for Calculating Income Tax Withholding Only

<u>Payroll Period</u>	<u>Add Additional</u>
Weekly	\$ 51.00
Biweekly	102.00
Semimonthly	110.00
Monthly	221.00
Quarterly	663.00
Semiannually	1,325.00
Annually	2,650.00
Daily or Miscellaneous (each day of the payroll period)	10.20

Note. Nonresident alien students from India and business apprentices from India are not subject to this procedure.

The amounts added under this chart for purposes of this procedure are added to wages solely for the purpose of calculating the amount of federal income tax withholding on the wages of the nonresident alien employee. These chart amounts should not be included in any box on the employee's Form W-2 and do not increase the federal income tax liability of the employee. Also, these chart amounts do not increase the social security, Medicare, or FUTA tax liability of the employer or the employee.

This procedure only applies to nonresident alien employees who have wages subject to federal income tax withholding.

Example. An employer using the percentage method of withholding pays wages of \$500 for a biweekly payroll period to a married nonresident alien employee. The nonresident alien has properly completed Form W-4, entering marital status as single with one withholding allowance and indicating status as a nonresident alien on line 6 of Form W-4 (see below). The employer determines the wages to be used in the withholding tables by adding to the \$500 amount of wages paid the amount of \$102 from the chart above (\$602 total). The employer then applies the applicable table (Table 2(a), the table for biweekly payroll period, single persons) by subtracting the applicable percentage method amount for one withholding allowance for a biweekly payroll period from \$602 and making the calculations under the table.

The \$102 added to wages for purposes of calculating income tax withholding is not reported on Form W-2, and does not affect the social security tax, Medicare tax, or FUTA tax liability of the employer or the employee.

Note. This procedure for determining the amount of federal income tax withholding does not apply to a supplemental wage payment (see *Supplemental wages* on page 10) if the 35 percent mandatory flat rate withholding applies or if the 25 percent flat rate withholding is being used to calculate income tax withholding on the supplemental wage payment.

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

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

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

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

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

IRS review of Forms W-4. In the past, you had to routinely send the IRS any Form W-4 claiming complete exemption from withholding if \$200 or more in weekly wages was expected or claiming more than 10 allowances. Employers no longer have to submit these Forms W-4 to the IRS. However, Forms W-4 are still subject to review.

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

After submitting a copy of Form W-4 to the IRS, continue to withhold federal income tax based on that Form W-4 if it is valid (see *Invalid Forms W-4* later). However, if the IRS later notifies you in writing that the employee is not entitled to claim exemption from withholding or a claimed number of withholding exemptions, withhold federal income tax based on the effective date and maximum number of withholding allowances specified in the notice (commonly referred to as a "lock-in letter").

The IRS will also use information reported on Forms W-2, Wage and Tax Statement, to more effectively identify employees with withholding compliance problems. In some cases, where a serious under-withholding problem is found to exist for a particular employee, the IRS may issue a lock-in letter to the employer specifying the maximum number of withholding allowances permitted for a specific employee.

After the IRS issues a lock-in letter, if the employee wants to claim complete exemption from withholding or claim a number of withholding allowances more than the maximum number specified by the IRS in the lock-in letter, the employee must submit a new Form W-4 and a written statement to support the claims made by the employee on the Form W-4 to the IRS.

If, after you receive the lock-in letter, your employee provides you with a subsequent Form W-4 that does not claim exemption from federal income tax withholding and claims fewer allowances than the number shown in the lock-in letter, resulting in **more** withholding, withhold based on the subsequent Form W-4 if it is a valid form. Otherwise,

disregard any subsequent Forms W-4 provided by the employee and withhold based on the lock-in letter.

For additional information about these new rules, see Treasury Decision 9196. You can find Treasury Decision 9196 on page 1,000 of Internal Revenue Bulletin 2005-19 at www.irs.gov/pub/irs-irbs/irb05-19.pdf.

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

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

You may refuse to accept a substitute form developed by an employee. You may require the employee to use the official Form W-4 or your substitute version. See Treasury Decision 9196 for details.

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

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

Amounts exempt from levy on wages, salary, and other income. If you receive a Notice of Levy on Wages, Salary, and Other Income (Form 668-(W)(c) or 668-W(c)(DO)), you must withhold amounts as described in the instructions for these forms. Publication 1494, Table for Figuring Amount Exempt From Levy on Wages, Salary, and Other Income (Forms 668-W(c), 668-W(c)(DO), and 668-W(ICS)) 2006, shows the exempt amount. If a levy issued in a prior year is still in effect and the taxpayer submits a new Statement of Exemptions and Filing Status, use the current year Publication 1494 to compute the exempt amount.

How To Figure Federal Income Tax Withholding

There are several ways to figure federal income tax withholding.

- Wage bracket tables. See page 19 for directions on how to use the tables.
- Percentage method. See page 20 for directions on how to use the percentage method.

- Alternative formula tables for percentage method withholding. See Publication 15-A.
- Wage bracket percentage method withholding tables. See Publication 15-A.
- Other alternative methods. See Publication 15-A.

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

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

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

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

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

1. If you withhold federal income tax from an employee's regular wages, you can use one of the following methods for the supplemental wages.
 - a. Withhold a flat 25% from each payment.
 - b. Add the supplemental and regular wages for the most recent payroll period this year. Then figure the federal income tax withholding as if the total was 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 federal income tax from the employee's regular wages, use method 1b above. (This would occur, for example, when the value of the employee's withholding allowances claimed on Form W-4 is more than the wages.)



Separate rules apply to any supplemental wages exceeding \$1,000,000 that you pay to an individual during the year. See section 7 in Publication 15 (Circular E), Employer's Tax Guide for details.

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

6. Advance Earned Income Credit (EIC) Payment

An employee who expects to be eligible for the earned income credit (EIC) and who expects to have a qualifying child is entitled to receive EIC payments with his or her pay during the year. To get these payments, the employee must give you a properly completed Form W-5 (or Form W-5(SP), its Spanish translation), Earned Income Credit Advance Payment Certificate, using either the paper form or the approved electronic format. You are required to make advance EIC payments to employees who give you a properly completed Form W-5, except that you are not required to make these payments to farmworkers paid on a daily basis.

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

For 2006, the advance payment can be as much as \$1,648. The tables that begin on page 44 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.

You must include advance EIC payments with the wages that you pay to eligible employees who give you a signed and completed Form W-5. Form W-5 is effective for the first payroll period ending (or the first wage payment made without regard to a payroll period) on or after the date the employee gives you the form. It remains in effect until the end of the year or until the employee revokes it or gives you a new one. Employees must give you a new Form W-5 each year.

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

For more information, see Form W-5 or Publication 15 (Circular E).

How to figure the advance EIC payment. Figure the amount of advance EIC to include in the employee's pay by using either the wage bracket or percentage method tables that begin on page 44. There are separate tables for employees whose spouses have a Form W-5 in effect.

Note. During 2006, if you pay an employee total wages of at least \$32,001 (\$34,001 if married filing jointly) you must stop making advance EIC payments to that employee for the rest of the year.

Paying the advance EIC to employees. Advance EIC payments are not wages and are not subject to withholding of income, social security, or Medicare taxes. An advance EIC payment does not change the amount of income, social security, or Medicare taxes that you withhold from the employee's wages. You add the advance EIC payment to the employee's net pay for the pay period. At the end of the year, you show the total advance EIC payments in box

9 on Form W-2. Do not include this amount as wages in box 1.

Employer's returns. Show the total payments that you made to employees on the advance EIC line (line 10) of your Form 943. Subtract this amount from your total taxes on line 9. See the Instructions for Form 943. Reduce the amounts reported on line 15 of Form 943 or on Form 943-A, Agricultural Employer's Record of Federal Tax Liability, by any advance EIC paid to your employees.

Generally, you will make the advance EIC payment from withheld federal income tax and employee and employer social security and Medicare taxes. Advance EIC payments are treated as deposits of these taxes on the day that you pay wages (including the advance EIC payment) to your employees. The payments are treated as deposits of these taxes in the following order: first to the amount of federal income tax withholding, then to withheld employee social security and Medicare taxes, and last, to the employer's share of social security and Medicare taxes. For more information, see Publication 15 (Circular E).

Required Notice to Employees

You must notify employees who have no federal income tax withheld that they may be able to claim a tax refund because of the EIC. Although you do not have to notify employees who claim exemption from withholding on Form W-4, Employee's Withholding Allowance Certificate, about the EIC, you are encouraged to notify any employees whose wages for 2005 were less than \$35,263 (\$37,263 if married filing jointly) that they may be eligible to claim the credit for 2005. This is because eligible employees may get a refund of the amount of EIC that is more than the tax that they owe.

You will meet the notification requirement if you issue to the employee 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 to the employee on time but does not have the required statement, you must notify the employee within 1 week of the date that the substitute Form W-2 is given. If Form W-2 is required but is not given on time, you must give the employee Notice 797 or your written statement by the date that Form W-2 is required to be given. If Form W-2 is not required, you must notify the employee by February 7, 2006.

7. Depositing Taxes

Generally, you must deposit both the employer and employee shares of social security and Medicare taxes and federal income tax withheld (minus any advance earned income credit payments). You must deposit by using the Electronic Federal Tax Payment System (EFTPS) or by mailing or delivering a check, money order, or cash with Form 8109, Federal Tax Deposit Coupon, to an authorized financial institution that is an authorized depository for

federal taxes. However, some employers must only deposit using EFTPS. See *How To Deposit* on page 14.

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

- You report less than a \$2,500 tax liability for the year (line 11 of Form 943 or line 4 of Form 945) and you pay in full with a return that is filed on time. However, if you are unsure that you will report less than \$2,500, deposit under the rules explained in this section so that you will not be subject to failure-to-deposit penalties.
- You are a monthly schedule depositor and make a payment in accordance with the *Accuracy of Deposits Rule* discussed later. This payment may be \$2,500 or more.



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

When To Deposit

Note. If you employ both farm and nonfarm workers, do not combine the taxes reportable on Form 941 and Form 943 to decide whether to make a deposit. See *Employers of Both Farm and Nonfarm Workers* on page 16.

The rules for determining when to deposit Form 943 taxes are discussed below. (Separate rules apply to federal unemployment (FUTA) tax. See section 10.) Under these rules, you are classified as either a monthly schedule depositor or a semiweekly schedule depositor.

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

The deposit schedule that you must use for a calendar year is determined from the total taxes (not reduced by any advance EIC payments) reported on your Form 943 (line 9) for the lookback period, discussed next.

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

Lookback period. The lookback period is the second calendar year preceding the current calendar year. For example, the lookback period for 2006 is 2004.

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

2004 — \$48,000
2005 — \$60,000

Rose Co. is a monthly schedule depositor for 2006 because its taxes for the lookback period (\$48,000 for calendar year 2004) were not more than \$50,000. However, for 2007, Rose Co. is a semiweekly schedule depositor because the total taxes for its lookback period (\$60,000 for calendar year 2005) exceeded \$50,000.

Adjustments to lookback period taxes. To determine your taxes for the lookback period, use only the tax that you reported on the original return (Form 943, line 9). Do not include adjustments made on a supplemental return filed after the due date of the return. However, if you make adjustments on Form 943, the adjustments are included in the total tax for the period in which the adjustments are reported.

Example of adjustments. An employer originally reported total tax of \$45,000 for the lookback period in 2004. The employer discovered during March 2005 that the tax during the lookback period was understated by \$10,000 and corrected this error with an adjustment on the 2005 Form 943. The total tax reported in the lookback period is still \$45,000. The \$10,000 adjustment is treated as part of the 2005 taxes.

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

Monthly Deposit Schedule

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

Monthly schedule example. Red Co. is a seasonal employer and a monthly schedule depositor. It pays wages each Friday. It paid wages during January 2006, but did not pay any wages during February. Red Co. must deposit the combined tax liabilities for the January paydays by February 15. Red Co. does not have a deposit requirement for February (that is, due by March 15) because no wages were paid in February and, therefore, it did not have a tax liability for February.

New employers. For agricultural employers, your tax liability for any year in the lookback period before the date you started or acquired your business is considered to be zero. Therefore, you are a monthly schedule depositor for the first and second calendar years of your agricultural business (but see the *\$100,000 Next-Day Deposit Rule* on page 13).

Semiweekly Deposit Schedule

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

Note. Semiweekly schedule depositors **must** complete Form 943-A and submit it with Form 943.

Semiweekly Deposit Schedule

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

Semiweekly schedule example. Green, Inc., a semiweekly schedule depositor, pays wages on the last day of each month. Green, Inc. will deposit only once a month, but the deposit will be made under the semiweekly deposit schedule as follows. Green, Inc.'s tax liability for the May 30, 2006 (Tuesday) wage payment must be deposited by June 2, 2006 (Friday).

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 September 30, 2006 (third quarter), and another pay date on Tuesday, October 3, 2006 (fourth quarter), two **separate deposits** will be required even though the pay dates fall within the same semiweekly period. Both deposits will be due Friday, October 6, 2006 (3 banking days from the end of the semiweekly deposit period).

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

Semiweekly schedule depositors will always have 3 banking days to make a deposit. That is, if any of the 3 weekdays after the end of a semiweekly period is a banking holiday, you will have 1 additional banking day to deposit. For example, if a semiweekly schedule depositor accumulated taxes on Friday and the following Monday is

not a banking day, the deposit normally due on Wednesday may be made on Thursday (allowing 3 banking days to make the deposit).

\$100,000 Next-Day Deposit Rule

If you accumulate \$100,000 or more of Form 943 taxes (that is, taxes reported on line 11) on any day during a deposit period, you must deposit the tax by the close of the next banking day, whether you are a monthly or a semiweekly schedule depositor.

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

In addition, once you accumulate at least \$100,000 in a deposit period, stop accumulating at the end of that day and begin to accumulate anew on the next day. For example, Fir Co. is a semiweekly schedule depositor. On Monday, Fir Co. accumulates taxes of \$110,000 and must deposit 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. does not have to deposit the \$30,000 until Friday (following the semiweekly deposit schedule).



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

Example of the \$100,000 next-day deposit rule. Elm, Inc., started business on May 2, 2006. Because Elm, Inc., is a new employer, the taxes for its lookback period are considered to be zero; therefore, Elm, Inc., is a monthly schedule depositor. On May 8, Elm, Inc., paid wages for the first time and accumulated taxes of \$50,000. On May 12 (Friday), Elm, Inc., paid wages and accumulated taxes of \$60,000, for a total of \$110,000. Because Elm, Inc., accumulated \$110,000 on May 12, it must deposit \$110,000 by May 15 (Monday), 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:

- **Monthly Schedule Depositor**—Deposit the shortfall or pay it with your return by the due date of your Form 943. You may pay the shortfall with your Form 943 even if the amount is \$2,500 or more.
- **Semiweekly Schedule Depositor**—Deposit by the earlier of (a) the first Wednesday or Friday (whichever comes first) that falls on or after the 15th of the month following the month in which the shortfall occurred or (b) the due date for Form 943. For example, if a semiweekly schedule depositor has a deposit shortfall during February 2006, the shortfall makeup date is March 15, 2006 (Wednesday).

How To Deposit

The two methods of depositing employment taxes are discussed below. See *Payment with return* on page 12 for exceptions explaining when taxes may be paid with the tax return instead of being deposited.

Electronic deposit requirement (EFTPS). 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 2006 if:

- Your total deposits of such taxes in 2004 were more than \$200,000 or
- You were required to use EFTPS in 2005.

If you are required to use EFTPS and use Form 8109 instead, you may be subject to a 10% failure-to-deposit penalty. EFTPS is a free service provided by the Department of Treasury. 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. You can also visit the EFTPS website at www.eftps.gov.

New employers that have a federal tax obligation will be pre-enrolled in EFTPS. Call the toll-free number located in your Employer Identification Number (EIN) Package to activate your enrollment and begin making your tax deposit payments.

Depositing on time. For deposits made by EFTPS to be on time, you must initiate the transaction at least 1 business day before the date that the deposit is due.

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

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, if you would like to receive a Federal Tax Deposit (FTD) coupon booklet call 1-800-829-4933. Allow 5 to 6 weeks for delivery. The IRS will keep track of the number of FTD coupons that 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 spaces 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 that 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 a 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* later for penalty amounts.

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 (for example, a commercial bank) that is authorized to accept federal tax deposits. Follow the instructions in the FTD coupon book. Make your check or money order payable to the depository. To help ensure proper crediting of your account, include your EIN, the type of tax (for example, Form 943), and the 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 if deposits are on time by the date that 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 in a properly addressed, postage prepaid envelope 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 received by the authorized depository by its due date to be timely. See section 7502(e)(3).

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 office where you file Form 943 or Form 945. The addresses are provided in the separate instructions for Forms 943 and 945 and are also available on the IRS website at 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 a 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. You will not be able to obtain Form 8109-B by calling 1-800-TAX-FORM.

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.

Deposit Penalties

Penalties may apply if you do not make required deposits on time, if you 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 deposited or not deposited on time, 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* earlier and *Payment with return* on page 12 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 that the IRS sent asking for the tax due or the day on which you received notice and demand for immediate payment, whichever is earlier.

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

Order in which deposits are applied. Deposits generally are applied to the most recent tax liability within the year. If you receive a failure-to-deposit penalty notice, you may designate how your payment is to be applied in order to minimize the amount of the penalty. Follow the instructions on the penalty notice that you received. For examples on how the IRS will apply deposits and more information on designating deposits, see Rev. Proc. 2001-58. You can find Rev. Proc. 2001-58 on page 579 of Internal Revenue Bulletin 2001-50 at www.irs.gov/pub/irs-irbs/irb01-50.pdf.

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

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

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

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

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

"Averaged" failure-to-deposit penalty. IRS may assess an "averaged" failure-to-deposit (FTD) penalty of 2% to 10% if you are a monthly schedule depositor and did not properly complete line 15 of Form 943 when your tax liability (line 11) shown on Form 943 was \$2,500 or more. IRS may also assess this penalty of 2% to 10% if you are a semiweekly schedule depositor and your tax liability (line 11) shown on Form 943 was \$2,500 or more and you did any of the following.

