

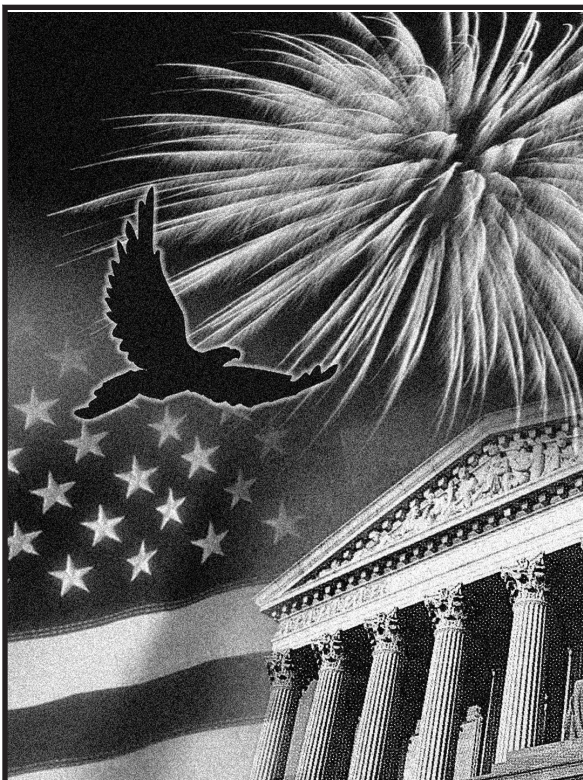


## Publication 51

Cat. No. 10320R

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

For use in **2019**



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## Contents

What's New	<a href="#">1</a>
Reminders	<a href="#">2</a>
Calendar	<a href="#">5</a>
Introduction	<a href="#">6</a>
1. Taxpayer Identification Numbers (TINs)	<a href="#">7</a>
2. Who Are Employees?	<a href="#">9</a>
3. Wages and Other Compensation	<a href="#">10</a>
4. Social Security and Medicare Taxes	<a href="#">11</a>
5. Federal Income Tax Withholding	<a href="#">12</a>
6. Required Notice to Employees About Earned Income Credit (EIC)	<a href="#">15</a>
7. Depositing Taxes	<a href="#">15</a>
8. Form 943	<a href="#">20</a>
9. Reporting Adjustments on Form 943	<a href="#">20</a>
10. Federal Unemployment (FUTA) Tax	<a href="#">21</a>
11. Reconciling Wage Reporting Forms	<a href="#">22</a>
12. How Do Employment Taxes Apply to Farmwork?	<a href="#">23</a>
13. Federal Income Tax Withholding Methods	<a href="#">24</a>
How To Get Tax Help	<a href="#">48</a>
Index	<a href="#">50</a>

## Future Developments

For the latest information about developments related to Pub. 51, such as legislation enacted after it was published, go to [IRS.gov/Pub51](https://www.irs.gov/pub51).

## What's New

**Social security and Medicare tax for 2019.** The social security tax rate is 6.2% each for the employee and employer, unchanged from 2018. The social security wage base limit is \$132,900.

The Medicare tax rate is 1.45% each for the employee and employer, unchanged from 2018. There is no wage base limit for Medicare tax.

Social security and Medicare taxes apply to the wages of household workers you pay \$2,100 or more in cash in 2019.

**2019 withholding tables.** This publication includes the 2019 Percentage Method Tables and Wage Bracket Tables for Income Tax Withholding; see [section 13](#).

**2019 federal income tax withholding.** Notice 2018-92, 2018-51 I.R.B. 1038, available at [IRS.gov/irb/](https://www.irs.gov/irb/)

[2018-51 IRB#NOT-2018-92](#), provides that until April 30, 2019, an employee who has a reduction in a claimed number of withholding allowances solely due to changes from the new tax legislation enacted on December 22, 2017 (P.L. 115-97, Tax Cuts and Jobs Act), isn't required to give his or her employer a new Form W-4 until May 10, 2019 (10 days after April 30, 2019). However, if an employee no longer reasonably expects to be entitled to a claimed number of withholding allowances because of a change in personal circumstances not solely related to changes made by P.L. 115-97 (for example, an employee's child no longer qualifies as the employee's dependent because of the child's change in residence), the employee must furnish his or her employer a new Form W-4 within 10 days after the change. In addition, if an employee who claimed married filing status on Form W-4 becomes divorced from his or her spouse, the employee must furnish his or her employer a new Form W-4 within 10 days after the change. An employee who has a reduction in a claimed number of withholding allowances after April 30, 2019, for any reason is required to give his or her employer a new Form W-4 within 10 days of the change in status resulting in the reduction in withholding allowances. See [section 5](#) for more information about Form W-4.

**Withholding allowance.** The 2019 amount for one withholding allowance on an annual basis is \$4,200.

**Disaster tax relief.** Disaster tax relief is available for those impacted by recent disasters. For more information about disaster relief, go to [IRS.gov/DisasterTaxRelief](#).

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## Reminders

**Withholding on supplemental wages.** P.L. 115-97 lowered the withholding rates on supplemental wages for tax years beginning after 2017 and before 2026. See [Supplemental wages](#) in section 5.