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

IRS figures the penalty by allocating your total tax liability on line 11 of Form 943 equally throughout the tax period. Your deposits and payments may not be counted as timely because IRS does not know the actual dates of your tax liabilities.

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

- If you are a monthly schedule depositor, report your tax liabilities (not your deposits) in the monthly entry spaces on line 15.
- If you are a semiweekly schedule depositor, report your tax liabilities (not your deposits) on Form 943-A in the lines that represent the dates you paid your employees.
- Verify that your total liability shown on line 15 of Form 943 or on line M of Form 943-A equals your tax liability shown on line 11 of Form 943.
- Do not show negative amounts on line 15 or Form 943-A. If a prior period adjustment results in a decrease in your tax liability, reduce your liability for the day you discovered the error by the tax decrease resulting from the error, but not below zero. Apply any remaining decrease to subsequent liabilities.

Note. For the reasons discussed above, IRS may also assess an “averaged” failure-to-deposit penalty on Forms 941 and 945.

Employers of Both Farm and Nonfarm Workers

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

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

8. Form 943

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

After you file your first return, each year the IRS will send you a Form 943 preaddressed with your name, ad-

dress, and EIN. If you do not receive the preaddressed form, request a blank form from the IRS. If you use a blank form, show your name and EIN exactly as they appeared on previous returns.

Household employees. If you file Form 943 and pay wages to household workers who work on your for-profit farm, you may include the wages and taxes of these workers on Form 943. If you choose not to report these wages and taxes on Form 943, or if your household worker does not work on your for-profit farm, report the wages of these workers separately on Schedule H (Form 1040), Household Employment Taxes. You must have an EIN to file Schedule H (Form 1040). See section 1 for details. If you report the wages on Form 943, include the taxes when you figure deposit requirements or make deposits. If you include household employee wages and taxes on Schedule H (Form 1040), do not include the household employee taxes when you figure deposit requirements or make Form 943 deposits. See Publication 926, Household Employer's Tax Guide, for more information about household workers.

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

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

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

9. Reporting Adjustments on Form 943

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

Current Year Adjustments

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

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

Prior Year Adjustments

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

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

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

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

these cases, you should adjust the return to show the amount actually withheld.

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

You may also need to correct Forms W-2 for the prior year if they do not show the actual withholding by filing Form W-2c, Corrected Wage and Tax Statement, and Form W-3c, Transmittal of Corrected Wage and Tax Statements. Forms W-2c may be created and submitted to SSA over the Internet. For more information, visit Social Security's Employer Reporting Instructions and Information webpage at www.socialsecurity.gov/employer.

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

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

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

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

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

Collecting underwithheld taxes from employees. If you withheld no federal income, social security, or Medicare taxes or less than the right amount from an employee's wages, you can make it up from future pay to that employee. But you are the one who owes the underpayment. Reimbursement is a matter for settlement between you and the employee. Underwithheld federal income tax must be recovered from the employee on or before the last day of the calendar year.

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

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

Form W-3c. Forms W-2c may be created and submitted to SSA over the Internet. For more information, visit Social Security's Employer Reporting Instructions and Information webpage at www.socialsecurity.gov/employer.

10. Federal Unemployment (FUTA) Tax

The Federal Unemployment Tax Act (FUTA), along 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. Only the employer pays FUTA tax; it is not withheld from the employees' wages. For more information, see the Instructions for Form 940.

For 2005, you must file Form 940 or Form 940-EZ, Employer's Annual Federal Unemployment (FUTA) Tax Return, if you:

- Paid cash wages of \$20,000 or more to farmworkers in any calendar quarter in 2004 or 2005 or
- Employed 10 or more farmworkers during at least some part of a day (whether or not at the same time) during any 20 or more different weeks in 2004 or 20 or more different weeks in 2005.

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

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

You must deposit FUTA tax with an authorized financial institution. (If you are subject to the electronic deposit requirements, you must use EFTPS. See section 7.) The deposit rules for FUTA tax are different from those for income, social security, and Medicare taxes. See *Deposit rules for FUTA tax* later.

FUTA tax rate. For 2005 and 2006, the FUTA tax rate is 6.2% on the first \$7,000 of cash wages that you pay to each employee. You may receive a credit of up to 5.4% of FUTA wages for the state unemployment tax that you pay. If your state tax rate (experience rate) is less than 5.4%, you are still allowed the full 5.4% credit. Therefore, your net FUTA tax rate may be as low as 0.8% (.008). FUTA tax applies, however, even if you are exempt from state unemployment tax or your employees are ineligible for unemployment compensation benefits. Forms 940 and 940-EZ take state credits into account.

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

Deposit rules for FUTA tax. Generally, deposit FUTA tax quarterly. To figure your FUTA tax, multiply .008 times the amount of wages paid to each employee during the quarter. When an employee's wages reach \$7,000, do not figure any additional FUTA tax for that employee. If the FUTA tax for the quarter (plus any undeposited FUTA tax from prior quarters) is more than \$500, deposit the FUTA tax with an authorized financial institution, or by using EFTPS, explained in section 7, by the last day of the month following the end of the quarter. If the amount is \$500 or less, you do not have to deposit it, but you must add it to the amount of tax for the next quarter to determine whether a deposit is required for that quarter. To help ensure proper crediting to your account, write your EIN, "Form 940," and the tax period the deposit applies to on your check or money order.

If the FUTA tax reported on Form 940 or 940-EZ minus the amounts deposited for the first three quarters is more than \$500, deposit the whole amount by January 31. If the tax (minus any deposits) is \$500 or less, you may either deposit the tax or pay it with the return by January 31.

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

Form 940-EZ is a simpler version of Form 940. You can generally use Form 940-EZ for 2005 if:

- You paid state unemployment taxes (contributions) to only one state,
- You made the payments to the state by the due date of Form 940 or Form 940-EZ, and
- All wages subject to FUTA tax were also subject to state unemployment tax, and
- You did not pay unemployment contributions to a credit reduction state.

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

Once you have filed a Form 940 or Form 940-EZ, you will receive a preaddressed form near the end of each calendar year. If you do not receive a form, request one by calling 1-800-829-4933 in time to receive it and file when due. Alternatively, you may download a copy of Form 940 or 940-EZ from the IRS website at www.irs.gov

11. Records You Should Keep

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

Keep a record of the following information.

- Your EIN.

- Names, addresses, social security numbers, and occupations of employees.
- Dates of employees' employment.
- Amounts and dates of all cash wages, annuity, and pension payments.
- Fair market value and dates of all noncash payments.
- Periods for which employees were paid while absent due to sickness or injury, and the amount and weekly rate of payments you or third-party payers made to them.
- Dates and amounts of tax deposits that you made and acknowledgment numbers for deposits made by EFTPS.
- Fringe benefits provided, including substantiation.

Keep copies of the following documents.

- Forms W-4 (Forma W-4(SP)), W-4P, and W-4S.
- Forms W-5 (Forma W-5(SP)).
- Forms W-2, including employee copies of any Forms W-2 that were returned to you as undeliverable.
- Returns that you filed.

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

12. Reconciling Wage Reporting Forms

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

To help reduce discrepancies:

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

6. Do not report noncash wages that are not subject to social security or Medicare taxes as social security or Medicare wages.

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

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

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

13. Federal Income Tax Withholding Methods

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

Wage Bracket Method

Under the wage bracket method, find the proper table (on pages 24 through 43) 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 federal income 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 later. Be sure to reduce wages by the amount of total withholding allowances (shown in the table on page 20) before using the percentage method tables on pages 22 and 23.

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

1. Multiply the number of withholding allowances that is over 10 by the allowance value for the payroll period. (The allowance values are in the *Percentage*

Method—2006 Amount for One Withholding Allowance table below.)

2. Subtract the result from the employee's wages.
3. On this amount, find and withhold the tax in the column for 10 allowances.

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

Percentage Method

If you do not want to use the wage bracket tables on pages 24 through 43 to figure how much federal income tax to withhold, you can use the percentage method based on the table below and the appropriate rate table. This method works for any number of withholding allowances the employee claims and any amount of wages.

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

1. Multiply one withholding allowance (see table below) by the number of allowances the employee claims.
2. Subtract that amount from the employee's wages.
3. Determine the amount to withhold from the appropriate table on page 22 or 23.

Percentage Method—2006 Amount for One Withholding Allowance

Payroll Period	One Withholding Allowance
Weekly	\$ 63.46
Biweekly	126.92
Semimonthly	137.50
Monthly	275.00
Quarterly	825.00
Semiannually	1,650.00
Annually	3,300.00
Daily or Miscellaneous (each day of the payroll period)	12.69

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

1. Total wage payment	\$600.00
2. One allowance	\$63.46
3. Allowances claimed on Form W-4	<u>2</u>
4. Line 2 times line 3	<u>126.92</u>
5. Amount subject to withholding (subtract line 4 from line 1)	473.08
6. Tax to be withheld on \$473.08 from Table 1 — single person, page 22	<u>\$ 56.26</u>

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

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

Example. A married person claims four withholding allowances. She is paid \$1,000 a week. Multiply the weekly wages by 52 weeks to figure the annual wage of \$52,000. Subtract \$13,200 (the value of four withholding allowances annually) for a balance of \$38,800. Using *Table 7—Annual Payroll Period* on page 23, the annual federal income tax withholding is \$3,875.00. Divide the annual amount by 52. The weekly federal income tax to withhold is \$74.52.

Alternative Methods of Federal Income Tax Withholding

Rather than the *Percentage Method* or *Wage Bracket Method* described earlier, you can use an alternative method to withhold federal income tax. Section 9 of Publication 15-A, *Employer's Supplemental Tax Guide*, describes these alternative methods.

Rounding. If you use the percentage method or alternative methods for federal income tax withholding, you may round the tax for the pay period to the nearest dollar. The wage bracket tables are already rounded for you.

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

14. Advance Earned Income Credit (EIC) Payment Methods

To figure the advance EIC payment, you may use either the *Wage Bracket Method* or the *Percentage Method* as explained below. With either method, the number of withholding allowances that an employee claims on Form W-4 is not used in figuring the advance EIC payment. Nor does it matter that the employee has claimed exemption from income tax withholding on Form W-4. See section 6 for an explanation of the advance EIC.

Wage Bracket Method

If you use the wage bracket tables on pages 46 through 51, 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, and (c) married with both spouses filing certificates. Find the amount of the advance EIC payment shown in the appropriate table for the amount of wages paid.

Percentage Method

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

Find the employee's gross wages before any deductions in the appropriate table on pages 44 or 45. There are different tables for (a) single or head of household, (b) married without spouse filing certificate, and (c) married

with both spouses filing certificates. Find the amount of the advance EIC payment shown in the appropriate table for the amount of wages paid.

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

If you use the percentage method for advance EIC payments, the payments may be rounded to the nearest dollar. The rules for rounding discussed in section 13 also apply to advance EIC payments.

15. How Do Employment Taxes Apply to Farmwork?

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

Tables for Percentage Method of Withholding
(For Wages Paid in 2006)

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 \$154		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$51	—\$192	10%	—\$51	\$154	—\$440	10%	—\$154
\$192	—\$620	\$14.10 plus 15%	—\$192	\$440	—\$1,308	\$28.60 plus 15%	—\$440
\$620	—\$1,409	\$78.30 plus 25%	—\$620	\$1,308	—\$2,440	\$158.80 plus 25%	—\$1,308
\$1,409	—\$3,013	\$275.55 plus 28%	—\$1,409	\$2,440	—\$3,759	\$441.80 plus 28%	—\$2,440
\$3,013	—\$6,508	\$724.67 plus 33%	—\$3,013	\$3,759	—\$6,607	\$811.12 plus 33%	—\$3,759
\$6,508	. . . . .	\$1,878.02 plus 35%	—\$6,508	\$6,607	. . . . .	\$1,750.96 plus 35%	—\$6,607

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 \$308		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$102	—\$385	10%	—\$102	\$308	—\$881	10%	—\$308
\$385	—\$1,240	\$28.30 plus 15%	—\$385	\$881	—\$2,617	\$57.30 plus 15%	—\$881
\$1,240	—\$2,817	\$156.55 plus 25%	—\$1,240	\$2,617	—\$4,881	\$317.70 plus 25%	—\$2,617
\$2,817	—\$6,025	\$550.80 plus 28%	—\$2,817	\$4,881	—\$7,517	\$883.70 plus 28%	—\$4,881
\$6,025	—\$13,015	\$1,449.04 plus 33%	—\$6,025	\$7,517	—\$13,213	\$1,621.78 plus 33%	—\$7,517
\$13,015	. . . . .	\$3,755.74 plus 35%	—\$13,015	\$13,213	. . . . .	\$3,501.46 plus 35%	—\$13,213

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 \$333		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$110	—\$417	10%	—\$110	\$333	—\$954	10%	—\$333
\$417	—\$1,343	\$30.70 plus 15%	—\$417	\$954	—\$2,835	\$62.10 plus 15%	—\$954
\$1,343	—\$3,052	\$169.60 plus 25%	—\$1,343	\$2,835	—\$5,288	\$344.25 plus 25%	—\$2,835
\$3,052	—\$6,527	\$596.85 plus 28%	—\$3,052	\$5,288	—\$8,144	\$957.50 plus 28%	—\$5,288
\$6,527	—\$14,100	\$1,569.85 plus 33%	—\$6,527	\$8,144	—\$14,315	\$1,757.18 plus 33%	—\$8,144
\$14,100	. . . . .	\$4,068.94 plus 35%	—\$14,100	\$14,315	. . . . .	\$3,793.61 plus 35%	—\$14,315

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 \$667		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$221	—\$833	10%	—\$221	\$667	—\$1,908	10%	—\$667
\$833	—\$2,687	\$61.20 plus 15%	—\$833	\$1,908	—\$5,670	\$124.10 plus 15%	—\$1,908
\$2,687	—\$6,104	\$339.30 plus 25%	—\$2,687	\$5,670	—\$10,575	\$688.40 plus 25%	—\$5,670
\$6,104	—\$13,054	\$1,193.55 plus 28%	—\$6,104	\$10,575	—\$16,288	\$1,914.65 plus 28%	—\$10,575
\$13,054	—\$28,200	\$3,139.55 plus 33%	—\$13,054	\$16,288	—\$28,629	\$3,514.29 plus 33%	—\$16,288
\$28,200	. . . . .	\$8,137.73 plus 35%	—\$28,200	\$28,629	. . . . .	\$7,586.82 plus 35%	—\$28,629

Tables for Percentage Method of Withholding (Continued)
(For Wages Paid in 2006)

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 \$2,000		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$663	—\$2,500	10%	—\$663	\$2,000	—\$5,725	10%	—\$2,000
\$2,500	—\$8,060	\$183.70 plus 15%	—\$2,500	\$5,725	—\$17,010	\$372.50 plus 15%	—\$5,725
\$8,060	—\$18,313	\$1,017.70 plus 25%	—\$8,060	\$17,010	—\$31,725	\$2,065.25 plus 25%	—\$17,010
\$18,313	—\$39,163	\$3,580.95 plus 28%	—\$18,313	\$31,725	—\$48,863	\$5,744.00 plus 28%	—\$31,725
\$39,163	—\$84,600	\$9,418.95 plus 33%	—\$39,163	\$48,863	—\$85,888	\$10,542.64 plus 33%	—\$48,863
\$84,600	. . . . .	\$24,413.16 plus 35%	—\$84,600	\$85,888	. . . . .	\$22,760.89 plus 35%	—\$85,888

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 \$4,000		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$1,325	—\$5,000	10%	—\$1,325	\$4,000	—\$11,450	10%	—\$4,000
\$5,000	—\$16,120	\$367.50 plus 15%	—\$5,000	\$11,450	—\$34,020	\$745.00 plus 15%	—\$11,450
\$16,120	—\$36,625	\$2,035.50 plus 25%	—\$16,120	\$34,020	—\$63,450	\$4,130.50 plus 25%	—\$34,020
\$36,625	—\$78,325	\$7,161.75 plus 28%	—\$36,625	\$63,450	—\$97,725	\$11,488.00 plus 28%	—\$63,450
\$78,325	—\$169,200	\$18,837.75 plus 33%	—\$78,325	\$97,725	—\$171,775	\$21,085.00 plus 33%	—\$97,725
\$169,200	. . . . .	\$48,826.50 plus 35%	—\$169,200	\$171,775	. . . . .	\$45,521.50 plus 35%	—\$171,775

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 \$8,000		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$2,650	—\$10,000	10%	—\$2,650	\$8,000	—\$22,900	10%	—\$8,000
\$10,000	—\$32,240	\$735.00 plus 15%	—\$10,000	\$22,900	—\$68,040	\$1,490.00 plus 15%	—\$22,900
\$32,240	—\$73,250	\$4,071.00 plus 25%	—\$32,240	\$68,040	—\$126,900	\$8,261.00 plus 25%	—\$68,040
\$73,250	—\$156,650	\$14,323.50 plus 28%	—\$73,250	\$126,900	—\$195,450	\$22,976.00 plus 28%	—\$126,900
\$156,650	—\$338,400	\$37,675.50 plus 33%	—\$156,650	\$195,450	—\$343,550	\$42,170.00 plus 33%	—\$195,450
\$338,400	. . . . .	\$97,653.00 plus 35%	—\$338,400	\$343,550	. . . . .	\$91,043.00 plus 35%	—\$343,550

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 \$30.80		\$0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$10.20	—\$38.50	10%	—\$10.20	\$30.80	—\$88.10	10%	—\$30.80
\$38.50	—\$124.00	\$2.83 plus 15%	—\$38.50	\$88.10	—\$261.70	\$5.73 plus 15%	—\$88.10
\$124.00	—\$281.70	\$15.66 plus 25%	—\$124.00	\$261.70	—\$488.10	\$31.77 plus 25%	—\$261.70
\$281.70	—\$602.50	\$55.09 plus 28%	—\$281.70	\$488.10	—\$751.70	\$88.37 plus 28%	—\$488.10
\$602.50	—\$1,301.50	\$144.91 plus 33%	—\$602.50	\$751.70	—\$1,321.30	\$162.18 plus 33%	—\$751.70
\$1,301.50	. . . . .	\$375.58 plus 35%	—\$1,301.50	\$1,321.30	. . . . .	\$350.15 plus 35%	—\$1,321.30

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid in 2006)

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

SINGLE Persons—WEEKLY Payroll Period
(For Wages Paid in 2006)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$600	\$610	\$76	\$67	\$57	\$47	\$38	\$28	\$19	\$11	\$5	\$0	\$0
610	620	78	68	59	49	39	30	20	12	6	0	0
620	630	80	70	60	50	41	31	22	13	7	0	0
630	640	82	71	62	52	42	33	23	14	8	1	0
640	650	85	73	63	53	44	34	25	15	9	2	0
650	660	87	74	65	55	45	36	26	17	10	3	0
660	670	90	76	66	56	47	37	28	18	11	4	0
670	680	92	77	68	58	48	39	29	20	12	5	0
680	690	95	79	69	59	50	40	31	21	13	6	0
690	700	97	81	71	61	51	42	32	23	14	7	1
700	710	100	84	72	62	53	43	34	24	15	8	2
710	720	102	86	74	64	54	45	35	26	16	9	3
720	730	105	89	75	65	56	46	37	27	18	10	4
730	740	107	91	77	67	57	48	38	29	19	11	5
740	750	110	94	78	68	59	49	40	30	21	12	6
750	760	112	96	80	70	60	51	41	32	22	13	7
760	770	115	99	83	71	62	52	43	33	24	14	8
770	780	117	101	85	73	63	54	44	35	25	16	9
780	790	120	104	88	74	65	55	46	36	27	17	10
790	800	122	106	90	76	66	57	47	38	28	19	11
800	810	125	109	93	77	68	58	49	39	30	20	12
810	820	127	111	95	79	69	60	50	41	31	22	13
820	830	130	114	98	82	71	61	52	42	33	23	14
830	840	132	116	100	84	72	63	53	44	34	25	15
840	850	135	119	103	87	74	64	55	45	36	26	17
850	860	137	121	105	89	75	66	56	47	37	28	18
860	870	140	124	108	92	77	67	58	48	39	29	20
870	880	142	126	110	94	79	69	59	50	40	31	21
880	890	145	129	113	97	81	70	61	51	42	32	23
890	900	147	131	115	99	84	72	62	53	43	34	24
900	910	150	134	118	102	86	73	64	54	45	35	26
910	920	152	136	120	104	89	75	65	56	46	37	27
920	930	155	139	123	107	91	76	67	57	48	38	29
930	940	157	141	125	109	94	78	68	59	49	40	30
940	950	160	144	128	112	96	80	70	60	51	41	32
950	960	162	146	130	114	99	83	71	62	52	43	33
960	970	165	149	133	117	101	85	73	63	54	44	35
970	980	167	151	135	119	104	88	74	65	55	46	36
980	990	170	154	138	122	106	90	76	66	57	47	38
990	1,000	172	156	140	124	109	93	77	68	58	49	39
1,000	1,010	175	159	143	127	111	95	79	69	60	50	41
1,010	1,020	177	161	145	129	114	98	82	71	61	52	42
1,020	1,030	180	164	148	132	116	100	84	72	63	53	44
1,030	1,040	182	166	150	134	119	103	87	74	64	55	45
1,040	1,050	185	169	153	137	121	105	89	75	66	56	47
1,050	1,060	187	171	155	139	124	108	92	77	67	58	48
1,060	1,070	190	174	158	142	126	110	94	78	69	59	50
1,070	1,080	192	176	160	144	129	113	97	81	70	61	51
1,080	1,090	195	179	163	147	131	115	99	83	72	62	53
1,090	1,100	197	181	165	149	134	118	102	86	73	64	54
1,100	1,110	200	184	168	152	136	120	104	88	75	65	56
1,110	1,120	202	186	170	154	139	123	107	91	76	67	57
1,120	1,130	205	189	173	157	141	125	109	93	78	68	59
1,130	1,140	207	191	175	159	144	128	112	96	80	70	60
1,140	1,150	210	194	178	162	146	130	114	98	83	71	62
1,150	1,160	212	196	180	164	149	133	117	101	85	73	63
1,160	1,170	215	199	183	167	151	135	119	103	88	74	65
1,170	1,180	217	201	185	169	154	138	122	106	90	76	66
1,180	1,190	220	204	188	172	156	140	124	108	93	77	68
1,190	1,200	222	206	190	174	159	143	127	111	95	79	69
1,200	1,210	225	209	193	177	161	145	129	113	98	82	71
1,210	1,220	227	211	195	179	164	148	132	116	100	84	72
1,220	1,230	230	214	198	182	166	150	134	118	103	87	74
1,230	1,240	232	216	200	184	169	153	137	121	105	89	75
1,240	1,250	235	219	203	187	171	155	139	123	108	92	77

\$1,250 and over Use Table 1(a) for a **SINGLE** person on page 22. Also see the instructions on page 19.

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid in 2006)

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	\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
125	130	0	0	0	0	0	0	0	0	0	0	0
130	135	0	0	0	0	0	0	0	0	0	0	0
135	140	0	0	0	0	0	0	0	0	0	0	0
140	145	0	0	0	0	0	0	0	0	0	0	0
145	150	0	0	0	0	0	0	0	0	0	0	0
150	155	0	0	0	0	0	0	0	0	0	0	0
155	160	0	0	0	0	0	0	0	0	0	0	0
160	165	1	0	0	0	0	0	0	0	0	0	0
165	170	1	0	0	0	0	0	0	0	0	0	0
170	175	2	0	0	0	0	0	0	0	0	0	0
175	180	2	0	0	0	0	0	0	0	0	0	0
180	185	3	0	0	0	0	0	0	0	0	0	0
185	190	3	0	0	0	0	0	0	0	0	0	0
190	195	4	0	0	0	0	0	0	0	0	0	0
195	200	4	0	0	0	0	0	0	0	0	0	0
200	210	5	0	0	0	0	0	0	0	0	0	0
210	220	6	0	0	0	0	0	0	0	0	0	0
220	230	7	1	0	0	0	0	0	0	0	0	0
230	240	8	2	0	0	0	0	0	0	0	0	0
240	250	9	3	0	0	0	0	0	0	0	0	0
250	260	10	4	0	0	0	0	0	0	0	0	0
260	270	11	5	0	0	0	0	0	0	0	0	0
270	280	12	6	0	0	0	0	0	0	0	0	0
280	290	13	7	0	0	0	0	0	0	0	0	0
290	300	14	8	1	0	0	0	0	0	0	0	0
300	310	15	9	2	0	0	0	0	0	0	0	0
310	320	16	10	3	0	0	0	0	0	0	0	0
320	330	17	11	4	0	0	0	0	0	0	0	0
330	340	18	12	5	0	0	0	0	0	0	0	0
340	350	19	13	6	0	0	0	0	0	0	0	0
350	360	20	14	7	1	0	0	0	0	0	0	0
360	370	21	15	8	2	0	0	0	0	0	0	0
370	380	22	16	9	3	0	0	0	0	0	0	0
380	390	23	17	10	4	0	0	0	0	0	0	0
390	400	24	18	11	5	0	0	0	0	0	0	0
400	410	25	19	12	6	0	0	0	0	0	0	0
410	420	26	20	13	7	1	0	0	0	0	0	0
420	430	27	21	14	8	2	0	0	0	0	0	0
430	440	28	22	15	9	3	0	0	0	0	0	0
440	450	29	23	16	10	4	0	0	0	0	0	0
450	460	31	24	17	11	5	0	0	0	0	0	0
460	470	32	25	18	12	6	0	0	0	0	0	0
470	480	34	26	19	13	7	0	0	0	0	0	0
480	490	35	27	20	14	8	1	0	0	0	0	0
490	500	37	28	21	15	9	2	0	0	0	0	0
500	510	38	29	22	16	10	3	0	0	0	0	0
510	520	40	30	23	17	11	4	0	0	0	0	0
520	530	41	32	24	18	12	5	0	0	0	0	0
530	540	43	33	25	19	13	6	0	0	0	0	0
540	550	44	35	26	20	14	7	1	0	0	0	0
550	560	46	36	27	21	15	8	2	0	0	0	0
560	570	47	38	28	22	16	9	3	0	0	0	0
570	580	49	39	30	23	17	10	4	0	0	0	0
580	590	50	41	31	24	18	11	5	0	0	0	0
590	600	52	42	33	25	19	12	6	0	0	0	0
600	610	53	44	34	26	20	13	7	1	0	0	0
610	620	55	45	36	27	21	14	8	2	0	0	0
620	630	56	47	37	28	22	15	9	3	0	0	0
630	640	58	48	39	29	23	16	10	4	0	0	0
640	650	59	50	40	31	24	17	11	5	0	0	0
650	660	61	51	42	32	25	18	12	6	0	0	0
660	670	62	53	43	34	26	19	13	7	0	0	0
670	680	64	54	45	35	27	20	14	8	1	0	0
680	690	65	56	46	37	28	21	15	9	2	0	0
690	700	67	57	48	38	29	22	16	10	3	0	0
700	710	68	59	49	40	30	23	17	11	4	0	0
710	720	70	60	51	41	32	24	18	12	5	0	0
720	730	71	62	52	43	33	25	19	13	6	0	0
730	740	73	63	54	44	35	26	20	14	7	1	0

MARRIED Persons—WEEKLY Payroll Period
(For Wages Paid in 2006)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$740	\$750	\$74	\$65	\$55	\$46	\$36	\$27	\$21	\$15	\$8	\$2	\$0
750	760	76	66	57	47	38	28	22	16	9	3	0
760	770	77	68	58	49	39	30	23	17	10	4	0
770	780	79	69	60	50	41	31	24	18	11	5	0
780	790	80	71	61	52	42	33	25	19	12	6	0
790	800	82	72	63	53	44	34	26	20	13	7	1
800	810	83	74	64	55	45	36	27	21	14	8	2
810	820	85	75	66	56	47	37	28	22	15	9	3
820	830	86	77	67	58	48	39	29	23	16	10	4
830	840	88	78	69	59	50	40	31	24	17	11	5
840	850	89	80	70	61	51	42	32	25	18	12	6
850	860	91	81	72	62	53	43	34	26	19	13	7
860	870	92	83	73	64	54	45	35	27	20	14	8
870	880	94	84	75	65	56	46	37	28	21	15	9
880	890	95	86	76	67	57	48	38	29	22	16	10
890	900	97	87	78	68	59	49	40	30	23	17	11
900	910	98	89	79	70	60	51	41	32	24	18	12
910	920	100	90	81	71	62	52	43	33	25	19	13
920	930	101	92	82	73	63	54	44	35	26	20	14
930	940	103	93	84	74	65	55	46	36	27	21	15
940	950	104	95	85	76	66	57	47	38	28	22	16
950	960	106	96	87	77	68	58	49	39	30	23	17
960	970	107	98	88	79	69	60	50	41	31	24	18
970	980	109	99	90	80	71	61	52	42	33	25	19
980	990	110	101	91	82	72	63	53	44	34	26	20
990	1,000	112	102	93	83	74	64	55	45	36	27	21
1,000	1,010	113	104	94	85	75	66	56	47	37	28	22
1,010	1,020	115	105	96	86	77	67	58	48	39	29	23
1,020	1,030	116	107	97	88	78	69	59	50	40	31	24
1,030	1,040	118	108	99	89	80	70	61	51	42	32	25
1,040	1,050	119	110	100	91	81	72	62	53	43	34	26
1,050	1,060	121	111	102	92	83	73	64	54	45	35	27
1,060	1,070	122	113	103	94	84	75	65	56	46	37	28
1,070	1,080	124	114	105	95	86	76	67	57	48	38	29
1,080	1,090	125	116	106	97	87	78	68	59	49	40	30
1,090	1,100	127	117	108	98	89	79	70	60	51	41	32
1,100	1,110	128	119	109	100	90	81	71	62	52	43	33
1,110	1,120	130	120	111	101	92	82	73	63	54	44	35
1,120	1,130	131	122	112	103	93	84	74	65	55	46	36
1,130	1,140	133	123	114	104	95	85	76	66	57	47	38
1,140	1,150	134	125	115	106	96	87	77	68	58	49	39
1,150	1,160	136	126	117	107	98	88	79	69	60	50	41
1,160	1,170	137	128	118	109	99	90	80	71	61	52	42
1,170	1,180	139	129	120	110	101	91	82	72	63	53	44
1,180	1,190	140	131	121	112	102	93	83	74	64	55	45
1,190	1,200	142	132	123	113	104	94	85	75	66	56	47
1,200	1,210	143	134	124	115	105	96	86	77	67	58	48
1,210	1,220	145	135	126	116	107	97	88	78	69	59	50
1,220	1,230	146	137	127	118	108	99	89	80	70	61	51
1,230	1,240	148	138	129	119	110	100	91	81	72	62	53
1,240	1,250	149	140	130	121	111	102	92	83	73	64	54
1,250	1,260	151	141	132	122	113	103	94	84	75	65	56
1,260	1,270	152	143	133	124	114	105	95	86	76	67	57
1,270	1,280	154	144	135	125	116	106	97	87	78	68	59
1,280	1,290	155	146	136	127	117	108	98	89	79	70	60
1,290	1,300	157	147	138	128	119	109	100	90	81	71	62
1,300	1,310	158	149	139	130	120	111	101	92	82	73	63
1,310	1,320	161	150	141	131	122	112	103	93	84	74	65
1,320	1,330	163	152	142	133	123	114	104	95	85	76	66
1,330	1,340	166	153	144	134	125	115	106	96	87	77	68
1,340	1,350	168	155	145	136	126	117	107	98	88	79	69
1,350	1,360	171	156	147	137	128	118	109	99	90	80	71
1,360	1,370	173	158	148	139	129	120	110	101	91	82	72
1,370	1,380	176	160	150	140	131	121	112	102	93	83	74
1,380	1,390	178	162	151	142	132	123	113	104	94	85	75
1,390	1,400	181	165	153	143	134	124	115	105	96	86	77

\$1,400 and over

Use Table 1(b) for a **MARRIED** person on page 22. Also see the instructions on page 19.

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid in 2006)

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	0	0	0	0	0	0	0	0	0	0
230	235	13	0	0	0	0	0	0	0	0	0	0
235	240	14	1	0	0	0	0	0	0	0	0	0
240	245	14	1	0	0	0	0	0	0	0	0	0
245	250	15	2	0	0	0	0	0	0	0	0	0
250	260	15	3	0	0	0	0	0	0	0	0	0
260	270	16	4	0	0	0	0	0	0	0	0	0
270	280	17	5	0	0	0	0	0	0	0	0	0
280	290	18	6	0	0	0	0	0	0	0	0	0
290	300	19	7	0	0	0	0	0	0	0	0	0
300	310	20	8	0	0	0	0	0	0	0	0	0
310	320	21	9	0	0	0	0	0	0	0	0	0
320	330	22	10	0	0	0	0	0	0	0	0	0
330	340	23	11	0	0	0	0	0	0	0	0	0
340	350	24	12	0	0	0	0	0	0	0	0	0
350	360	25	13	0	0	0	0	0	0	0	0	0
360	370	26	14	1	0	0	0	0	0	0	0	0
370	380	27	15	2	0	0	0	0	0	0	0	0
380	390	28	16	3	0	0	0	0	0	0	0	0
390	400	30	17	4	0	0	0	0	0	0	0	0
400	410	31	18	5	0	0	0	0	0	0	0	0
410	420	33	19	6	0	0	0	0	0	0	0	0
420	430	34	20	7	0	0	0	0	0	0	0	0
430	440	36	21	8	0	0	0	0	0	0	0	0
440	450	37	22	9	0	0	0	0	0	0	0	0
450	460	39	23	10	0	0	0	0	0	0	0	0
460	470	40	24	11	0	0	0	0	0	0	0	0
470	480	42	25	12	0	0	0	0	0	0	0	0
480	490	43	26	13	0	0	0	0	0	0	0	0
490	500	45	27	14	1	0	0	0	0	0	0	0
500	520	47	28	15	3	0	0	0	0	0	0	0
520	540	50	31	17	5	0	0	0	0	0	0	0
540	560	53	34	19	7	0	0	0	0	0	0	0
560	580	56	37	21	9	0	0	0	0	0	0	0
580	600	59	40	23	11	0	0	0	0	0	0	0
600	620	62	43	25	13	0	0	0	0	0	0	0
620	640	65	46	27	15	2	0	0	0	0	0	0
640	660	68	49	30	17	4	0	0	0	0	0	0
660	680	71	52	33	19	6	0	0	0	0	0	0
680	700	74	55	36	21	8	0	0	0	0	0	0
700	720	77	58	39	23	10	0	0	0	0	0	0
720	740	80	61	42	25	12	0	0	0	0	0	0
740	760	83	64	45	27	14	1	0	0	0	0	0
760	780	86	67	48	29	16	3	0	0	0	0	0
780	800	89	70	51	32	18	5	0	0	0	0	0