**Certification program for professional employer organizations (PEOs).** The Tax Increase Prevention Act of 2014 required the IRS to establish a voluntary certification program for PEOs. PEOs handle various payroll administration and tax reporting responsibilities for their business clients and are typically paid a fee based on payroll costs. To become and remain certified under the certification program, certified professional employer organizations (CPEOs) must meet various requirements described in sections 3511 and 7705 and related published guidance. Certification as a CPEO may affect the employment tax liabilities of both the CPEO and its customers. A CPEO is generally treated for employment tax purposes as the employer of any individual who performs services for a customer of the CPEO and is covered by a contract described in section 7705(e)(2) between the CPEO and the customer (CPEO contract), but only for wages and other compensation paid to the individual by the CPEO. To become a CPEO, the organization must apply through the IRS Online Registration System. For more information or to apply to become a CPEO, go to [IRS.gov/CPEO](#). Also see Revenue Procedure 2017-14, 2017-3 I.R.B. 426, available at [IRS.gov/irb/2017-03 IRB#RP-2017-14](#).

**Outsourcing payroll duties.** Generally, as an employer, you're responsible to ensure that tax returns are filed and deposits and payments are made, even if you contract with a third party to perform these acts. You remain responsible if the third party fails to perform any required action. Before you choose to outsource any of your payroll and related tax duties (that is, withholding, reporting, and paying over social security, Medicare, FUTA, and income taxes) to a third-party payer, such as a payroll service provider or reporting agent, go to [IRS.gov/OutsourcingPayrollDuties](#) for helpful information on this topic. If a CPEO pays wages and other compensation to an individual performing services for you, and the services are covered by a contract described in section 7705(e)(2) between you and the CPEO (CPEO contract), then the CPEO is generally treated as the employer, but only for wages and other compensation paid to the individual by the CPEO. However, with respect to certain employees covered by a CPEO contract, you may also be treated as an employer of the employees and, consequently, may also be liable for federal employment taxes imposed on wages and other compensation paid by the CPEO to such employees. For more information on the different types of third-party payer arrangements, see section 16 in Pub. 15.

**Schedule R (Form 943), Allocation Schedule for Aggregate Form 943 Filers.** Agents approved by the IRS under section 3504 and CPEOs must complete and file Schedule R (Form 943) each time they file an aggregate Form 943, Employer's Annual Federal Tax Return for Agricultural Employees. To request approval to act as an agent for an employer under section 3504, the agent must file Form 2678 with the IRS. Form 2678 must be previously filed and approved by the IRS before filing Schedule R. To become a CPEO, the organization must apply through the IRS Online Registration System at [IRS.gov/CPEO](#). CPEOs file Form 8973, Certified Professional Employer Organization/Customer Reporting Agreement, to notify the IRS that they've started or ended a service contract with a client or customer.

**Qualified small business payroll tax credit for increasing research activities.** For tax years beginning after 2015, a qualified small business may elect to claim up to \$250,000 of its credit for increasing research activities as a payroll tax credit against the employer's share of social security tax. The payroll tax credit must be elected on an original income tax return that is timely filed (including extensions). The portion of the credit used against the employer's share of social security tax is allowed in the first calendar quarter beginning after the date that the qualified small business filed its income tax return. The election and determination of the credit amount that will be used against the employer's share of social security tax are made on Form 6765, Credit for Increasing Research Activities. The amount from Form 6765, line 44, must then be reported on Form 8974, Qualified Small Business Payroll Tax Credit for Increasing Research Activities. Form 8974 is used to determine the amount of the credit that can be used in the current year. The amount from Form 8974, line 12, is reported on Form 943, line 12. If you're claiming the research payroll tax credit on your Form 943, you must attach Form 8974 to Form 943. For

more information about the payroll tax credit, see Notice 2017-23, 2017-16 I.R.B. 1100, available at [IRS.gov/irb/2017-16\\_IRB#NOT-2017-23](https://www.irs.gov/irb/2017-16_IRB#NOT-2017-23), and [IRS.gov/ResearchPayrollTC](https://www.irs.gov/ResearchPayrollTC). Also see the line 17 instructions in the Instructions for Form 943.

**Work opportunity tax credit for qualified tax-exempt organizations hiring qualified veterans.** The work opportunity tax credit is available for eligible unemployed veterans who begin work after November 22, 2011, and before January 1, 2020. Qualified tax-exempt organizations that hire eligible unemployed veterans can claim the work opportunity tax credit against their payroll tax liability using Form 5884-C. For more information, go to [IRS.gov/WOTC](https://www.irs.gov/WOTC).

**COBRA premium assistance credit.** Effective for tax periods beginning after 2013, the credit for COBRA premium assistance payments can't be claimed on Form 943. Instead, after filing your Form 943, file Form 943-X, Adjusted Employer's Annual Federal Tax Return for Agricultural Employees or Claim for Refund, to claim the COBRA premium assistance credit. Filing a Form 943-X before filing a Form 943 for the year may result in errors or delays in processing your Form 943-X. For more information, see the Instructions for Form 943 or go to [IRS.gov/COBRACredit](https://www.irs.gov/COBRACredit).

**Definition of marriage.** A marriage of two individuals is recognized for federal tax purposes if the marriage is recognized by the state, possession, or territory of the United States in which the marriage is entered into, regardless of legal residence. Two individuals who enter into a relationship that is denominated as marriage under the laws of a foreign jurisdiction are recognized as married for federal tax purposes if the relationship would be recognized as marriage under the laws of at least one state, possession, or territory of the United States, regardless of legal residence. Individuals who have entered into a registered domestic partnership, civil union, or other similar relationship that isn't denominated as a marriage under the law of the state, possession, or territory of the United States where such relationship was entered into aren't lawfully married for federal tax purposes, regardless of legal residence.