SINGLE Persons—BIWEEKLY Payroll Period
(For Wages Paid in 2006)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$800	\$820	\$92	\$73	\$54	\$35	\$20	\$7	\$0	\$0	\$0	\$0	\$0
820	840	95	76	57	38	22	9	0	0	0	0	0
840	860	98	79	60	41	24	11	0	0	0	0	0
860	880	101	82	63	44	26	13	1	0	0	0	0
880	900	104	85	66	47	28	15	3	0	0	0	0
900	920	107	88	69	50	31	17	5	0	0	0	0
920	940	110	91	72	53	34	19	7	0	0	0	0
940	960	113	94	75	56	37	21	9	0	0	0	0
960	980	116	97	78	59	40	23	11	0	0	0	0
980	1,000	119	100	81	62	43	25	13	0	0	0	0
1,000	1,020	122	103	84	65	46	27	15	2	0	0	0
1,020	1,040	125	106	87	68	49	30	17	4	0	0	0
1,040	1,060	128	109	90	71	52	33	19	6	0	0	0
1,060	1,080	131	112	93	74	55	36	21	8	0	0	0
1,080	1,100	134	115	96	77	58	39	23	10	0	0	0
1,100	1,120	137	118	99	80	61	42	25	12	0	0	0
1,120	1,140	140	121	102	83	64	45	27	14	1	0	0
1,140	1,160	143	124	105	86	67	48	29	16	3	0	0
1,160	1,180	146	127	108	89	70	51	32	18	5	0	0
1,180	1,200	149	130	111	92	73	54	35	20	7	0	0
1,200	1,220	152	133	114	95	76	57	38	22	9	0	0
1,220	1,240	155	136	117	98	79	60	41	24	11	0	0
1,240	1,260	159	139	120	101	82	63	44	26	13	1	0
1,260	1,280	164	142	123	104	85	66	47	28	15	3	0
1,280	1,300	169	145	126	107	88	69	50	31	17	5	0
1,300	1,320	174	148	129	110	91	72	53	34	19	7	0
1,320	1,340	179	151	132	113	94	75	56	37	21	9	0
1,340	1,360	184	154	135	116	97	78	59	40	23	11	0
1,360	1,380	189	157	138	119	100	81	62	43	25	13	0
1,380	1,400	194	162	141	122	103	84	65	46	27	15	2
1,400	1,420	199	167	144	125	106	87	68	49	30	17	4
1,420	1,440	204	172	147	128	109	90	71	52	33	19	6
1,440	1,460	209	177	150	131	112	93	74	55	36	21	8
1,460	1,480	214	182	153	134	115	96	77	58	39	23	10
1,480	1,500	219	187	156	137	118	99	80	61	42	25	12
1,500	1,520	224	192	161	140	121	102	83	64	45	27	14
1,520	1,540	229	197	166	143	124	105	86	67	48	29	16
1,540	1,560	234	202	171	146	127	108	89	70	51	32	18
1,560	1,580	239	207	176	149	130	111	92	73	54	35	20
1,580	1,600	244	212	181	152	133	114	95	76	57	38	22
1,600	1,620	249	217	186	155	136	117	98	79	60	41	24
1,620	1,640	254	222	191	159	139	120	101	82	63	44	26
1,640	1,660	259	227	196	164	142	123	104	85	66	47	28
1,660	1,680	264	232	201	169	145	126	107	88	69	50	31
1,680	1,700	269	237	206	174	148	129	110	91	72	53	34
1,700	1,720	274	242	211	179	151	132	113	94	75	56	37
1,720	1,740	279	247	216	184	154	135	116	97	78	59	40
1,740	1,760	284	252	221	189	157	138	119	100	81	62	43
1,760	1,780	289	257	226	194	162	141	122	103	84	65	46
1,780	1,800	294	262	231	199	167	144	125	106	87	68	49
1,800	1,820	299	267	236	204	172	147	128	109	90	71	52
1,820	1,840	304	272	241	209	177	150	131	112	93	74	55
1,840	1,860	309	277	246	214	182	153	134	115	96	77	58
1,860	1,880	314	282	251	219	187	156	137	118	99	80	61
1,880	1,900	319	287	256	224	192	160	140	121	102	83	64
1,900	1,920	324	292	261	229	197	165	143	124	105	86	67
1,920	1,940	329	297	266	234	202	170	146	127	108	89	70
1,940	1,960	334	302	271	239	207	175	149	130	111	92	73
1,960	1,980	339	307	276	244	212	180	152	133	114	95	76
1,980	2,000	344	312	281	249	217	185	155	136	117	98	79
2,000	2,020	349	317	286	254	222	190	159	139	120	101	82
2,020	2,040	354	322	291	259	227	195	164	142	123	104	85
2,040	2,060	359	327	296	264	232	200	169	145	126	107	88
2,060	2,080	364	332	301	269	237	205	174	148	129	110	91
2,080	2,100	369	337	306	274	242	210	179	151	132	113	94

\$2,100 and over

Use Table 2(a) for a **SINGLE** person on page 22. Also see the instructions on page 19.

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid in 2006)

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	\$250	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
250	260	0	0	0	0	0	0	0	0	0	0	0
260	270	0	0	0	0	0	0	0	0	0	0	0
270	280	0	0	0	0	0	0	0	0	0	0	0
280	290	0	0	0	0	0	0	0	0	0	0	0
290	300	0	0	0	0	0	0	0	0	0	0	0
300	310	0	0	0	0	0	0	0	0	0	0	0
310	320	1	0	0	0	0	0	0	0	0	0	0
320	330	2	0	0	0	0	0	0	0	0	0	0
330	340	3	0	0	0	0	0	0	0	0	0	0
340	350	4	0	0	0	0	0	0	0	0	0	0
350	360	5	0	0	0	0	0	0	0	0	0	0
360	370	6	0	0	0	0	0	0	0	0	0	0
370	380	7	0	0	0	0	0	0	0	0	0	0
380	390	8	0	0	0	0	0	0	0	0	0	0
390	400	9	0	0	0	0	0	0	0	0	0	0
400	410	10	0	0	0	0	0	0	0	0	0	0
410	420	11	0	0	0	0	0	0	0	0	0	0
420	430	12	0	0	0	0	0	0	0	0	0	0
430	440	13	0	0	0	0	0	0	0	0	0	0
440	450	14	1	0	0	0	0	0	0	0	0	0
450	460	15	2	0	0	0	0	0	0	0	0	0
460	470	16	3	0	0	0	0	0	0	0	0	0
470	480	17	4	0	0	0	0	0	0	0	0	0
480	490	18	5	0	0	0	0	0	0	0	0	0
490	500	19	6	0	0	0	0	0	0	0	0	0
500	520	20	8	0	0	0	0	0	0	0	0	0
520	540	22	10	0	0	0	0	0	0	0	0	0
540	560	24	12	0	0	0	0	0	0	0	0	0
560	580	26	14	1	0	0	0	0	0	0	0	0
580	600	28	16	3	0	0	0	0	0	0	0	0
600	620	30	18	5	0	0	0	0	0	0	0	0
620	640	32	20	7	0	0	0	0	0	0	0	0
640	660	34	22	9	0	0	0	0	0	0	0	0
660	680	36	24	11	0	0	0	0	0	0	0	0
680	700	38	26	13	0	0	0	0	0	0	0	0
700	720	40	28	15	2	0	0	0	0	0	0	0
720	740	42	30	17	4	0	0	0	0	0	0	0
740	760	44	32	19	6	0	0	0	0	0	0	0
760	780	46	34	21	8	0	0	0	0	0	0	0
780	800	48	36	23	10	0	0	0	0	0	0	0
800	820	50	38	25	12	0	0	0	0	0	0	0
820	840	52	40	27	14	1	0	0	0	0	0	0
840	860	54	42	29	16	3	0	0	0	0	0	0
860	880	56	44	31	18	5	0	0	0	0	0	0
880	900	59	46	33	20	7	0	0	0	0	0	0
900	920	62	48	35	22	9	0	0	0	0	0	0
920	940	65	50	37	24	11	0	0	0	0	0	0
940	960	68	52	39	26	13	1	0	0	0	0	0
960	980	71	54	41	28	15	3	0	0	0	0	0
980	1,000	74	56	43	30	17	5	0	0	0	0	0
1,000	1,020	77	58	45	32	19	7	0	0	0	0	0
1,020	1,040	80	61	47	34	21	9	0	0	0	0	0
1,040	1,060	83	64	49	36	23	11	0	0	0	0	0
1,060	1,080	86	67	51	38	25	13	0	0	0	0	0
1,080	1,100	89	70	53	40	27	15	2	0	0	0	0
1,100	1,120	92	73	55	42	29	17	4	0	0	0	0
1,120	1,140	95	76	57	44	31	19	6	0	0	0	0
1,140	1,160	98	79	60	46	33	21	8	0	0	0	0
1,160	1,180	101	82	63	48	35	23	10	0	0	0	0
1,180	1,200	104	85	66	50	37	25	12	0	0	0	0
1,200	1,220	107	88	69	52	39	27	14	1	0	0	0
1,220	1,240	110	91	72	54	41	29	16	3	0	0	0
1,240	1,260	113	94	75	56	43	31	18	5	0	0	0
1,260	1,280	116	97	78	59	45	33	20	7	0	0	0
1,280	1,300	119	100	81	62	47	35	22	9	0	0	0
1,300	1,320	122	103	84	65	49	37	24	11	0	0	0
1,320	1,340	125	106	87	68	51	39	26	13	1	0	0
1,340	1,360	128	109	90	71	53	41	28	15	3	0	0
1,360	1,380	131	112	93	74	55	43	30	17	5	0	0

MARRIED Persons—BIWEEKLY Payroll Period
(For Wages Paid in 2006)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$1,380	\$1,400	\$134	\$115	\$96	\$77	\$58	\$45	\$32	\$19	\$7	\$0	\$0
1,400	1,420	137	118	99	80	61	47	34	21	9	0	0
1,420	1,440	140	121	102	83	64	49	36	23	11	0	0
1,440	1,460	143	124	105	86	67	51	38	25	13	0	0
1,460	1,480	146	127	108	89	70	53	40	27	15	2	0
1,480	1,500	149	130	111	92	73	55	42	29	17	4	0
1,500	1,520	152	133	114	95	76	57	44	31	19	6	0
1,520	1,540	155	136	117	98	79	60	46	33	21	8	0
1,540	1,560	158	139	120	101	82	63	48	35	23	10	0
1,560	1,580	161	142	123	104	85	66	50	37	25	12	0
1,580	1,600	164	145	126	107	88	69	52	39	27	14	1
1,600	1,620	167	148	129	110	91	72	54	41	29	16	3
1,620	1,640	170	151	132	113	94	75	56	43	31	18	5
1,640	1,660	173	154	135	116	97	78	58	45	33	20	7
1,660	1,680	176	157	138	119	100	81	61	47	35	22	9
1,680	1,700	179	160	141	122	103	84	64	49	37	24	11
1,700	1,720	182	163	144	125	106	87	67	51	39	26	13
1,720	1,740	185	166	147	128	109	90	70	53	41	28	15
1,740	1,760	188	169	150	131	112	93	73	55	43	30	17
1,760	1,780	191	172	153	134	115	96	76	57	45	32	19
1,780	1,800	194	175	156	137	118	99	79	60	47	34	21
1,800	1,820	197	178	159	140	121	102	82	63	49	36	23
1,820	1,840	200	181	162	143	124	105	85	66	51	38	25
1,840	1,860	203	184	165	146	127	108	88	69	53	40	27
1,860	1,880	206	187	168	149	130	111	91	72	55	42	29
1,880	1,900	209	190	171	152	133	114	94	75	57	44	31
1,900	1,920	212	193	174	155	136	117	97	78	59	46	33
1,920	1,940	215	196	177	158	139	120	100	81	62	48	35
1,940	1,960	218	199	180	161	142	123	103	84	65	50	37
1,960	1,980	221	202	183	164	145	126	106	87	68	52	39
1,980	2,000	224	205	186	167	148	129	109	90	71	54	41
2,000	2,020	227	208	189	170	151	132	112	93	74	56	43
2,020	2,040	230	211	192	173	154	135	115	96	77	58	45
2,040	2,060	233	214	195	176	157	138	118	99	80	61	47
2,060	2,080	236	217	198	179	160	141	121	102	83	64	49
2,080	2,100	239	220	201	182	163	144	124	105	86	67	51
2,100	2,120	242	223	204	185	166	147	127	108	89	70	53
2,120	2,140	245	226	207	188	169	150	130	111	92	73	55
2,140	2,160	248	229	210	191	172	153	133	114	95	76	57
2,160	2,180	251	232	213	194	175	156	136	117	98	79	60
2,180	2,200	254	235	216	197	178	159	139	120	101	82	63
2,200	2,220	257	238	219	200	181	162	142	123	104	85	66
2,220	2,240	260	241	222	203	184	165	145	126	107	88	69
2,240	2,260	263	244	225	206	187	168	148	129	110	91	72
2,260	2,280	266	247	228	209	190	171	151	132	113	94	75
2,280	2,300	269	250	231	212	193	174	154	135	116	97	78
2,300	2,320	272	253	234	215	196	177	157	138	119	100	81
2,320	2,340	275	256	237	218	199	180	160	141	122	103	84
2,340	2,360	278	259	240	221	202	183	163	144	125	106	87
2,360	2,380	281	262	243	224	205	186	166	147	128	109	90
2,380	2,400	284	265	246	227	208	189	169	150	131	112	93
2,400	2,420	287	268	249	230	211	192	172	153	134	115	96
2,420	2,440	290	271	252	233	214	195	175	156	137	118	99
2,440	2,460	293	274	255	236	217	198	178	159	140	121	102
2,460	2,480	296	277	258	239	220	201	181	162	143	124	105
2,480	2,500	299	280	261	242	223	204	184	165	146	127	108
2,500	2,520	302	283	264	245	226	207	187	168	149	130	111
2,520	2,540	305	286	267	248	229	210	190	171	152	133	114
2,540	2,560	308	289	270	251	232	213	193	174	155	136	117
2,560	2,580	311	292	273	254	235	216	196	177	158	139	120
2,580	2,600	314	295	276	257	238	219	199	180	161	142	123
2,600	2,620	317	298	279	260	241	222	202	183	164	145	126
2,620	2,640	321	301	282	263	244	225	205	186	167	148	129
2,640	2,660	326	304	285	266	247	228	208	189	170	151	132
2,660	2,680	331	307	288	269	250	231	211	192	173	154	135
2,680	2,700	336	310	291	272	253	234	214	195	176	157	138

\$2,700 and over

Use Table 2(b) for a MARRIED person on page 22. Also see the instructions on page 19.

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 2006)

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	0	0	0	0	0	0	0	0	0	0
245	250	14	0	0	0	0	0	0	0	0	0	0
250	260	14	1	0	0	0	0	0	0	0	0	0
260	270	15	2	0	0	0	0	0	0	0	0	0
270	280	16	3	0	0	0	0	0	0	0	0	0
280	290	17	4	0	0	0	0	0	0	0	0	0
290	300	18	5	0	0	0	0	0	0	0	0	0
300	310	19	6	0	0	0	0	0	0	0	0	0
310	320	20	7	0	0	0	0	0	0	0	0	0
320	330	21	8	0	0	0	0	0	0	0	0	0
330	340	22	9	0	0	0	0	0	0	0	0	0
340	350	23	10	0	0	0	0	0	0	0	0	0
350	360	24	11	0	0	0	0	0	0	0	0	0
360	370	25	12	0	0	0	0	0	0	0	0	0
370	380	26	13	0	0	0	0	0	0	0	0	0
380	390	27	14	0	0	0	0	0	0	0	0	0
390	400	28	15	1	0	0	0	0	0	0	0	0
400	410	29	16	2	0	0	0	0	0	0	0	0
410	420	30	17	3	0	0	0	0	0	0	0	0
420	430	32	18	4	0	0	0	0	0	0	0	0
430	440	33	19	5	0	0	0	0	0	0	0	0
440	450	35	20	6	0	0	0	0	0	0	0	0
450	460	36	21	7	0	0	0	0	0	0	0	0
460	470	38	22	8	0	0	0	0	0	0	0	0
470	480	39	23	9	0	0	0	0	0	0	0	0
480	490	41	24	10	0	0	0	0	0	0	0	0
490	500	42	25	11	0	0	0	0	0	0	0	0
500	520	45	26	12	0	0	0	0	0	0	0	0
520	540	48	28	14	1	0	0	0	0	0	0	0
540	560	51	30	16	3	0	0	0	0	0	0	0
560	580	54	33	18	5	0	0	0	0	0	0	0
580	600	57	36	20	7	0	0	0	0	0	0	0
600	620	60	39	22	9	0	0	0	0	0	0	0
620	640	63	42	24	11	0	0	0	0	0	0	0
640	660	66	45	26	13	0	0	0	0	0	0	0
660	680	69	48	28	15	1	0	0	0	0	0	0
680	700	72	51	30	17	3	0	0	0	0	0	0
700	720	75	54	33	19	5	0	0	0	0	0	0
720	740	78	57	36	21	7	0	0	0	0	0	0
740	760	81	60	39	23	9	0	0	0	0	0	0
760	780	84	63	42	25	11	0	0	0	0	0	0
780	800	87	66	45	27	13	0	0	0	0	0	0
800	820	90	69	48	29	15	1	0	0	0	0	0
820	840	93	72	51	31	17	3	0	0	0	0	0

SINGLE Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 2006)

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	\$96	\$75	\$54	\$34	\$19	\$5	\$0	\$0	\$0	\$0	\$0
860	880	99	78	57	37	21	7	0	0	0	0	0
880	900	102	81	60	40	23	9	0	0	0	0	0
900	920	105	84	63	43	25	11	0	0	0	0	0
920	940	108	87	66	46	27	13	0	0	0	0	0
940	960	111	90	69	49	29	15	1	0	0	0	0
960	980	114	93	72	52	31	17	3	0	0	0	0
980	1,000	117	96	75	55	34	19	5	0	0	0	0
1,000	1,020	120	99	78	58	37	21	7	0	0	0	0
1,020	1,040	123	102	81	61	40	23	9	0	0	0	0
1,040	1,060	126	105	84	64	43	25	11	0	0	0	0
1,060	1,080	129	108	87	67	46	27	13	0	0	0	0
1,080	1,100	132	111	90	70	49	29	15	2	0	0	0
1,100	1,120	135	114	93	73	52	32	17	4	0	0	0
1,120	1,140	138	117	96	76	55	35	19	6	0	0	0
1,140	1,160	141	120	99	79	58	38	21	8	0	0	0
1,160	1,180	144	123	102	82	61	41	23	10	0	0	0
1,180	1,200	147	126	105	85	64	44	25	12	0	0	0
1,200	1,220	150	129	108	88	67	47	27	14	0	0	0
1,220	1,240	153	132	111	91	70	50	29	16	2	0	0
1,240	1,260	156	135	114	94	73	53	32	18	4	0	0
1,260	1,280	159	138	117	97	76	56	35	20	6	0	0
1,280	1,300	162	141	120	100	79	59	38	22	8	0	0
1,300	1,320	165	144	123	103	82	62	41	24	10	0	0
1,320	1,340	168	147	126	106	85	65	44	26	12	0	0
1,340	1,360	171	150	129	109	88	68	47	28	14	0	0
1,360	1,380	176	153	132	112	91	71	50	30	16	2	0
1,380	1,400	181	156	135	115	94	74	53	32	18	4	0
1,400	1,420	186	159	138	118	97	77	56	35	20	6	0
1,420	1,440	191	162	141	121	100	80	59	38	22	8	0
1,440	1,460	196	165	144	124	103	83	62	41	24	10	0
1,460	1,480	201	168	147	127	106	86	65	44	26	12	0
1,480	1,500	206	172	150	130	109	89	68	47	28	14	0
1,500	1,520	211	177	153	133	112	92	71	50	30	16	2
1,520	1,540	216	182	156	136	115	95	74	53	33	18	4
1,540	1,560	221	187	159	139	118	98	77	56	36	20	6
1,560	1,580	226	192	162	142	121	101	80	59	39	22	8
1,580	1,600	231	197	165	145	124	104	83	62	42	24	10
1,600	1,620	236	202	168	148	127	107	86	65	45	26	12
1,620	1,640	241	207	173	151	130	110	89	68	48	28	14
1,640	1,660	246	212	178	154	133	113	92	71	51	30	16
1,660	1,680	251	217	183	157	136	116	95	74	54	33	18
1,680	1,700	256	222	188	160	139	119	98	77	57	36	20
1,700	1,720	261	227	193	163	142	122	101	80	60	39	22
1,720	1,740	266	232	198	166	145	125	104	83	63	42	24
1,740	1,760	271	237	203	169	148	128	107	86	66	45	26
1,760	1,780	276	242	208	173	151	131	110	89	69	48	28
1,780	1,800	281	247	213	178	154	134	113	92	72	51	30
1,800	1,820	286	252	218	183	157	137	116	95	75	54	33
1,820	1,840	291	257	223	188	160	140	119	98	78	57	36
1,840	1,860	296	262	228	193	163	143	122	101	81	60	39
1,860	1,880	301	267	233	198	166	146	125	104	84	63	42
1,880	1,900	306	272	238	203	169	149	128	107	87	66	45
1,900	1,920	311	277	243	208	174	152	131	110	90	69	48
1,920	1,940	316	282	248	213	179	155	134	113	93	72	51
1,940	1,960	321	287	253	218	184	158	137	116	96	75	54
1,960	1,980	326	292	258	223	189	161	140	119	99	78	57
1,980	2,000	331	297	263	228	194	164	143	122	102	81	60
2,000	2,020	336	302	268	233	199	167	146	125	105	84	63
2,020	2,040	341	307	273	238	204	170	149	128	108	87	66
2,040	2,060	346	312	278	243	209	174	152	131	111	90	69
2,060	2,080	351	317	283	248	214	179	155	134	114	93	72
2,080	2,100	356	322	288	253	219	184	158	137	117	96	75
2,100	2,120	361	327	293	258	224	189	161	140	120	99	78
2,120	2,140	366	332	298	263	229	194	164	143	123	102	81

\$2,140 and over

Use Table 3(a) for a **SINGLE** person on page 22. Also see the instructions on page 19.

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 2006)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$270	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270	280	0	0	0	0	0	0	0	0	0	0	0
280	290	0	0	0	0	0	0	0	0	0	0	0
290	300	0	0	0	0	0	0	0	0	0	0	0
300	310	0	0	0	0	0	0	0	0	0	0	0
310	320	0	0	0	0	0	0	0	0	0	0	0
320	330	0	0	0	0	0	0	0	0	0	0	0
330	340	0	0	0	0	0	0	0	0	0	0	0
340	350	1	0	0	0	0	0	0	0	0	0	0
350	360	2	0	0	0	0	0	0	0	0	0	0
360	370	3	0	0	0	0	0	0	0	0	0	0
370	380	4	0	0	0	0	0	0	0	0	0	0
380	390	5	0	0	0	0	0	0	0	0	0	0
390	400	6	0	0	0	0	0	0	0	0	0	0
400	410	7	0	0	0	0	0	0	0	0	0	0
410	420	8	0	0	0	0	0	0	0	0	0	0
420	430	9	0	0	0	0	0	0	0	0	0	0
430	440	10	0	0	0	0	0	0	0	0	0	0
440	450	11	0	0	0	0	0	0	0	0	0	0
450	460	12	0	0	0	0	0	0	0	0	0	0
460	470	13	0	0	0	0	0	0	0	0	0	0
470	480	14	0	0	0	0	0	0	0	0	0	0
480	490	15	1	0	0	0	0	0	0	0	0	0
490	500	16	2	0	0	0	0	0	0	0	0	0
500	520	18	4	0	0	0	0	0	0	0	0	0
520	540	20	6	0	0	0	0	0	0	0	0	0
540	560	22	8	0	0	0	0	0	0	0	0	0
560	580	24	10	0	0	0	0	0	0	0	0	0
580	600	26	12	0	0	0	0	0	0	0	0	0
600	620	28	14	0	0	0	0	0	0	0	0	0
620	640	30	16	2	0	0	0	0	0	0	0	0
640	660	32	18	4	0	0	0	0	0	0	0	0
660	680	34	20	6	0	0	0	0	0	0	0	0
680	700	36	22	8	0	0	0	0	0	0	0	0
700	720	38	24	10	0	0	0	0	0	0	0	0
720	740	40	26	12	0	0	0	0	0	0	0	0
740	760	42	28	14	0	0	0	0	0	0	0	0
760	780	44	30	16	2	0	0	0	0	0	0	0
780	800	46	32	18	4	0	0	0	0	0	0	0
800	820	48	34	20	6	0	0	0	0	0	0	0
820	840	50	36	22	8	0	0	0	0	0	0	0
840	860	52	38	24	10	0	0	0	0	0	0	0
860	880	54	40	26	12	0	0	0	0	0	0	0
880	900	56	42	28	14	1	0	0	0	0	0	0
900	920	58	44	30	16	3	0	0	0	0	0	0
920	940	60	46	32	18	5	0	0	0	0	0	0
940	960	62	48	34	20	7	0	0	0	0	0	0
960	980	64	50	36	22	9	0	0	0	0	0	0
980	1,000	67	52	38	24	11	0	0	0	0	0	0
1,000	1,020	70	54	40	26	13	0	0	0	0	0	0
1,020	1,040	73	56	42	28	15	1	0	0	0	0	0
1,040	1,060	76	58	44	30	17	3	0	0	0	0	0
1,060	1,080	79	60	46	32	19	5	0	0	0	0	0
1,080	1,100	82	62	48	34	21	7	0	0	0	0	0
1,100	1,120	85	65	50	36	23	9	0	0	0	0	0
1,120	1,140	88	68	52	38	25	11	0	0	0	0	0
1,140	1,160	91	71	54	40	27	13	0	0	0	0	0
1,160	1,180	94	74	56	42	29	15	1	0	0	0	0
1,180	1,200	97	77	58	44	31	17	3	0	0	0	0
1,200	1,220	100	80	60	46	33	19	5	0	0	0	0
1,220	1,240	103	83	62	48	35	21	7	0	0	0	0
1,240	1,260	106	86	65	50	37	23	9	0	0	0	0
1,260	1,280	109	89	68	52	39	25	11	0	0	0	0
1,280	1,300	112	92	71	54	41	27	13	0	0	0	0
1,300	1,320	115	95	74	56	43	29	15	1	0	0	0
1,320	1,340	118	98	77	58	45	31	17	3	0	0	0
1,340	1,360	121	101	80	60	47	33	19	5	0	0	0
1,360	1,380	124	104	83	63	49	35	21	7	0	0	0
1,380	1,400	127	107	86	66	51	37	23	9	0	0	0
1,400	1,420	130	110	89	69	53	39	25	11	0	0	0

MARRIED Persons—SEMIMONTHLY Payroll Period
(For Wages Paid in 2006)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$1,420	\$1,440	\$133	\$113	\$92	\$72	\$55	\$41	\$27	\$13	\$0	\$0	\$0
1,440	1,460	136	116	95	75	57	43	29	15	2	0	0
1,460	1,480	139	119	98	78	59	45	31	17	4	0	0
1,480	1,500	142	122	101	81	61	47	33	19	6	0	0
1,500	1,520	145	125	104	84	63	49	35	21	8	0	0
1,520	1,540	148	128	107	87	66	51	37	23	10	0	0
1,540	1,560	151	131	110	90	69	53	39	25	12	0	0
1,560	1,580	154	134	113	93	72	55	41	27	14	0	0
1,580	1,600	157	137	116	96	75	57	43	29	16	2	0
1,600	1,620	160	140	119	99	78	59	45	31	18	4	0
1,620	1,640	163	143	122	102	81	61	47	33	20	6	0
1,640	1,660	166	146	125	105	84	63	49	35	22	8	0
1,660	1,680	169	149	128	108	87	66	51	37	24	10	0
1,680	1,700	172	152	131	111	90	69	53	39	26	12	0
1,700	1,720	175	155	134	114	93	72	55	41	28	14	0
1,720	1,740	178	158	137	117	96	75	57	43	30	16	2
1,740	1,760	181	161	140	120	99	78	59	45	32	18	4
1,760	1,780	184	164	143	123	102	81	61	47	34	20	6
1,780	1,800	187	167	146	126	105	84	64	49	36	22	8
1,800	1,820	190	170	149	129	108	87	67	51	38	24	10
1,820	1,840	193	173	152	132	111	90	70	53	40	26	12
1,840	1,860	196	176	155	135	114	93	73	55	42	28	14
1,860	1,880	199	179	158	138	117	96	76	57	44	30	16
1,880	1,900	202	182	161	141	120	99	79	59	46	32	18
1,900	1,920	205	185	164	144	123	102	82	61	48	34	20
1,920	1,940	208	188	167	147	126	105	85	64	50	36	22
1,940	1,960	211	191	170	150	129	108	88	67	52	38	24
1,960	1,980	214	194	173	153	132	111	91	70	54	40	26
1,980	2,000	217	197	176	156	135	114	94	73	56	42	28
2,000	2,020	220	200	179	159	138	117	97	76	58	44	30
2,020	2,040	223	203	182	162	141	120	100	79	60	46	32
2,040	2,060	226	206	185	165	144	123	103	82	62	48	34
2,060	2,080	229	209	188	168	147	126	106	85	64	50	36
2,080	2,100	232	212	191	171	150	129	109	88	67	52	38
2,100	2,120	235	215	194	174	153	132	112	91	70	54	40
2,120	2,140	238	218	197	177	156	135	115	94	73	56	42
2,140	2,160	241	221	200	180	159	138	118	97	76	58	44
2,160	2,180	244	224	203	183	162	141	121	100	79	60	46
2,180	2,200	247	227	206	186	165	144	124	103	82	62	48
2,200	2,220	250	230	209	189	168	147	127	106	85	65	50
2,220	2,240	253	233	212	192	171	150	130	109	88	68	52
2,240	2,260	256	236	215	195	174	153	133	112	91	71	54
2,260	2,280	259	239	218	198	177	156	136	115	94	74	56
2,280	2,300	262	242	221	201	180	159	139	118	97	77	58
2,300	2,320	265	245	224	204	183	162	142	121	100	80	60
2,320	2,340	268	248	227	207	186	165	145	124	103	83	62
2,340	2,360	271	251	230	210	189	168	148	127	106	86	65
2,360	2,380	274	254	233	213	192	171	151	130	109	89	68
2,380	2,400	277	257	236	216	195	174	154	133	112	92	71
2,400	2,420	280	260	239	219	198	177	157	136	115	95	74
2,420	2,440	283	263	242	222	201	180	160	139	118	98	77
2,440	2,460	286	266	245	225	204	183	163	142	121	101	80
2,460	2,480	289	269	248	228	207	186	166	145	124	104	83
2,480	2,500	292	272	251	231	210	189	169	148	127	107	86
2,500	2,520	295	275	254	234	213	192	172	151	130	110	89
2,520	2,540	298	278	257	237	216	195	175	154	133	113	92
2,540	2,560	301	281	260	240	219	198	178	157	136	116	95
2,560	2,580	304	284	263	243	222	201	181	160	139	119	98
2,580	2,600	307	287	266	246	225	204	184	163	142	122	101
2,600	2,620	310	290	269	249	228	207	187	166	145	125	104
2,620	2,640	313	293	272	252	231	210	190	169	148	128	107
2,640	2,660	316	296	275	255	234	213	193	172	151	131	110
2,660	2,680	319	299	278	258	237	216	196	175	154	134	113
2,680	2,700	322	302	281	261	240	219	199	178	157	137	116
2,700	2,720	325	305	284	264	243	222	202	181	160	140	119
2,720	2,740	328	308	287	267	246	225	205	184	163	143	122

\$2,740 and over

Use Table 3(b) for a **MARRIED** person on page 22. Also see the instructions on page 19.

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid in 2006)

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	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	230	0	0	0	0	0	0	0	0	0	0	0
230	240	1	0	0	0	0	0	0	0	0	0	0
240	250	2	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	0	0	0	0	0	0	0	0	0	0
500	520	29	1	0	0	0	0	0	0	0	0	0
520	540	31	3	0	0	0	0	0	0	0	0	0
540	560	33	5	0	0	0	0	0	0	0	0	0
560	580	35	7	0	0	0	0	0	0	0	0	0
580	600	37	9	0	0	0	0	0	0	0	0	0
600	640	40	12	0	0	0	0	0	0	0	0	0
640	680	44	16	0	0	0	0	0	0	0	0	0
680	720	48	20	0	0	0	0	0	0	0	0	0
720	760	52	24	0	0	0	0	0	0	0	0	0
760	800	56	28	1	0	0	0	0	0	0	0	0
800	840	60	32	5	0	0	0	0	0	0	0	0
840	880	65	36	9	0	0	0	0	0	0	0	0
880	920	71	40	13	0	0	0	0	0	0	0	0
920	960	77	44	17	0	0	0	0	0	0	0	0
960	1,000	83	48	21	0	0	0	0	0	0	0	0
1,000	1,040	89	52	25	0	0	0	0	0	0	0	0
1,040	1,080	95	56	29	1	0	0	0	0	0	0	0
1,080	1,120	101	60	33	5	0	0	0	0	0	0	0
1,120	1,160	107	66	37	9	0	0	0	0	0	0	0
1,160	1,200	113	72	41	13	0	0	0	0	0	0	0
1,200	1,240	119	78	45	17	0	0	0	0	0	0	0
1,240	1,280	125	84	49	21	0	0	0	0	0	0	0
1,280	1,320	131	90	53	25	0	0	0	0	0	0	0
1,320	1,360	137	96	57	29	2	0	0	0	0	0	0
1,360	1,400	143	102	61	33	6	0	0	0	0	0	0
1,400	1,440	149	108	67	37	10	0	0	0	0	0	0
1,440	1,480	155	114	73	41	14	0	0	0	0	0	0
1,480	1,520	161	120	79	45	18	0	0	0	0	0	0
1,520	1,560	167	126	85	49	22	0	0	0	0	0	0
1,560	1,600	173	132	91	53	26	0	0	0	0	0	0
1,600	1,640	179	138	97	57	30	2	0	0	0	0	0
1,640	1,680	185	144	103	62	34	6	0	0	0	0	0
1,680	1,720	191	150	109	68	38	10	0	0	0	0	0
1,720	1,760	197	156	115	74	42	14	0	0	0	0	0
1,760	1,800	203	162	121	80	46	18	0	0	0	0	0
1,800	1,840	209	168	127	86	50	22	0	0	0	0	0
1,840	1,880	215	174	133	92	54	26	0	0	0	0	0
1,880	1,920	221	180	139	98	58	30	3	0	0	0	0
1,920	1,960	227	186	145	104	62	34	7	0	0	0	0
1,960	2,000	233	192	151	110	68	38	11	0	0	0	0
2,000	2,040	239	198	157	116	74	42	15	0	0	0	0
2,040	2,080	245	204	163	122	80	46	19	0	0	0	0
2,080	2,120	251	210	169	128	86	50	23	0	0	0	0
2,120	2,160	257	216	175	134	92	54	27	0	0	0	0
2,160	2,200	263	222	181	140	98	58	31	3	0	0	0
2,200	2,240	269	228	187	146	104	63	35	7	0	0	0
2,240	2,280	275	234	193	152	110	69	39	11	0	0	0
2,280	2,320	281	240	199	158	116	75	43	15	0	0	0
2,320	2,360	287	246	205	164	122	81	47	19	0	0	0
2,360	2,400	293	252	211	170	128	87	51	23	0	0	0
2,400	2,440	299	258	217	176	134	93	55	27	0	0	0