**Disregarded entities and qualified subchapter S subsidiaries (QSubs).** Eligible single-owner disregarded entities and QSubs are treated as separate entities for employment tax purposes. Eligible single-member entities must report and pay employment taxes on wages paid to their employees using the entities' own names and employer identification numbers (EINs). See Regulations sections 1.1361-4(a)(7) and 301.7701-2(c)(2)(iv).

**Differential wage payments.** Qualified differential wage payments made by employers to individuals serving in the U.S. Armed Forces after 2008 are subject to income tax withholding but not social security, Medicare, or FUTA taxes. For more information, see section 5 of Pub. 15.

**Federal tax deposits must be made by electronic funds transfer (EFT).** You must use EFT to make all federal tax deposits. Generally, an EFT is made using the Electronic Federal Tax Payment System (EFTPS). If you don't want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make electronic deposits on your

behalf. Also, you may arrange for your financial institution to initiate a same-day wire payment on your behalf. EFTPS is a free service provided by the Department of the Treasury. Services provided by your tax professional, financial institution, payroll service, or other third party may have a fee.

For more information on making federal tax deposits, see [How To Deposit](#) in section 7. To get more information about EFTPS or to enroll in EFTPS, go to [EFTPS.gov](https://www.eftps.gov) or call 800-555-4477 or 800-733-4829 (TDD). Additional information about EFTPS is also available in Pub. 966.

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

Spend less time and worry on taxes and more time running your business. Use *e-file* and EFTPS to your benefit.

- For *e-file*, go to [IRS.gov/EmploymentEfile](https://www.irs.gov/EmploymentEfile) for additional information. A fee may be charged to file electronically.
- For EFTPS, go to [EFTPS.gov](https://www.eftps.gov) or call EFTPS Customer Service at 800-555-4477 or 800-733-4829 (TDD) for additional information.
- For electronic filing of Form W-2, go to [SSA.gov/employer](https://www.ssa.gov/employer).



*If you're filing your tax return or paying your federal taxes electronically, a valid EIN is required at the time the return is filed or the payment is made. If a valid EIN isn't provided, the return or payment won't be processed. This may result in penalties. See [Employer identification number \(EIN\)](#) in section 1 for more information about applying for an EIN.*

**Electronic funds withdrawal (EFW).** If you file your employment tax return electronically, you can *e-file* and use EFW to pay the balance due in a single step using tax preparation software or through a tax professional. However, don't use EFW to make federal tax deposits. For more information on paying your taxes using EFW, go to [IRS.gov/EFW](https://www.irs.gov/EFW).

**Credit or debit card payments.** You can pay the balance due shown on your employment tax return by credit or debit card. Your payment will be processed by a payment processor who will charge a processing fee. Don't use a credit or debit card to make federal tax deposits. For more information on paying your taxes with a credit or debit card, go to [IRS.gov/PayByCard](https://www.irs.gov/PayByCard).

**Online payment agreement.** You may be eligible to apply for an installment agreement online if you can't pay the full amount of tax you owe when you file your employment tax return. For more information, see the instructions for your employment tax return or go to [IRS.gov/OPA](https://www.irs.gov/OPA).

**When you hire a new employee.** Ask each new employee to complete the 2019 Form W-4, or its Spanish version, Formulario 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



(SSN) 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 doesn't have a card, have the employee apply for one on Form SS-5, Application for a Social Security Card. See [section 1](#) for more information.

**Eligibility for employment.** You must verify that each new employee is legally eligible to work in the United States. This includes completing the U.S. Citizenship and Immigration Services (USCIS) Form I-9, Employment Eligibility Verification. You can get Form I-9 at [USCIS.gov/Forms](https://uscis.gov/Forms), USCIS offices, or by calling 800-870-3676. For more information, go to the USCIS website at [USCIS.gov/I-9-Central](https://uscis.gov/I-9-Central) or call 800-375-5283 or 800-767-1833 (TTY).

**New hire reporting.** You're required to report any new employee to a designated state new-hire registry. A new employee is an employee who hasn't previously been employed by you or was previously employed by you but has been separated from such prior employment for at least 60 consecutive days. Many states accept a copy of Form W-4 with employer information added. Visit the Office of Child Support Enforcement's website at [acf.hhs.gov/css/employers](https://acf.hhs.gov/css/employers) for more information.

**Dishonored payments.** Any form of payment that is dishonored and returned from a financial institution is subject to a penalty. The penalty is \$25 or 2% of the payment, whichever is more. However, the penalty on dishonored payments of \$24.99 or less is an amount equal to the payment. For example, a dishonored payment of \$18 is charged a penalty of \$18.

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

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

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

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

See the General Instructions for Forms W-2 and W-3 for details about filing Forms W-2 and for information about required electronic filing. If you file 250 or more

Forms W-2, you must file them electronically. Electronic filing is the only form of magnetic media that the IRS and the Social Security Administration (SSA) will accept.

**Information reporting customer service site.** The IRS operates an information return customer service 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 866-455-7438 (toll free), 304-263-8700 (toll call), or 304-579-4827 (TDD/TTY for persons who are deaf, hard of hearing, or have a speech disability). The call site can also be reached by email at [mccirp@irs.gov](mailto:mccirp@irs.gov). Don't include tax identification numbers (TINs) or attachments in email correspondence because electronic mail isn't secure.

**Web-based application for an EIN.** Go to [IRS.gov/EIN](https://irs.gov/EIN) to apply for an EIN online. See [section 1](#) for additional information.

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

**Change of business address or responsible party.** Notify the IRS immediately if you change your business address or responsible party. Complete and mail Form 8822-B to notify the IRS of a business address or responsible party change. For a definition of "responsible party," see the instructions for Form SS-4.