SINGLE Persons—MONTHLY Payroll Period
(For Wages Paid in 2006)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$2,440	\$2,480	\$305	\$264	\$223	\$182	\$140	\$99	\$59	\$31	\$4	\$0	\$0
2,480	2,520	311	270	229	188	146	105	64	35	8	0	0
2,520	2,560	317	276	235	194	152	111	70	39	12	0	0
2,560	2,600	323	282	241	200	158	117	76	43	16	0	0
2,600	2,640	329	288	247	206	164	123	82	47	20	0	0
2,640	2,680	335	294	253	212	170	129	88	51	24	0	0
2,680	2,720	343	300	259	218	176	135	94	55	28	0	0
2,720	2,760	353	306	265	224	182	141	100	59	32	4	0
2,760	2,800	363	312	271	230	188	147	106	65	36	8	0
2,800	2,840	373	318	277	236	194	153	112	71	40	12	0
2,840	2,880	383	324	283	242	200	159	118	77	44	16	0
2,880	2,920	393	330	289	248	206	165	124	83	48	20	0
2,920	2,960	403	336	295	254	212	171	130	89	52	24	0
2,960	3,000	413	344	301	260	218	177	136	95	56	28	1
3,000	3,040	423	354	307	266	224	183	142	101	60	32	5
3,040	3,080	433	364	313	272	230	189	148	107	65	36	9
3,080	3,120	443	374	319	278	236	195	154	113	71	40	13
3,120	3,160	453	384	325	284	242	201	160	119	77	44	17
3,160	3,200	463	394	331	290	248	207	166	125	83	48	21
3,200	3,240	473	404	337	296	254	213	172	131	89	52	25
3,240	3,280	483	414	345	302	260	219	178	137	95	56	29
3,280	3,320	493	424	355	308	266	225	184	143	101	60	33
3,320	3,360	503	434	365	314	272	231	190	149	107	66	37
3,360	3,400	513	444	375	320	278	237	196	155	113	72	41
3,400	3,440	523	454	385	326	284	243	202	161	119	78	45
3,440	3,480	533	464	395	332	290	249	208	167	125	84	49
3,480	3,520	543	474	405	338	296	255	214	173	131	90	53
3,520	3,560	553	484	415	346	302	261	220	179	137	96	57
3,560	3,600	563	494	425	356	308	267	226	185	143	102	61
3,600	3,640	573	504	435	366	314	273	232	191	149	108	67
3,640	3,680	583	514	445	376	320	279	238	197	155	114	73
3,680	3,720	593	524	455	386	326	285	244	203	161	120	79
3,720	3,760	603	534	465	396	332	291	250	209	167	126	85
3,760	3,800	613	544	475	406	338	297	256	215	173	132	91
3,800	3,840	623	554	485	416	348	303	262	221	179	138	97
3,840	3,880	633	564	495	426	358	309	268	227	185	144	103
3,880	3,920	643	574	505	436	368	315	274	233	191	150	109
3,920	3,960	653	584	515	446	378	321	280	239	197	156	115
3,960	4,000	663	594	525	456	388	327	286	245	203	162	121
4,000	4,040	673	604	535	466	398	333	292	251	209	168	127
4,040	4,080	683	614	545	476	408	339	298	257	215	174	133
4,080	4,120	693	624	555	486	418	349	304	263	221	180	139
4,120	4,160	703	634	565	496	428	359	310	269	227	186	145
4,160	4,200	713	644	575	506	438	369	316	275	233	192	151
4,200	4,240	723	654	585	516	448	379	322	281	239	198	157
4,240	4,280	733	664	595	526	458	389	328	287	245	204	163
4,280	4,320	743	674	605	536	468	399	334	293	251	210	169
4,320	4,360	753	684	615	546	478	409	340	299	257	216	175
4,360	4,400	763	694	625	556	488	419	350	305	263	222	181
4,400	4,440	773	704	635	566	498	429	360	311	269	228	187
4,440	4,480	783	714	645	576	508	439	370	317	275	234	193
4,480	4,520	793	724	655	586	518	449	380	323	281	240	199
4,520	4,560	803	734	665	596	528	459	390	329	287	246	205
4,560	4,600	813	744	675	606	538	469	400	335	293	252	211
4,600	4,640	823	754	685	616	548	479	410	341	299	258	217
4,640	4,680	833	764	695	626	558	489	420	351	305	264	223
4,680	4,720	843	774	705	636	568	499	430	361	311	270	229
4,720	4,760	853	784	715	646	578	509	440	371	317	276	235
4,760	4,800	863	794	725	656	588	519	450	381	323	282	241
4,800	4,840	873	804	735	666	598	529	460	391	329	288	247
4,840	4,880	883	814	745	676	608	539	470	401	335	294	253
4,880	4,920	893	824	755	686	618	549	480	411	343	300	259
4,920	4,960	903	834	765	696	628	559	490	421	353	306	265
4,960	5,000	913	844	775	706	638	569	500	431	363	312	271
5,000	5,040	923	854	785	716	648	579	510	441	373	318	277
5,040	5,080	933	864	795	726	658	589	520	451	383	324	283

\$5,080 and over

Use Table 4(a) for a **SINGLE** person on page 22. Also see the instructions on page 19.

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid in 2006)

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	\$540	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
540	560	0	0	0	0	0	0	0	0	0	0	0
560	580	0	0	0	0	0	0	0	0	0	0	0
580	600	0	0	0	0	0	0	0	0	0	0	0
600	640	0	0	0	0	0	0	0	0	0	0	0
640	680	0	0	0	0	0	0	0	0	0	0	0
680	720	3	0	0	0	0	0	0	0	0	0	0
720	760	7	0	0	0	0	0	0	0	0	0	0
760	800	11	0	0	0	0	0	0	0	0	0	0
800	840	15	0	0	0	0	0	0	0	0	0	0
840	880	19	0	0	0	0	0	0	0	0	0	0
880	920	23	0	0	0	0	0	0	0	0	0	0
920	960	27	0	0	0	0	0	0	0	0	0	0
960	1,000	31	4	0	0	0	0	0	0	0	0	0
1,000	1,040	35	8	0	0	0	0	0	0	0	0	0
1,040	1,080	39	12	0	0	0	0	0	0	0	0	0
1,080	1,120	43	16	0	0	0	0	0	0	0	0	0
1,120	1,160	47	20	0	0	0	0	0	0	0	0	0
1,160	1,200	51	24	0	0	0	0	0	0	0	0	0
1,200	1,240	55	28	0	0	0	0	0	0	0	0	0
1,240	1,280	59	32	4	0	0	0	0	0	0	0	0
1,280	1,320	63	36	8	0	0	0	0	0	0	0	0
1,320	1,360	67	40	12	0	0	0	0	0	0	0	0
1,360	1,400	71	44	16	0	0	0	0	0	0	0	0
1,400	1,440	75	48	20	0	0	0	0	0	0	0	0
1,440	1,480	79	52	24	0	0	0	0	0	0	0	0
1,480	1,520	83	56	28	1	0	0	0	0	0	0	0
1,520	1,560	87	60	32	5	0	0	0	0	0	0	0
1,560	1,600	91	64	36	9	0	0	0	0	0	0	0
1,600	1,640	95	68	40	13	0	0	0	0	0	0	0
1,640	1,680	99	72	44	17	0	0	0	0	0	0	0
1,680	1,720	103	76	48	21	0	0	0	0	0	0	0
1,720	1,760	107	80	52	25	0	0	0	0	0	0	0
1,760	1,800	111	84	56	29	1	0	0	0	0	0	0
1,800	1,840	115	88	60	33	5	0	0	0	0	0	0
1,840	1,880	119	92	64	37	9	0	0	0	0	0	0
1,880	1,920	123	96	68	41	13	0	0	0	0	0	0
1,920	1,960	129	100	72	45	17	0	0	0	0	0	0
1,960	2,000	135	104	76	49	21	0	0	0	0	0	0
2,000	2,040	141	108	80	53	25	0	0	0	0	0	0
2,040	2,080	147	112	84	57	29	2	0	0	0	0	0
2,080	2,120	153	116	88	61	33	6	0	0	0	0	0
2,120	2,160	159	120	92	65	37	10	0	0	0	0	0
2,160	2,200	165	124	96	69	41	14	0	0	0	0	0
2,200	2,240	171	130	100	73	45	18	0	0	0	0	0
2,240	2,280	177	136	104	77	49	22	0	0	0	0	0
2,280	2,320	183	142	108	81	53	26	0	0	0	0	0
2,320	2,360	189	148	112	85	57	30	2	0	0	0	0
2,360	2,400	195	154	116	89	61	34	6	0	0	0	0
2,400	2,440	201	160	120	93	65	38	10	0	0	0	0
2,440	2,480	207	166	124	97	69	42	14	0	0	0	0
2,480	2,520	213	172	130	101	73	46	18	0	0	0	0
2,520	2,560	219	178	136	105	77	50	22	0	0	0	0
2,560	2,600	225	184	142	109	81	54	26	0	0	0	0
2,600	2,640	231	190	148	113	85	58	30	3	0	0	0
2,640	2,680	237	196	154	117	89	62	34	7	0	0	0
2,680	2,720	243	202	160	121	93	66	38	11	0	0	0
2,720	2,760	249	208	166	125	97	70	42	15	0	0	0
2,760	2,800	255	214	172	131	101	74	46	19	0	0	0
2,800	2,840	261	220	178	137	105	78	50	23	0	0	0
2,840	2,880	267	226	184	143	109	82	54	27	0	0	0
2,880	2,920	273	232	190	149	113	86	58	31	3	0	0
2,920	2,960	279	238	196	155	117	90	62	35	7	0	0
2,960	3,000	285	244	202	161	121	94	66	39	11	0	0
3,000	3,040	291	250	208	167	126	98	70	43	15	0	0
3,040	3,080	297	256	214	173	132	102	74	47	19	0	0
3,080	3,120	303	262	220	179	138	106	78	51	23	0	0
3,120	3,160	309	268	226	185	144	110	82	55	27	0	0
3,160	3,200	315	274	232	191	150	114	86	59	31	4	0
3,200	3,240	321	280	238	197	156	118	90	63	35	8	0

MARRIED Persons—MONTHLY Payroll Period
(For Wages Paid in 2006)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$3,240	\$3,280	\$327	\$286	\$244	\$203	\$162	\$122	\$94	\$67	\$39	\$12	\$0
3,280	3,320	333	292	250	209	168	127	98	71	43	16	0
3,320	3,360	339	298	256	215	174	133	102	75	47	20	0
3,360	3,400	345	304	262	221	180	139	106	79	51	24	0
3,400	3,440	351	310	268	227	186	145	110	83	55	28	0
3,440	3,480	357	316	274	233	192	151	114	87	59	32	4
3,480	3,520	363	322	280	239	198	157	118	91	63	36	8
3,520	3,560	369	328	286	245	204	163	122	95	67	40	12
3,560	3,600	375	334	292	251	210	169	127	99	71	44	16
3,600	3,640	381	340	298	257	216	175	133	103	75	48	20
3,640	3,680	387	346	304	263	222	181	139	107	79	52	24
3,680	3,720	393	352	310	269	228	187	145	111	83	56	28
3,720	3,760	399	358	316	275	234	193	151	115	87	60	32
3,760	3,800	405	364	322	281	240	199	157	119	91	64	36
3,800	3,840	411	370	328	287	246	205	163	123	95	68	40
3,840	3,880	417	376	334	293	252	211	169	128	99	72	44
3,880	3,920	423	382	340	299	258	217	175	134	103	76	48
3,920	3,960	429	388	346	305	264	223	181	140	107	80	52
3,960	4,000	435	394	352	311	270	229	187	146	111	84	56
4,000	4,040	441	400	358	317	276	235	193	152	115	88	60
4,040	4,080	447	406	364	323	282	241	199	158	119	92	64
4,080	4,120	453	412	370	329	288	247	205	164	123	96	68
4,120	4,160	459	418	376	335	294	253	211	170	129	100	72
4,160	4,200	465	424	382	341	300	259	217	176	135	104	76
4,200	4,240	471	430	388	347	306	265	223	182	141	108	80
4,240	4,280	477	436	394	353	312	271	229	188	147	112	84
4,280	4,320	483	442	400	359	318	277	235	194	153	116	88
4,320	4,360	489	448	406	365	324	283	241	200	159	120	92
4,360	4,400	495	454	412	371	330	289	247	206	165	124	96
4,400	4,440	501	460	418	377	336	295	253	212	171	130	100
4,440	4,480	507	466	424	383	342	301	259	218	177	136	104
4,480	4,520	513	472	430	389	348	307	265	224	183	142	108
4,520	4,560	519	478	436	395	354	313	271	230	189	148	112
4,560	4,600	525	484	442	401	360	319	277	236	195	154	116
4,600	4,640	531	490	448	407	366	325	283	242	201	160	120
4,640	4,680	537	496	454	413	372	331	289	248	207	166	124
4,680	4,720	543	502	460	419	378	337	295	254	213	172	130
4,720	4,760	549	508	466	425	384	343	301	260	219	178	136
4,760	4,800	555	514	472	431	390	349	307	266	225	184	142
4,800	4,840	561	520	478	437	396	355	313	272	231	190	148
4,840	4,880	567	526	484	443	402	361	319	278	237	196	154
4,880	4,920	573	532	490	449	408	367	325	284	243	202	160
4,920	4,960	579	538	496	455	414	373	331	290	249	208	166
4,960	5,000	585	544	502	461	420	379	337	296	255	214	172
5,000	5,040	591	550	508	467	426	385	343	302	261	220	178
5,040	5,080	597	556	514	473	432	391	349	308	267	226	184
5,080	5,120	603	562	520	479	438	397	355	314	273	232	190
5,120	5,160	609	568	526	485	444	403	361	320	279	238	196
5,160	5,200	615	574	532	491	450	409	367	326	285	244	202
5,200	5,240	621	580	538	497	456	415	373	332	291	250	208
5,240	5,280	627	586	544	503	462	421	379	338	297	256	214
5,280	5,320	633	592	550	509	468	427	385	344	303	262	220
5,320	5,360	639	598	556	515	474	433	391	350	309	268	226
5,360	5,400	645	604	562	521	480	439	397	356	315	274	232
5,400	5,440	651	610	568	527	486	445	403	362	321	280	238
5,440	5,480	657	616	574	533	492	451	409	368	327	286	244
5,480	5,520	663	622	580	539	498	457	415	374	333	292	250
5,520	5,560	669	628	586	545	504	463	421	380	339	298	256
5,560	5,600	675	634	592	551	510	469	427	386	345	304	262
5,600	5,640	681	640	598	557	516	475	433	392	351	310	268
5,640	5,680	687	646	604	563	522	481	439	398	357	316	274
5,680	5,720	696	652	610	569	528	487	445	404	363	322	280
5,720	5,760	706	658	616	575	534	493	451	410	369	328	286
5,760	5,800	716	664	622	581	540	499	457	416	375	334	292
5,800	5,840	726	670	628	587	546	505	463	422	381	340	298
5,840	5,880	736	676	634	593	552	511	469	428	387	346	304

\$5,880 and over

Use Table 4(b) for a **MARRIED** person on page 22. Also see the instructions on page 19.

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 2006)

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

SINGLE Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 2006)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$219	\$222	\$40	\$37	\$33	\$30	\$27	\$24	\$21	\$18	\$15	\$13	\$11
222	225	41	37	34	31	28	25	21	18	15	13	12
225	228	41	38	35	32	29	25	22	19	16	14	12
228	231	42	39	36	33	29	26	23	20	17	14	12
231	234	43	40	36	33	30	27	24	21	17	15	13
234	237	44	40	37	34	31	28	24	21	18	15	13
237	240	44	41	38	35	32	28	25	22	19	16	14
240	243	45	42	39	36	32	29	26	23	20	16	14
243	246	46	43	39	36	33	30	27	24	20	17	15
246	249	47	43	40	37	34	31	27	24	21	18	15
249	252	47	44	41	38	35	31	28	25	22	19	16
252	255	48	45	42	39	35	32	29	26	23	19	16
255	258	49	46	42	39	36	33	30	27	23	20	17
258	261	50	46	43	40	37	34	30	27	24	21	18
261	264	50	47	44	41	38	34	31	28	25	22	19
264	267	51	48	45	42	38	35	32	29	26	22	19
267	270	52	49	45	42	39	36	33	30	26	23	20
270	273	53	49	46	43	40	37	33	30	27	24	21
273	276	53	50	47	44	41	37	34	31	28	25	22
276	279	54	51	48	45	41	38	35	32	29	25	22
279	282	55	52	48	45	42	39	36	33	29	26	23
282	285	56	52	49	46	43	40	36	33	30	27	24
285	288	56	53	50	47	44	40	37	34	31	28	25
288	291	57	54	51	48	44	41	38	35	32	28	25
291	294	58	55	51	48	45	42	39	36	32	29	26
294	297	59	55	52	49	46	43	39	36	33	30	27
297	300	60	56	53	50	47	43	40	37	34	31	28
300	303	61	57	54	51	47	44	41	38	35	31	28
303	306	61	58	54	51	48	45	42	39	35	32	29
306	309	62	59	55	52	49	46	42	39	36	33	30
309	312	63	60	56	53	50	46	43	40	37	34	31
312	315	64	60	57	54	50	47	44	41	38	34	31
315	318	65	61	58	54	51	48	45	42	38	35	32
318	321	66	62	59	55	52	49	45	42	39	36	33
321	324	67	63	59	56	53	49	46	43	40	37	34
324	327	67	64	60	57	53	50	47	44	41	37	34
327	330	68	65	61	58	54	51	48	45	41	38	35
330	333	69	65	62	58	55	52	48	45	42	39	36
333	336	70	66	63	59	56	52	49	46	43	40	37
336	339	71	67	64	60	56	53	50	47	44	40	37
339	341	71	68	64	61	57	54	51	47	44	41	38
341	343	72	68	65	61	58	54	51	48	45	42	38
343	345	73	69	65	62	58	55	52	48	45	42	39
345	347	73	70	66	62	59	55	52	49	46	43	39
347	349	74	70	67	63	59	56	53	49	46	43	40
349	351	74	71	67	64	60	56	53	50	47	44	40
351	353	75	71	68	64	61	57	54	50	47	44	41
353	355	75	72	68	65	61	58	54	51	48	45	41
355	357	76	72	69	65	62	58	55	51	48	45	42
357	359	76	73	69	66	62	59	55	52	49	46	42
359	361	77	73	70	66	63	59	56	52	49	46	43
361	363	78	74	70	67	63	60	56	53	50	47	43
363	365	78	75	71	67	64	60	57	53	50	47	44
365	367	79	75	72	68	64	61	57	54	51	48	44
367	369	79	76	72	69	65	61	58	54	51	48	45
369	371	80	76	73	69	66	62	58	55	52	49	45
371	373	80	77	73	70	66	63	59	55	52	49	46
373	375	81	77	74	70	67	63	60	56	53	50	46
375	377	81	78	74	71	67	64	60	57	53	50	47
377	379	82	78	75	71	68	64	61	57	54	51	47
379	381	83	79	75	72	68	65	61	58	54	51	48
381	383	83	80	76	73	69	65	62	58	55	52	48
383	385	84	80	77	73	70	66	62	59	55	52	49
385	387	84	81	77	74	70	67	63	59	56	53	49
387	389	85	81	78	74	71	67	64	60	56	53	50
389	391	85	82	78	75	71	68	64	61	57	54	50

\$391 and over

Use Table 8(a) for a **SINGLE** person on page 23. Also see the instructions on page 19.

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 2006)

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

MARRIED Persons—DAILY OR MISCELLANEOUS Payroll Period
(For Wages Paid in 2006)

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$234	\$237	\$28	\$26	\$24	\$22	\$20	\$18	\$16	\$15	\$13	\$11	\$9
237	240	28	26	24	23	21	19	17	15	13	11	9
240	243	29	27	25	23	21	19	17	15	14	12	10
243	246	29	27	25	23	22	20	18	16	14	12	10
246	249	30	28	26	24	22	20	18	16	14	13	11
249	252	30	28	26	24	22	21	19	17	15	13	11
252	255	31	29	27	25	23	21	19	17	15	13	12
255	258	31	29	27	25	23	21	20	18	16	14	12
258	261	31	30	28	26	24	22	20	18	16	14	12
261	264	32	30	28	26	24	22	20	19	17	15	13
264	267	33	30	29	27	25	23	21	19	17	15	13
267	270	33	31	29	27	25	23	21	19	18	16	14
270	273	34	31	29	28	26	24	22	20	18	16	14
273	276	35	32	30	28	26	24	22	20	18	17	15
276	279	36	33	30	28	27	25	23	21	19	17	15
279	282	36	33	31	29	27	25	23	21	19	17	16
282	285	37	34	31	29	27	26	24	22	20	18	16
285	288	38	35	32	30	28	26	24	22	20	18	16
288	291	39	36	32	30	28	26	25	23	21	19	17
291	294	39	36	33	31	29	27	25	23	21	19	17
294	297	40	37	34	31	29	27	25	24	22	20	18
297	300	41	38	35	32	30	28	26	24	22	20	18
300	303	42	39	35	32	30	28	26	24	23	21	19
303	306	42	39	36	33	31	29	27	25	23	21	19
306	309	43	40	37	34	31	29	27	25	23	22	20
309	312	44	41	38	34	31	30	28	26	24	22	20
312	315	45	42	38	35	32	30	28	26	24	22	21
315	318	45	42	39	36	33	30	29	27	25	23	21
318	321	46	43	40	37	34	31	29	27	25	23	21
321	324	47	44	41	37	34	31	29	28	26	24	22
324	327	48	45	41	38	35	32	30	28	26	24	22
327	330	48	45	42	39	36	33	30	28	27	25	23
330	333	49	46	43	40	37	33	31	29	27	25	23
333	336	50	47	44	40	37	34	31	29	27	26	24
336	339	51	48	44	41	38	35	32	30	28	26	24
339	341	51	48	45	42	39	35	32	30	28	26	24
341	343	52	49	46	42	39	36	33	30	29	27	25
343	345	52	49	46	43	40	36	33	31	29	27	25
345	347	53	50	47	43	40	37	34	31	29	27	25
347	349	53	50	47	44	41	37	34	31	29	28	26
349	351	54	51	48	44	41	38	35	32	30	28	26
351	353	54	51	48	45	42	38	35	32	30	28	26
353	355	55	52	49	45	42	39	36	33	30	28	27
355	357	55	52	49	46	43	39	36	33	31	29	27
357	359	56	53	50	46	43	40	37	34	31	29	27
359	361	56	53	50	47	44	40	37	34	31	29	27
361	363	57	54	51	47	44	41	38	35	32	30	28
363	365	57	54	51	48	45	41	38	35	32	30	28
365	367	58	55	52	48	45	42	39	36	32	30	28
367	369	58	55	52	49	46	42	39	36	33	31	29
369	371	59	56	53	49	46	43	40	37	33	31	29
371	373	59	56	53	50	47	43	40	37	34	31	29
373	375	60	57	54	50	47	44	41	38	34	31	30
375	377	60	57	54	51	48	44	41	38	35	32	30
377	379	61	58	55	51	48	45	42	39	35	32	30
379	381	61	58	55	52	49	45	42	39	36	33	30
381	383	62	59	56	52	49	46	43	40	36	33	31
383	385	62	59	56	53	50	46	43	40	37	34	31
385	387	63	60	57	53	50	47	44	41	37	34	31
387	389	63	60	57	54	51	47	44	41	38	35	32
389	391	64	61	58	54	51	48	45	42	38	35	32
391	393	64	61	58	55	52	48	45	42	39	36	33
393	395	65	62	59	55	52	49	46	43	39	36	33
395	397	65	62	59	56	53	49	46	43	40	37	34
397	399	66	63	60	56	53	50	47	44	40	37	34
399	401	66	63	60	57	54	50	47	44	41	38	35

\$401 and over

Use Table 8(b) for a **MARRIED** person on page 23. Also see the instructions on page 19.

Tables for Percentage Method of Advance EIC Payments
(For Wages Paid in 2006)

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	\$155	20.40% of wages	\$0	\$155	20.40% of wages	\$0	\$77	20.40% of wages
\$155	\$284	\$32	\$155	\$323	\$32	\$77	\$161	\$16
\$284		\$32 less 9.588% of wages in excess of \$284	\$323		\$32 less 9.588% of wages in excess of \$323	\$161		\$16 less 9.588% of wages in excess of \$161

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	\$310	20.40% of wages	\$0	\$310	20.40% of wages	\$0	\$155	20.40% of wages
\$310	\$569	\$63	\$310	\$646	\$63	\$155	\$323	\$32
\$569		\$63 less 9.588% of wages in excess of \$569	\$646		\$63 less 9.588% of wages in excess of \$646	\$323		\$32 less 9.588% of wages in excess of \$323

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	\$336	20.40% of wages	\$0	\$336	20.40% of wages	\$0	\$168	20.40% of wages
\$336	\$617	\$69	\$336	\$700	\$69	\$168	\$350	\$34
\$617		\$69 less 9.588% of wages in excess of \$617	\$700		\$69 less 9.588% of wages in excess of \$700	\$350		\$34 less 9.588% of wages in excess of \$350

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	\$673	20.40% of wages	\$0	\$673	20.40% of wages	\$0	\$336	20.40% of wages
\$673	\$1,234	\$137	\$673	\$1,400	\$137	\$336	\$700	\$69
\$1,234		\$137 less 9.588% of wages in excess of \$1,234	\$1,400		\$137 less 9.588% of wages in excess of \$1,400	\$700		\$69 less 9.588% of wages in excess of \$700

Tables for Percentage Method of Advance EIC Payments (Continued)
(For Wages Paid in 2006)

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	\$2,020	20.40% of wages	\$0	\$2,020	20.40% of wages	\$0	\$1,010	20.40% of wages
\$2,020	\$3,702	\$412	\$2,020	\$4,202	\$412	\$1,010	\$2,101	\$206
\$3,702		\$412 less 9.588% of wages in excess of \$3,702	\$4,202		\$412 less 9.588% of wages in excess of \$4,202	\$2,101		\$206 less 9.588% of wages in excess of \$2,101

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	\$4,040	20.40% of wages	\$0	\$4,040	20.40% of wages	\$0	\$2,020	20.40% of wages
\$4,040	\$7,405	\$824	\$4,040	\$8,405	\$824	\$2,020	\$4,202	\$412
\$7,405		\$824 less 9.588% of wages in excess of \$7,405	\$8,405		\$824 less 9.588% of wages in excess of \$8,405	\$4,202		\$412 less 9.588% of wages in excess of \$4,202

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	\$8,080	20.40% of wages	\$0	\$8,080	20.40% of wages	\$0	\$4,040	20.40% of wages
\$8,080	\$14,810	\$1,648	\$8,080	\$16,810	\$1,648	\$4,040	\$8,405	\$824
\$14,810		\$1,648 less 9.588% of wages in excess of \$14,810	\$16,810		\$1,648 less 9.588% of wages in excess of \$16,810	\$8,405		\$824 less 9.588% of wages in excess of \$8,405

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	\$31	20.40% of wages	\$0	\$31	20.40% of wages	\$0	\$15	20.40% of wages
\$31	\$56	\$6	\$31	\$64	\$6	\$15	\$32	\$3
\$56		\$6 less 9.588% of wages in excess of \$56	\$64		\$6 less 9.588% of wages in excess of \$64	\$32		\$3 less 9.588% of wages in excess of \$32

Tables for Wage Bracket Method of Advance EIC Payments (For Wages Paid in 2006)

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	\$65	\$70	\$13	\$130	\$135	\$27	\$350	\$360	\$24	\$480	\$490	\$12
5	10	1	70	75	14	135	140	28	360	370	24	490	500	11
10	15	2	75	80	15	140	145	29	370	380	23	500	510	10
15	20	3	80	85	16	145	150	30	380	390	22	510	520	9
20	25	4	85	90	17	150	155	31	390	400	21	520	530	8
25	30	5	90	95	18	155	280	32	400	410	20	530	540	7
30	35	6	95	100	19	280	290	31	410	420	19	540	550	6
35	40	7	100	105	20	290	300	30	420	430	18	550	560	5
40	45	8	105	110	21	300	310	29	430	440	17	560	570	4
45	50	9	110	115	22	310	320	28	440	450	16	570	580	3
50	55	10	115	120	23	320	330	27	450	460	15	580	590	2
55	60	11	120	125	24	330	340	26	460	470	14	590	600	1
60	65	12	125	130	26	340	350	25	470	480	13	600	610	0
												610	- - -	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	\$65	\$70	\$13	\$130	\$135	\$27	\$390	\$400	\$24	\$520	\$530	\$12
5	10	1	70	75	14	135	140	28	400	410	23	530	540	11
10	15	2	75	80	15	140	145	29	410	420	22	540	550	10
15	20	3	80	85	16	145	150	30	420	430	21	550	560	9
20	25	4	85	90	17	150	155	31	430	440	21	560	570	8
25	30	5	90	95	18	155	320	32	440	450	20	570	580	7
30	35	6	95	100	19	320	330	31	450	460	19	580	590	6
35	40	7	100	105	20	330	340	30	460	470	18	590	600	5
40	45	8	105	110	21	340	350	29	470	480	17	600	610	4
45	50	9	110	115	22	350	360	28	480	490	16	610	620	3
50	55	10	115	120	23	360	370	27	490	500	15	620	630	2
55	60	11	120	125	24	370	380	26	500	510	14	630	640	1
60	65	12	125	130	26	380	390	25	510	520	13	640	- - -	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	\$35	\$40	\$7	\$70	\$75	\$14	\$210	\$220	\$10	\$280	\$290	\$4
5	10	1	40	45	8	75	160	15	220	230	9	290	300	3
10	15	2	45	50	9	160	170	15	230	240	8	300	310	2
15	20	3	50	55	10	170	180	14	240	250	7	310	320	1
20	25	4	55	60	11	180	190	13	250	260	6	320	- - -	0
25	30	5	60	65	12	190	200	12	260	270	5			
30	35	6	65	70	13	200	210	11	270	280	4			

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	\$55	\$60	\$11	\$110	\$115	\$22	\$165	\$170	\$34	\$220	\$225	\$45
5	10	1	60	65	12	115	120	23	170	175	35	225	230	46
10	15	2	65	70	13	120	125	24	175	180	36	230	235	47
15	20	3	70	75	14	125	130	26	180	185	37	235	240	48
20	25	4	75	80	15	130	135	27	185	190	38	240	245	49
25	30	5	80	85	16	135	140	28	190	195	39	245	250	50
30	35	6	85	90	17	140	145	29	195	200	40	250	255	51
35	40	7	90	95	18	145	150	30	200	205	41	255	260	52
40	45	8	95	100	19	150	155	31	205	210	42	260	265	53
45	50	9	100	105	20	155	160	32	210	215	43	265	270	54
50	55	10	105	110	21	160	165	33	215	220	44	270	275	55

(continued on next page)

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
\$275	\$280	\$56	\$635	\$645	\$56	\$785	\$795	\$42	\$935	\$945	\$27	\$1,085	\$1,095	\$13
280	285	57	645	655	55	795	805	41	945	955	26	1,095	1,105	12
285	290	58	655	665	54	805	815	40	955	965	25	1,105	1,115	11
290	295	59	665	675	53	815	825	39	965	975	25	1,115	1,125	10
295	300	60	675	685	52	825	835	38	975	985	24	1,125	1,135	9
300	305	61	685	695	51	835	845	37	985	995	23	1,135	1,145	8
305	310	62	695	705	50	845	855	36	995	1,005	22	1,145	1,155	7
310	565	63	705	715	49	855	865	35	1,005	1,015	21	1,155	1,165	6
565	575	63	715	725	48	865	875	34	1,015	1,025	20	1,165	1,175	5
575	585	62	725	735	48	875	885	33	1,025	1,035	19	1,175	1,185	4
585	595	61	735	745	47	885	895	32	1,035	1,045	18	1,185	1,195	3
595	605	60	745	755	46	895	905	31	1,045	1,055	17	1,195	1,205	2
605	615	59	755	765	45	905	915	30	1,055	1,065	16	1,205	1,215	2
615	625	58	765	775	44	915	925	29	1,065	1,075	15	1,215	1,225	1
625	635	57	775	785	43	925	935	28	1,075	1,085	14	1,225	- - -	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	\$130	\$135	\$27	\$260	\$265	\$53	\$795	\$805	\$48	\$1,055	\$1,065	\$23
5	10	1	135	140	28	265	270	54	805	815	47	1,065	1,075	22
10	15	2	140	145	29	270	275	55	815	825	46	1,075	1,085	21
15	20	3	145	150	30	275	280	56	825	835	45	1,085	1,095	20
20	25	4	150	155	31	280	285	57	835	845	44	1,095	1,105	19
25	30	5	155	160	32	285	290	58	845	855	43	1,105	1,115	18
30	35	6	160	165	33	290	295	59	855	865	42	1,115	1,125	18
35	40	7	165	170	34	295	300	60	865	875	41	1,125	1,135	17
40	45	8	170	175	35	300	305	61	875	885	41	1,135	1,145	16
45	50	9	175	180	36	305	310	62	885	895	40	1,145	1,155	15
50	55	10	180	185	37	310	315	63	895	905	39	1,155	1,165	14
55	60	11	185	190	38	315	320	63	905	915	38	1,165	1,175	13
60	65	12	190	195	39	320	325	62	915	925	37	1,175	1,185	12
65	70	13	195	200	40	325	330	61	925	935	36	1,185	1,195	11
70	75	14	200	205	41	330	335	60	935	945	35	1,195	1,205	10
75	80	15	205	210	42	335	340	59	945	955	34	1,205	1,215	9
80	85	16	210	215	43	340	345	58	955	965	33	1,215	1,225	8
85	90	17	215	220	44	345	350	57	965	975	32	1,225	1,235	7
90	95	18	220	225	45	350	355	56	975	985	31	1,235	1,245	6
95	100	19	225	230	46	355	360	55	985	995	30	1,245	1,255	5
100	105	20	230	235	47	360	365	54	995	1,005	29	1,255	1,265	4
105	110	21	235	240	48	365	370	53	1,005	1,015	28	1,265	1,275	3
110	115	22	240	245	49	370	375	52	1,015	1,025	27	1,275	1,285	2
115	120	23	245	250	50	375	380	51	1,025	1,035	26	1,285	1,295	1
120	125	24	250	255	51	380	385	50	1,035	1,045	25	1,295	- - -	0
125	130	26	255	260	52	385	390	49	1,045	1,055	24			

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	\$65	\$70	\$13	\$130	\$135	\$27	\$390	\$400	\$24	\$520	\$530	\$12
5	10	1	70	75	14	135	140	28	400	410	23	530	540	11
10	15	2	75	80	15	140	145	29	410	420	22	540	550	10
15	20	3	80	85	16	145	150	30	420	430	21	550	560	9
20	25	4	85	90	17	150	155	31	430	440	21	560	570	8
25	30	5	90	95	18	155	160	32	440	450	20	570	580	7
30	35	6	95	100	19	160	165	31	450	460	19	580	590	6
35	40	7	100	105	20	165	170	30	460	470	18	590	600	5
40	45	8	105	110	21	170	175	29	470	480	17	600	610	4
45	50	9	110	115	22	175	180	28	480	490	16	610	620	3
50	55	10	115	120	23	180	185	27	490	500	15	620	630	2
55	60	11	120	125	24	185	190	26	500	510	14	630	640	1
60	65	12	125	130	26	190	195	25	510	520	13	640	- - -	0