**Ordering forms and publications.** Go to [IRS.gov/Forms](https://irs.gov/Forms) to download forms and publications. Otherwise, you can go to [IRS.gov/OrderForms](https://irs.gov/OrderForms) to order current and prior-year forms and instructions. Your order should arrive within 10 business days.

Instead of ordering paper Forms W-2 and W-3, consider filing them electronically using the SSA's free *e-file* service. Visit the SSA's Employer W-2 Filing Instructions & Information website at [SSA.gov/employer](https://ssa.gov/employer) to register for Business Services Online. You will be able to create and file "fill-in" versions of Forms W-2 with the 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.

**Tax questions.** If you have an employment tax question, check the information available on [IRS.gov](https://irs.gov) or call 800-829-4933 or 800-829-4059 (TDD/TTY for persons who are deaf, hard of hearing, or have a speech disability) Monday–Friday from 7:00 a.m. to 7:00 p.m. local time (Alaska and Hawaii follow Pacific time).

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

- Your EIN.
- Amounts and dates of all wage, annuity, and pension payments.
- Names, addresses, SSNs, and occupations of employees and recipients.
- Any employee copies of Forms W-2 and W-2c returned to you as undeliverable.

- Dates of employment for each employee.
- Periods for which employees and recipients were paid while absent due to sickness or injury and the amount and weekly rate of payments you or third-party payers made to them.
- Copies of employees' and recipients' income tax withholding allowance certificates (Forms W-4, W-4(SP), W-4P, and W-4S).
- Dates and amounts of tax deposits you made and acknowledgment numbers for deposits made by EFTPS.
- Copies of returns filed and confirmation numbers.
- Records of fringe benefits and expense reimbursements provided to your employees, including substantiation.

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

**Private delivery services.** You can use certain private delivery services (PDSs) designated by the IRS to meet the “timely mailing as timely filing” rule for tax returns. Go to [IRS.gov/PDS](https://www.irs.gov/PDS) for the current list of PDSs.

The PDS can tell you how to get written proof of the mailing date.

For the IRS mailing address to use if you’re using a PDS, go to [IRS.gov/PDSstreetAddresses](https://www.irs.gov/PDSstreetAddresses). Select the mailing address listed on the webpage that is in the same state as the address to which you would mail returns filed without a payment, as shown in the instructions for your employment tax return.



*PDSs can't 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.*

**Zero Wage return.** If you haven't filed a “final” Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return, or Form 943, you must continue to file Forms 940 and 943 even for years during which you paid no wages. The IRS encourages you to file your “Zero Wage” Forms 940 and 943 electronically. Go to [IRS.gov/EmploymentEfile](https://www.irs.gov/EmploymentEfile) for more information on electronic filing.

**Pub. 5146 explains employment tax examinations and appeal rights.** Pub. 5146 provides employers with information on how the IRS selects employment tax returns to be examined, what happens during an exam, and what options an employer has in responding to the results of an exam, including how to appeal the results. Pub. 5146 also includes information on worker classification issues and tip exams.

**Photographs of missing children.** The IRS is a proud partner with the [National Center for Missing & Exploited Children® \(NCMEC\)](https://www.nccmec.org/). Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

## Calendar

The following are important dates and responsibilities. See [section 7](#) for information about depositing taxes reported on Forms 943 and 945, Annual Return of Withheld Federal Income Tax. See [section 10](#) for information about depositing FUTA tax. Also see Pub. 509, Tax Calendars.



*If any date shown below for filing a return, furnishing a form, or depositing taxes falls on a Saturday, Sunday, or legal holiday, the due date is the next business day. The term “legal holiday” means any legal holiday in the District of Columbia. A statewide legal holiday delays a filing due date only if the IRS office where you’re required to file is located in that state. However, a statewide legal holiday doesn't delay the due date of federal tax deposits. See [Deposits Due on Business Days Only](#) in section 7. For any filing due date, you will meet the “file” or “furnish” requirement if the envelope containing the return or form is properly addressed, contains sufficient postage, and is postmarked by the U.S. Postal Service on or before the due date, or sent by an IRS-designated delivery service on or before the due date. See [Private delivery services](#) under Reminders, earlier, for more information.*

### By January 31

- File Form 943. See [section 8](#) for more information on Form 943. If you deposited all Form 943 taxes when due, you may file Form 943 by February 10.
- File Form 940. See [section 10](#) for more information on FUTA. If you deposited all the FUTA tax when due, you may file Form 940 by February 10.
- File with the SSA Copy A of all 2018 paper and electronic Forms W-2 with Form W-3, Transmittal of Wage and Tax Statements. For more information on reporting Form W-2 information to the SSA electronically, visit the SSA's Employer W-2 Filing Instructions & Information webpage at [SSA.gov/employer](https://www.ssa.gov/employer). If filing electronically via the SSA's Form W-2 Online service, the SSA will generate Form W-3 data from the electronic submission of Form(s) W-2.
- Furnish each employee with a completed Form W-2.
- File with the IRS Copy A of all 2018 paper and electronic Forms 1099-MISC that report nonemployee compensation, with Form 1096, Annual Summary and Transmittal of U.S. Information Returns. For information on filing information returns electronically with the IRS, see Pub. 1220. Other Forms 1099, including Forms 1099-MISC reporting anything other than non-employee compensation, have different due dates. See the General Instructions for Certain Information Returns for more information.
- Furnish each recipient to whom you paid \$600 or more in nonemployee compensation with a completed Form 1099-MISC.