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	\$5	\$0	\$140	\$145	\$29	\$280	\$285	\$57	\$775	\$785	\$53	\$1,055	\$1,065	\$26
5	10	1	145	150	30	285	290	58	785	795	52	1,065	1,075	25
10	15	2	150	155	31	290	295	59	795	805	51	1,075	1,085	24
15	20	3	155	160	32	295	300	60	805	815	50	1,085	1,095	23
20	25	4	160	165	33	300	305	61	815	825	49	1,095	1,105	22
25	30	5	165	170	34	305	310	62	825	835	48	1,105	1,115	21
30	35	6	170	175	35	310	315	63	835	845	47	1,115	1,125	20
35	40	7	175	180	36	315	320	64	845	855	46	1,125	1,135	19
40	45	8	180	185	37	320	325	65	855	865	45	1,135	1,145	18
45	50	9	185	190	38	325	330	66	865	875	44	1,145	1,155	17
50	55	10	190	195	39	330	335	67	875	885	43	1,155	1,165	16
55	60	11	195	200	40	335	615	68	885	895	42	1,165	1,175	15
60	65	12	200	205	41	615	625	68	895	905	41	1,175	1,185	14
65	70	13	205	210	42	625	635	67	905	915	40	1,185	1,195	13
70	75	14	210	215	43	635	645	66	915	925	39	1,195	1,205	12
75	80	15	215	220	44	645	655	65	925	935	38	1,205	1,215	11
80	85	16	220	225	45	655	665	64	935	945	37	1,215	1,225	10
85	90	17	225	230	46	665	675	63	945	955	36	1,225	1,235	9
90	95	18	230	235	47	675	685	62	955	965	35	1,235	1,245	8
95	100	19	235	240	48	685	695	61	965	975	34	1,245	1,255	8
100	105	20	240	245	49	695	705	60	975	985	33	1,255	1,265	7
105	110	21	245	250	50	705	715	59	985	995	32	1,265	1,275	6
110	115	22	250	255	51	715	725	58	995	1,005	31	1,275	1,285	5
115	120	23	255	260	52	725	735	57	1,005	1,015	31	1,285	1,295	4
120	125	24	260	265	53	735	745	56	1,015	1,025	30	1,295	1,305	3
125	130	26	265	270	54	745	755	55	1,025	1,035	29	1,305	1,315	2
130	135	27	270	275	55	755	765	54	1,035	1,045	28	1,315	1,325	1
135	140	28	275	280	56	765	775	54	1,045	1,055	27	1,325	- - -	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	\$140	\$145	\$29	\$280	\$285	\$57	\$860	\$870	\$52	\$1,140	\$1,150	\$26
5	10	1	145	150	30	285	290	58	870	880	51	1,150	1,160	25
10	15	2	150	155	31	290	295	59	880	890	50	1,160	1,170	24
15	20	3	155	160	32	295	300	60	890	900	50	1,170	1,180	23
20	25	4	160	165	33	300	305	61	900	910	49	1,180	1,190	22
25	30	5	165	170	34	305	310	62	910	920	48	1,190	1,200	21
30	35	6	170	175	35	310	315	63	920	930	47	1,200	1,210	20
35	40	7	175	180	36	315	320	64	930	940	46	1,210	1,220	19
40	45	8	180	185	37	320	325	65	940	950	45	1,220	1,230	18
45	50	9	185	190	38	325	330	66	950	960	44	1,230	1,240	17
50	55	10	190	195	39	330	335	67	960	970	43	1,240	1,250	16
55	60	11	195	200	40	335	700	68	970	980	42	1,250	1,260	15
60	65	12	200	205	41	700	710	68	980	990	41	1,260	1,270	14
65	70	13	205	210	42	710	720	67	990	1,000	40	1,270	1,280	13
70	75	14	210	215	43	720	730	66	1,000	1,010	39	1,280	1,290	12
75	80	15	215	220	44	730	740	65	1,010	1,020	38	1,290	1,300	11
80	85	16	220	225	45	740	750	64	1,020	1,030	37	1,300	1,310	10
85	90	17	225	230	46	750	760	63	1,030	1,040	36	1,310	1,320	9
90	95	18	230	235	47	760	770	62	1,040	1,050	35	1,320	1,330	8
95	100	19	235	240	48	770	780	61	1,050	1,060	34	1,330	1,340	7
100	105	20	240	245	49	780	790	60	1,060	1,070	33	1,340	1,350	6
105	110	21	245	250	50	790	800	59	1,070	1,080	32	1,350	1,360	5
110	115	22	250	255	51	800	810	58	1,080	1,090	31	1,360	1,370	4
115	120	23	255	260	52	810	820	57	1,090	1,100	30	1,370	1,380	4
120	125	24	260	265	53	820	830	56	1,100	1,110	29	1,380	1,390	3
125	130	26	265	270	54	830	840	55	1,110	1,120	28	1,390	1,400	2
130	135	27	270	275	55	840	850	54	1,120	1,130	27	1,400	1,410	1
135	140	28	275	280	56	850	860	53	1,130	1,140	27	1,410	- - -	0

SEMIMONTHLY Payroll Period

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	\$70	\$75	\$14	\$140	\$145	\$29	\$430	\$440	\$26	\$570	\$580	\$12
5	10	1	75	80	15	145	150	30	440	450	25	580	590	11
10	15	2	80	85	16	150	155	31	450	460	24	590	600	10
15	20	3	85	90	17	155	160	32	460	470	23	600	610	9
20	25	4	90	95	18	160	165	33	470	480	22	610	620	8
25	30	5	95	100	19	165	350	34	480	490	21	620	630	8
30	35	6	100	105	20	350	360	33	490	500	20	630	640	7
35	40	7	105	110	21	360	370	32	500	510	19	640	650	6
40	45	8	110	115	22	370	380	31	510	520	18	650	660	5
45	50	9	115	120	23	380	390	31	520	530	17	660	670	4
50	55	10	120	125	24	390	400	30	530	540	16	670	680	3
55	60	11	125	130	26	400	410	29	540	550	15	680	690	2
60	65	12	130	135	27	410	420	28	550	560	14	690	700	1
65	70	13	135	140	28	420	430	27	560	570	13	700	- - -	0

MONTHLY 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	\$220	\$225	\$45	\$440	\$445	\$90	\$660	\$665	\$135	\$1,640	\$1,650	\$97
5	10	1	225	230	46	445	450	91	665	670	136	1,650	1,660	97
10	15	2	230	235	47	450	455	92	670	1,230	137	1,660	1,670	96
15	20	3	235	240	48	455	460	93	1,230	1,240	137	1,670	1,680	95
20	25	4	240	245	49	460	465	94	1,240	1,250	136	1,680	1,690	94
25	30	5	245	250	50	465	470	95	1,250	1,260	135	1,690	1,700	93
30	35	6	250	255	51	470	475	96	1,260	1,270	134	1,700	1,710	92
35	40	7	255	260	52	475	480	97	1,270	1,280	133	1,710	1,720	91
40	45	8	260	265	53	480	485	98	1,280	1,290	132	1,720	1,730	90
45	50	9	265	270	54	485	490	99	1,290	1,300	131	1,730	1,740	89
50	55	10	270	275	55	490	495	100	1,300	1,310	130	1,740	1,750	88
55	60	11	275	280	56	495	500	101	1,310	1,320	129	1,750	1,760	87
60	65	12	280	285	57	500	505	102	1,320	1,330	128	1,760	1,770	86
65	70	13	285	290	58	505	510	103	1,330	1,340	127	1,770	1,780	85
70	75	14	290	295	59	510	515	104	1,340	1,350	126	1,780	1,790	84
75	80	15	295	300	60	515	520	105	1,350	1,360	125	1,790	1,800	83
80	85	16	300	305	61	520	525	106	1,360	1,370	124	1,800	1,810	82
85	90	17	305	310	62	525	530	107	1,370	1,380	123	1,810	1,820	81
90	95	18	310	315	63	530	535	108	1,380	1,390	122	1,820	1,830	80
95	100	19	315	320	64	535	540	109	1,390	1,400	121	1,830	1,840	79
100	105	20	320	325	65	540	545	110	1,400	1,410	120	1,840	1,850	78
105	110	21	325	330	66	545	550	111	1,410	1,420	120	1,850	1,860	77
110	115	22	330	335	67	550	555	112	1,420	1,430	119	1,860	1,870	76
115	120	23	335	340	68	555	560	113	1,430	1,440	118	1,870	1,880	75
120	125	24	340	345	69	560	565	114	1,440	1,450	117	1,880	1,890	74
125	130	26	345	350	70	565	570	115	1,450	1,460	116	1,890	1,900	73
130	135	27	350	355	71	570	575	116	1,460	1,470	115	1,900	1,910	73
135	140	28	355	360	72	575	580	117	1,470	1,480	114	1,910	1,920	72
140	145	29	360	365	73	580	585	118	1,480	1,490	113	1,920	1,930	71
145	150	30	365	370	74	585	590	119	1,490	1,500	112	1,930	1,940	70
150	155	31	370	375	75	590	595	120	1,500	1,510	111	1,940	1,950	69
155	160	32	375	380	77	595	600	121	1,510	1,520	110	1,950	1,960	68
160	165	33	380	385	78	600	605	122	1,520	1,530	109	1,960	1,970	67
165	170	34	385	390	79	605	610	123	1,530	1,540	108	1,970	1,980	66
170	175	35	390	395	80	610	615	124	1,540	1,550	107	1,980	1,990	65
175	180	36	395	400	81	615	620	125	1,550	1,560	106	1,990	2,000	64
180	185	37	400	405	82	620	625	126	1,560	1,570	105	2,000	2,010	63
185	190	38	405	410	83	625	630	128	1,570	1,580	104	2,010	2,020	62
190	195	39	410	415	84	630	635	129	1,580	1,590	103	2,020	2,030	61
195	200	40	415	420	85	635	640	130	1,590	1,600	102	2,030	2,040	60
200	205	41	420	425	86	640	645	131	1,600	1,610	101	2,040	2,050	59
205	210	42	425	430	87	645	650	132	1,610	1,620	100	2,050	2,060	58
210	215	43	430	435	88	650	655	133	1,620	1,630	99	2,060	2,070	57
215	220	44	435	440	89	655	660	134	1,630	1,640	98	2,070	- - -	56

(Continued on next page)

MONTHLY 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
\$2,070	\$2,080	\$56	\$2,190	\$2,200	\$45	\$2,310	\$2,320	\$33	\$2,430	\$2,440	\$22	\$2,550	\$2,560	\$10
2,080	2,090	55	2,200	2,210	44	2,320	2,330	32	2,440	2,450	21	2,560	2,570	9
2,090	2,100	54	2,210	2,220	43	2,330	2,340	31	2,450	2,460	20	2,570	2,580	8
2,100	2,110	53	2,220	2,230	42	2,340	2,350	30	2,460	2,470	19	2,580	2,590	7
2,110	2,120	52	2,230	2,240	41	2,350	2,360	29	2,470	2,480	18	2,590	2,600	6
2,120	2,130	51	2,240	2,250	40	2,360	2,370	28	2,480	2,490	17	2,600	2,610	5
2,130	2,140	50	2,250	2,260	39	2,370	2,380	27	2,490	2,500	16	2,610	2,620	4
2,140	2,150	50	2,260	2,270	38	2,380	2,390	27	2,500	2,510	15	2,620	2,630	4
2,150	2,160	49	2,270	2,280	37	2,390	2,400	26	2,510	2,520	14	2,630	2,640	3
2,160	2,170	48	2,280	2,290	36	2,400	2,410	25	2,520	2,530	13	2,640	2,650	2
2,170	2,180	47	2,290	2,300	35	2,410	2,420	24	2,530	2,540	12	2,650	2,660	1
2,180	2,190	46	2,300	2,310	34	2,420	2,430	23	2,540	2,550	11	2,660	- - -	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	\$230	\$235	\$47	\$460	\$465	\$94	\$1,430	\$1,440	\$134	\$1,890	\$1,900	\$89
5	10	1	235	240	48	465	470	95	1,440	1,450	133	1,900	1,910	89
10	15	2	240	245	49	470	475	96	1,450	1,460	132	1,910	1,920	88
15	20	3	245	250	50	475	480	97	1,460	1,470	131	1,920	1,930	87
20	25	4	250	255	51	480	485	98	1,470	1,480	130	1,930	1,940	86
25	30	5	255	260	52	485	490	99	1,480	1,490	129	1,940	1,950	85
30	35	6	260	265	53	490	495	100	1,490	1,500	128	1,950	1,960	84
35	40	7	265	270	54	495	500	101	1,500	1,510	127	1,960	1,970	83
40	45	8	270	275	55	500	505	102	1,510	1,520	126	1,970	1,980	82
45	50	9	275	280	56	505	510	103	1,520	1,530	125	1,980	1,990	81
50	55	10	280	285	57	510	515	104	1,530	1,540	124	1,990	2,000	80
55	60	11	285	290	58	515	520	105	1,540	1,550	123	2,000	2,010	79
60	65	12	290	295	59	520	525	106	1,550	1,560	122	2,010	2,020	78
65	70	13	295	300	60	525	530	107	1,560	1,570	121	2,020	2,030	77
70	75	14	300	305	61	530	535	108	1,570	1,580	120	2,030	2,040	76
75	80	15	305	310	62	535	540	109	1,580	1,590	119	2,040	2,050	75
80	85	16	310	315	63	540	545	110	1,590	1,600	118	2,050	2,060	74
85	90	17	315	320	64	545	550	111	1,600	1,610	117	2,060	2,070	73
90	95	18	320	325	65	550	555	112	1,610	1,620	116	2,070	2,080	72
95	100	19	325	330	66	555	560	113	1,620	1,630	115	2,080	2,090	71
100	105	20	330	335	67	560	565	114	1,630	1,640	114	2,090	2,100	70
105	110	21	335	340	68	565	570	115	1,640	1,650	113	2,100	2,110	69
110	115	22	340	345	69	570	575	116	1,650	1,660	112	2,110	2,120	68
115	120	23	345	350	70	575	580	117	1,660	1,670	112	2,120	2,130	67
120	125	24	350	355	71	580	585	118	1,670	1,680	111	2,130	2,140	66
125	130	26	355	360	72	585	590	119	1,680	1,690	110	2,140	2,150	66
130	135	27	360	365	73	590	595	120	1,690	1,700	109	2,150	2,160	65
135	140	28	365	370	74	595	600	121	1,700	1,710	108	2,160	2,170	64
140	145	29	370	375	75	600	605	122	1,710	1,720	107	2,170	2,180	63
145	150	30	375	380	77	605	610	123	1,720	1,730	106	2,180	2,190	62
150	155	31	380	385	78	610	615	124	1,730	1,740	105	2,190	2,200	61
155	160	32	385	390	79	615	620	125	1,740	1,750	104	2,200	2,210	60
160	165	33	390	395	80	620	625	126	1,750	1,760	103	2,210	2,220	59
165	170	34	395	400	81	625	630	128	1,760	1,770	102	2,220	2,230	58
170	175	35	400	405	82	630	635	129	1,770	1,780	101	2,230	2,240	57
175	180	36	405	410	83	635	640	130	1,780	1,790	100	2,240	2,250	56
180	185	37	410	415	84	640	645	131	1,790	1,800	99	2,250	2,260	55
185	190	38	415	420	85	645	650	132	1,800	1,810	98	2,260	2,270	54
190	195	39	420	425	86	650	655	133	1,810	1,820	97	2,270	2,280	53
195	200	40	425	430	87	655	660	134	1,820	1,830	96	2,280	2,290	52
200	205	41	430	435	88	660	665	135	1,830	1,840	95	2,290	2,300	51
205	210	42	435	440	89	665	670	136	1,840	1,850	94	2,300	2,310	50
210	215	43	440	445	90	670	1,400	137	1,850	1,860	93	2,310	2,320	49
215	220	44	445	450	91	1,400	1,410	136	1,860	1,870	92	2,320	2,330	48
220	225	45	450	455	92	1,410	1,420	135	1,870	1,880	91	2,330	2,340	47
225	230	46	455	460	93	1,420	1,430	135	1,880	1,890	90	(Continued on next page)		

MONTHLY Payroll Period

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
\$2,340	\$2,350	\$46	\$2,440	\$2,450	\$37	\$2,540	\$2,550	\$27	\$2,640	\$2,650	\$18	\$2,740	\$2,750	\$8
2,350	2,360	45	2,450	2,460	36	2,550	2,560	26	2,650	2,660	17	2,750	2,760	7
2,360	2,370	44	2,460	2,470	35	2,560	2,570	25	2,660	2,670	16	2,760	2,770	6
2,370	2,380	43	2,470	2,480	34	2,570	2,580	24	2,670	2,680	15	2,770	2,780	5
2,380	2,390	42	2,480	2,490	33	2,580	2,590	23	2,680	2,690	14	2,780	2,790	4
2,390	2,400	42	2,490	2,500	32	2,590	2,600	22	2,690	2,700	13	2,790	2,800	3
2,400	2,410	41	2,500	2,510	31	2,600	2,610	21	2,700	2,710	12	2,800	2,810	2
2,410	2,420	40	2,510	2,520	30	2,610	2,620	20	2,710	2,720	11	2,810	2,820	1
2,420	2,430	39	2,520	2,530	29	2,620	2,630	19	2,720	2,730	10	2,820	- - -	0
2,430	2,440	38	2,530	2,540	28	2,630	2,640	19	2,730	2,740	9			

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	\$140	\$145	\$29	\$280	\$285	\$57	\$860	\$870	\$52	\$1,140	\$1,150	\$26
5	10	1	145	150	30	285	290	58	870	880	51	1,150	1,160	25
10	15	2	150	155	31	290	295	59	880	890	50	1,160	1,170	24
15	20	3	155	160	32	295	300	60	890	900	50	1,170	1,180	23
20	25	4	160	165	33	300	305	61	900	910	49	1,180	1,190	22
25	30	5	165	170	34	305	310	62	910	920	48	1,190	1,200	21
30	35	6	170	175	35	310	315	63	920	930	47	1,200	1,210	20
35	40	7	175	180	36	315	320	64	930	940	46	1,210	1,220	19
40	45	8	180	185	37	320	325	65	940	950	45	1,220	1,230	18
45	50	9	185	190	38	325	330	66	950	960	44	1,230	1,240	17
50	55	10	190	195	39	330	335	67	960	970	43	1,240	1,250	16
55	60	11	195	200	40	335	700	68	970	980	42	1,250	1,260	15
60	65	12	200	205	41	700	710	68	980	990	41	1,260	1,270	14
65	70	13	205	210	42	710	720	67	990	1,000	40	1,270	1,280	13
70	75	14	210	215	43	720	730	66	1,000	1,010	39	1,280	1,290	12
75	80	15	215	220	44	730	740	65	1,010	1,020	38	1,290	1,300	11
80	85	16	220	225	45	740	750	64	1,020	1,030	37	1,300	1,310	10
85	90	17	225	230	46	750	760	63	1,030	1,040	36	1,310	1,320	9
90	95	18	230	235	47	760	770	62	1,040	1,050	35	1,320	1,330	8
95	100	19	235	240	48	770	780	61	1,050	1,060	34	1,330	1,340	7
100	105	20	240	245	49	780	790	60	1,060	1,070	33	1,340	1,350	6
105	110	21	245	250	50	790	800	59	1,070	1,080	32	1,350	1,360	5
110	115	22	250	255	51	800	810	58	1,080	1,090	31	1,360	1,370	4
115	120	23	255	260	52	810	820	57	1,090	1,100	30	1,370	1,380	4
120	125	24	260	265	53	820	830	56	1,100	1,110	29	1,380	1,390	3
125	130	26	265	270	54	830	840	55	1,110	1,120	28	1,390	1,400	2
130	135	27	270	275	55	840	850	54	1,120	1,130	27	1,400	1,410	1
135	140	28	275	280	56	850	860	53	1,130	1,140	27	1,410	- - -	0

DAILY Payroll Period

SINGLE or HEAD OF HOUSEHOLD			MARRIED Without Spouse Filing Certificate			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	\$65	\$75	\$5	\$0	\$5	\$0	\$70	\$80	\$5	\$0	\$5	\$0
5	10	1	75	85	4	5	10	1	80	90	4	5	10	1
10	15	2	85	95	3	10	15	2	90	100	3	10	15	2
15	20	3	95	105	2	15	20	3	100	110	2	15	30	3
20	25	4	105	115	1	20	25	4	110	120	1			
25	30	5	115	- - -	0	25	30	5	120	- - -	0			
30	55	6				30	60	6						
55	65	6				60	70	6						



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