- File Form 945 to report any nonpayroll federal income tax withheld in 2018. If you deposited all Form 945 taxes when due, you may file Form 945 by February 10.

### By February 15

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

### On February 16

Any Form W-4 claiming exemption from withholding for the previous year has now expired. Begin withholding for any employee who previously claimed exemption from withholding but hasn't given you a new Form W-4 for the current year. If the employee doesn't give you a new Form W-4, withhold tax based on the last valid Form W-4 you have for the employee that doesn't claim exemption from withholding or, if one doesn't exist, as if he or she is single with zero withholding allowances. See [section 5](#) for more information. If the employee furnishes a new Form W-4 claiming exemption from withholding after February 15, you may apply the exemption to future wages, but don't refund taxes withheld while the exempt status wasn't in place.

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

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

### Before December 1

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

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## Introduction

This publication is for employers of agricultural workers (farmworkers). It contains information that you may need to comply with the laws for agricultural labor (farmwork) relating to social security and Medicare taxes, FUTA tax, and withheld federal income tax (employment taxes). It also has tax tables you need to figure the federal income taxes to withhold from each employee for 2019. Agricultural employers report social security and Medicare taxes and withheld federal income tax on Form 943 and report FUTA tax on Form 940.

When you pay your employees, you don't pay them all the money they earned. As their employer, you have the added responsibility of withholding taxes from their paychecks. The federal income tax and employees' share of social security and Medicare taxes that you withhold from your employees' paychecks are part of their wages that you pay to the U.S. Treasury instead of to your employees. Your employees trust that you pay the withheld taxes to the U.S. Treasury by making federal tax deposits. This is the reason that these withheld taxes are called trust fund taxes. If federal income, social security, or Medicare taxes that must be withheld aren't withheld or aren't deposited or paid to the U.S. Treasury, the trust fund recovery penalty may apply. See [section 7](#) for more information.

If you have nonfarm employees, see Pub. 15. If you have employees in the U.S. Virgin Islands, Guam, American Samoa, or the Commonwealth of the Northern Mariana Islands, see Pub. 80. Pub. 15-A contains more employment-related information, including information about sick pay and pension income. Pub. 15-B contains information about the employment tax treatment and valuation of various types of noncash compensation. For additional information about employment taxes, go to [IRS.gov/EmploymentTaxes](https://www.irs.gov/employmenttaxes). For general tax information relevant to agricultural employers, go to [IRS.gov/AgricultureTaxCenter](https://www.irs.gov/agriculturetaxcenter).

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

You can send us comments through [IRS.gov/FormComments](https://www.irs.gov/formcomments).

Or you can write to:

Internal Revenue Service  
Tax Forms and Publications  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms, instructions, and publications.

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

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

An assistance-eligible individual is a qualified beneficiary of an employer's group health plan who is eligible for COBRA continuation coverage during the period beginning September 1, 2008, and ending May 31, 2010, due to the involuntary termination from employment of a



covered employee during the period and elects continuation COBRA coverage. The assistance for the coverage can last up to 15 months.

The COBRA premium assistance credit was available to an employer for premiums paid on behalf of employees who were involuntarily terminated from employment between September 1, 2008, and May 31, 2010. The COBRA premium assistance credit isn't available for individuals who were involuntarily terminated after May 31, 2010. Therefore, only in rare circumstances will the credit still be available, such as instances where COBRA eligibility was delayed as a result of employer-provided health insurance coverage following termination. For more information about the credit, see Notice 2009-27, 2009-16 I.R.B. 838, available at [IRS.gov/irb/2009-16\\_IRB#NOT-2009-27](https://www.irs.gov/irb/2009-16_IRB#NOT-2009-27).

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

The 65% of the premium not paid by the assistance-eligible individual is reimbursed to the employer maintaining the group health plan. The reimbursement is made through a credit against the employer's employment tax liabilities. For information on how to claim the credit, see the Instructions for Form 943-X. The credit is treated as a deposit made on the first day of the return period. In the case of a multiemployer plan, the credit is claimed by the plan, rather than the employer. In the case of an insured plan subject to state law continuation coverage requirements, the credit is claimed by the insurance company, rather than the employer.

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

- Information on the receipt of the assistance-eligible individuals' 35% share of the premium, including dates and amounts.
- In the case of an insurance plan, a copy of an invoice or other supporting statement from the insurance carrier and proof of timely payment of the full premium to the insurance carrier required under COBRA.
- In the case of a self-insured plan, proof of the premium amount and proof of the coverage provided to the assistance-eligible individuals.
- Attestation of involuntary termination, including the date of the involuntary termination for each covered employee whose involuntary termination is the basis for eligibility for the subsidy.
- Proof of each assistance-eligible individual's eligibility for COBRA coverage and the election of COBRA coverage.
- A record of the SSNs of all covered employees, the amount of the subsidy reimbursed with respect to each covered employee, and whether the subsidy was for one individual or two or more individuals.

For more information, go to [IRS.gov/COBRACredit](https://www.irs.gov/COBRACredit).

## Useful Items

You may want to see:

### Publication

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

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## 1. Taxpayer Identification Numbers (TINs)

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

**Employer identification number (EIN).** An 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 the SSA.

If you don't have an EIN, you may apply for one online by visiting [IRS.gov/EIN](https://www.irs.gov/EIN). You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. If the principal business was created or organized outside of the United States or U.S. territories, you may also apply for an EIN by calling 267-941-1099 (toll call). Don't use an SSN in place of an EIN.

If you don't have an EIN by the time a return is due, file a paper return and 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, don't use that employer's EIN.

You should have only one EIN. If you have more than one, and aren't sure which one to use, call the toll-free Business and Specialty Tax Line at 800-829-4933 or 800-829-4059 (TDD/TTY for persons who are deaf, hard of hearing, or have a speech disability). 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 Pub. 1635.

**When you receive your EIN.** If you're a new employer that indicated a federal tax obligation when requesting an EIN, you will be pre-enrolled in EFTPS. You will receive information in your EIN Package about Express Enrollment and an additional mailing containing your EFTPS personal identification number (PIN) and

instructions for activating your PIN. Call the toll-free number located in your “How To Activate Your EFTPS Enrollment” brochure to activate your enrollment and begin making your employment tax deposits. If you outsource any of your payroll and related tax duties to a third-party payer, such as a payroll service provider or reporting agent, be sure to tell them about your EFTPS enrollment.

**Social security number (SSN).** An employee's 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. Don't accept a social security card that says “Not valid for employment.” A social security number issued with this legend doesn't permit employment. You may, but aren't required to, photocopy the social security card if the employee provides it. If you don't show the employee's correct name and SSN on Form W-2, you may owe a penalty unless you have reasonable cause. See Pub. 1586, Reasonable Cause Regulations & Requirements for Missing and Incorrect Name/TINs, for information on the requirement to solicit the employee's SSN.

**Applying for a social security card.** Any employee who is legally eligible to work in the United States and doesn't have a social security card can get one by completing Form SS-5 and submitting the necessary documentation to the SSA. You can get Form SS-5 at [SSA.gov/forms/ss-5.pdf](https://ssa.gov/forms/ss-5.pdf), SSA offices, or by calling 800-772-1213 or 800-325-0778 (TTY). The employee must complete and sign Form SS-5; it can't be filed by the employer. You may be asked to supply a letter to accompany Form SS-5 if the employee has exceeded his or her yearly or lifetime limit for the number of replacement cards allowed.

**Applying for an SSN.** If you file Form W-2 on paper and your employee has applied for an SSN but doesn't have one when you must file Form W-2, enter “Applied For” on the form. If you're filing electronically, enter all zeros (000-00-0000 if creating forms online or 000000000 if uploading a file) in the SSN 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 25 Forms W-2c per Form W-3c, Transmittal of Corrected Wage and Tax Statements, may be filed per session over the Internet, with no limit on the number of sessions. For more information, visit the SSA's Employer W-2 Filing Instructions & Information webpage at [SSA.gov/employer](https://ssa.gov/employer). Advise your employee to correct the SSN on his or her original Form W-2.

**Correctly record the employee's name and SSN.** Record the name and SSN of each employee as they are shown on the employee's social security card. If the employee's name isn't correct as shown on the card (for example, because of marriage or divorce), the employee should request an updated card from the SSA. Continue to report the employee's wages under the old name until

the employee shows you an updated social security card with the new name.

If the SSA issues the employee an updated card after a name change, or a new card with a different SSN 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 isn't necessary to correct other years if the previous name and SSN were used for years before the most recent Form W-2.

**IRS individual taxpayer identification numbers (ITINs) for aliens.** Don't accept an ITIN in place of an SSN for employee identification or for work. An ITIN is issued for use by resident and nonresident aliens who need identification for tax purposes, but who aren't eligible for U.S. employment. You can identify an ITIN because it's a nine-digit number, formatted like an SSN, that starts with the number “9” and has a range of numbers from “50–65,” “70–88,” “90–92,” and “94–99” for the fourth and fifth digits (for example, 9NN-7N-NNNN). For more information about ITINs, see the Instructions for Form W-7 or go to [IRS.gov/ITIN](https://irs.gov/ITIN).



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

**Verification of SSNs.** Employers and authorized reporting agents can use the Social Security Number Verification Service (SSNVS) to instantly verify up to 10 employee names and SSNs (per screen) at a time, or submit an electronic file of up to 250,000 names and SSNs and usually receive results the next business day. Visit [SSA.gov/employer/ssnv.htm](https://ssa.gov/employer/ssnv.htm) for more information.

**Registering for SSNVS.** You must register online to use SSNVS. To register, visit the SSA's website at [SSA.gov/bso](https://ssa.gov/bso) and click on the Register link under *Business Services Online*. Follow the registration instructions to obtain a user identification (ID) and password. You will need to provide the following information about yourself and your company.

- Name.
- SSN.
- Date of birth.
- Type of employer.
- EIN.
- Company name, address, and telephone number.
- Email address.

When you have completed the online registration process, the SSA will mail a one-time activation code to you. You must enter the activation code online to use SSNVS. Your employees must receive authorization from you to use SSNVS. If your employees register, the one-time activation code will be mailed to you.



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## 2. Who Are Employees?

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

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

If an employer-employee relationship exists, it doesn't matter what it is called. The employee may be called an agent or independent contractor. It also doesn't matter how payments are measured or paid, what they are called, or if the employee works full or part time.

You're responsible for withholding and paying employment taxes for your employees. You're also required to file employment tax returns. These requirements don't 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're 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, if the major part of such service is performed on a farm;
- Provide services relating to salvaging timber, or clearing land of brush and other debris, left by a hurricane (also known as hurricane labor) if the major part of such service is performed on a farm;
- Handle, process, or package any agricultural or horticultural commodity in its unmanufactured state, 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 animals, 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 doesn't include reselling activities that don't involve any substantial activity of raising agricultural or horticultural commodities, such as a retail store or a

greenhouse used primarily for display or storage. It also doesn't include processing services that change a commodity from its raw or natural state, or services performed after a commodity has been changed from its raw or natural state.

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

### Crew Leaders

If you're a crew leader, you're 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're his or her employee and if you pay the workers (either for yourself or for the farm operator), then you're a crew leader. For FUTA tax rules, see [section 10](#).

If you're a crew leader, you're not considered the employee of the farm operator for services you perform in furnishing farmworkers and as a member of the crew.

### Business Owned and Operated by Spouses

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

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

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

To make the election, all items of income, gain, loss, deduction, and credit must be divided between the spouses, in accordance with each spouse's interest in the venture, and reported on separate Schedules C or F as sole

proprietors. Each spouse must also file a separate Schedule SE to pay self-employment taxes, as applicable.

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

**Note.** If your spouse is your employee, not your partner, you must withhold and pay federal income, social security, and Medicare taxes for him or her. However, the wages aren't subject to FUTA tax.

For more information on qualified joint ventures, go to [IRS.gov/QJV](https://www.irs.gov/QJV).

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

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### 3. Wages and Other Compensation

Cash wages that you pay to employees for farmwork are generally subject to social security tax and Medicare tax. You may also be required to withhold, deposit, and report Additional Medicare Tax. See [section 4](#) for more information. If the wages are subject to social security and Medicare taxes, they are also subject to federal income tax withholding. You're liable for the payment of these taxes to the federal government whether or not you collect them from your employees. If, for example, you withhold less than the correct tax from an employee's wages, you're still liable for the full amount. You may also be liable for FUTA tax, which isn't withheld by you or paid by the employee. FUTA tax is discussed in [section 10](#). Cash wages include checks, money orders, and any kind of money or cash.

For more information on what payments are considered taxable wages, see Pub. 15.

**Noncash wages (including commodity wages).** Noncash wages include food, lodging, clothing, transportation passes, farm products, or other goods or commodities. Noncash wages paid to farmworkers, including commodity wages, aren't subject to social security taxes, Medicare taxes, or federal income tax withholding. However, you and your employee can agree to have federal income tax withheld on noncash wages.

Noncash wages, including commodity wages, are treated as cash wages if the substance of the transaction is a cash payment. Noncash wages treated as cash wages are subject to social security taxes, Medicare taxes, and federal income tax withholding.

Report the value of noncash wages in box 1 of Form W-2 together with cash wages. Noncash wages for farmwork are subject to federal income tax unless a specific exclusion applies. Don't show noncash wages in box 3 or 5 of Form W-2 (unless the substance of the transaction is a cash payment and they are being treated as cash wages).

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

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

**Household employees.** The wages of an employee who performs household services, such as a maid, babysitter, gardener, or cook, in your home aren't subject to social security and Medicare taxes if you pay that employee cash wages of less than \$2,100 in 2019.

Social security and Medicare taxes don't 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 (including an adopted child or stepchild) 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 the calendar quarter services were performed; and
- You're a widow or widower, or divorced and not remarried, or have a spouse in the home who, because of a physical or mental condition, can't care for your child for at least 4 continuous weeks in the calendar quarter services were performed.

For more information, see Pub. 926.



*Wages for household work are generally not a deductible farm expense. See Nondeductible Pay in chapter 4 of Pub. 225 for more information.*

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

**Compensation paid to H-2A visa holders.** Report compensation of \$600 or more paid to foreign agricultural workers who entered the country on H-2A visas in box 1 of Form W-2 but don't report it as social security wages (box 3) or Medicare wages (box 5) on Form W-2 because compensation paid to H-2A workers for agricultural labor performed in connection with this visa isn't subject to social security and Medicare taxes. On Form W-2, don't

check box 13 (Statutory employee), as H-2A workers aren't statutory employees.

An employer isn't required to withhold federal income tax from compensation paid to an H-2A worker for agricultural labor performed in connection with this visa but may withhold if the worker asks for withholding and the employer agrees. In that case, the worker must give the employer a completed Form W-4. Federal income tax withheld should be reported in box 2 of Form W-2.

These reporting rules apply when the H-2A worker provides his or her TIN to the employer. If the H-2A worker doesn't provide a TIN and the total annual wages to the H-2A worker are at least \$600, the employer is required to backup withhold. See the Instructions for Form 1099-MISC and the Instructions for Form 945.

For more information on foreign agricultural workers on H-2A visas, go to [IRS.gov/H2A](https://www.irs.gov/H2A).

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## 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. You may also be required to withhold Additional Medicare Tax. For more information, see [Additional Medicare Tax withholding](#), later.

### 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. Don't 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.** Annual cash wages of less than \$150 you pay to a **seasonal** farmworker aren't subject to social security and Medicare taxes, or federal income tax withholding, even if you pay \$2,500 or more to all your farmworkers. However, these wages count toward the \$2,500 test for determining whether other farmworkers' wages are subject to social security and Medicare taxes.

A seasonal farmworker is a worker who:

- 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.

## Social Security and Medicare Tax Withholding

The social security tax rate is 6.2%, for both the employee and employer, on the first \$132,900 paid to each employee in 2019. You must withhold at this rate from each employee and pay a matching amount. The Medicare tax rate is 1.45% each for the employee and employer on all wages. You must withhold at this rate from each employee and pay a matching amount. There is no wage base limit for Medicare tax; all covered wages are subject to Medicare tax.

Social security and Medicare taxes apply to most payments of sick pay, including payments made by third parties such as insurance companies. For details, see section 6 of Pub. 15-A.

**Additional Medicare Tax withholding.** In addition to withholding Medicare tax at 1.45%, you must withhold a 0.9% Additional Medicare Tax from wages you pay to an employee in excess of \$200,000 in a calendar year. You're required to begin withholding Additional Medicare Tax in the pay period in which you pay wages in excess of \$200,000 to an employee and continue to withhold it each pay period until the end of the calendar year. Additional Medicare Tax is only imposed on the employee. There is no employer share of Additional Medicare Tax. All wages that are subject to Medicare tax are subject to Additional Medicare Tax withholding if paid in excess of the \$200,000 withholding threshold.

For more information on what wages are subject to Medicare tax, see the chart, *Special Rules for Various Types of Services and Payments*, in section 15 of Pub. 15. For more information on Additional Medicare Tax, go to [IRS.gov/ADMT](https://www.irs.gov/ADMT).

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

**Example.** Gavrielle operates a small family fruit farm. She employs day laborers in the picking season to enable her to timely get her crop to market. She doesn't deduct the employees' share of social security and Medicare taxes from their pay; instead, she pays it on their behalf. When she prepares her employees' Forms W-2, she adds each employee's share of social security and Medicare



taxes that she paid to the employee's wage income (box 1 of Form W-2), but doesn't include it in box 3 (social security wages) or box 5 (Medicare wages and tips).

For 2018, Gavrielle paid Dan \$1,000 during the year. She enters \$1,076.50 in box 1 of Dan's Form W-2 (\$1,000 wages plus \$76.50 social security and Medicare taxes paid for Dan). She enters \$1,000.00 in boxes 3 and 5 of Dan's Form W-2.

**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 Pub. 515 for exceptions to this general rule. One such exception is for foreign agricultural workers on H-2A visas, who are exempt from social security and Medicare taxes. See [Compensation paid to H-2A visa holders](#) in section 3.

**Religious exemption.** An exemption from social security and Medicare taxes is available to members of a recognized religious sect opposed to public insurance. This exemption is available only if both the employee and the employer are members of the sect. For more information, see Pub. 517.

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## 5. Federal Income Tax Withholding

Farm operators 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, etc. You may use one of several methods to determine the amount of federal income tax withholding. They are discussed in [section 13](#).

**Form W-4.** To know how much federal income tax to withhold from employees' wages, you should have a Form W-4 on file for each employee. Encourage your employees to file an updated Form W-4 for 2019, especially if they owed taxes or received a large refund when filing their 2018 tax return. Advise your employees to use the IRS Withholding Calculator available at [IRS.gov/W4App](https://www.irs.gov/W4App) for help in determining how many withholding allowances to claim on their Form W-4.

Ask each new employee to give you a signed Form W-4 when starting work. Make the form effective with the first wage payment. If a new employee doesn't give you a completed Form W-4, withhold tax as if he or she is single, with zero withholding allowances.

**Forms in Spanish.** You can provide Formulario W-4(SP) in place of Form W-4 to your Spanish-speaking employees. For more information, see Pub. 17(SP). The rules discussed in this section that apply to Form W-4 also apply to Formulario W-4(SP).

**Effective date of Form W-4.** A Form W-4 remains in effect until the employee gives you a new one. When you receive a new Form W-4, don't adjust withholding for pay periods before the effective date of the new form. 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. For exceptions, see [Exemption from federal income tax withholding, IRS review of requested Forms W-4](#), and [Invalid Forms W-4](#), later in this section.



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

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

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

See Pub. 505 for more information about completing Form W-4. Along with Form W-4, you may wish to order Pub. 505 for use by your employees.

Don't accept any withholding or estimated tax payments from your employees in addition to withholding based on their Form W-4. If an employee wants additional withholding, he or she should submit a new Form W-4 and, if necessary, pay estimated tax by filing Form 1040-ES or by using EFTPS to make estimated tax payments.

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

A Form W-4 claiming exemption from withholding is effective when it is given to the employer and only for that calendar year. To continue to be exempt from withholding for 2019, an employee must give you a new Form W-4 by February 15. If the employee doesn't give you a new Form W-4 by February 15, withhold tax based on the last valid Form W-4 you have for the employee that didn't claim an exemption from withholding or, if one doesn't exist, withhold as if he or she is single with zero withholding allowances. If the employee provides a new Form W-4 claiming an exemption from withholding on February 16 or later, you may apply the exemption to future wages, but don't refund taxes withheld while the exempt status wasn't in place.

**Withholding income taxes on the wages of nonresident alien employees.** In general, you must withhold federal income taxes on the wages of nonresident alien employees. However, see Pub. 515 for exceptions to this general rule. Also see [Compensation paid to H-2A visa workers](#) in section 3.

**Withholding adjustment for nonresident alien employees.** A special procedure applies for figuring the amount of income tax to withhold from wages of nonresident alien employees performing services within the United States for wages paid in 2019. This procedure requires a special chart to be used with the withholding tables to determine the amount to withhold from the wages of the nonresident alien employee. See *Withholding adjustment for nonresident alien employees* in section 9 of Pub. 15.

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

- Not claim exemption from income tax withholding;
- Request withholding as if they are single, regardless of their actual marital status;
- Claim only one allowance (if the nonresident alien is a resident of Canada, Mexico, or South Korea, or student or business apprentice from India, 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 instead of writing "Nonresident Alien" or "NRA" above the dotted line on line 6.



*A nonresident alien employee may request additional withholding at his or her option for other purposes, although such additions shouldn't be necessary for withholding to cover federal income tax liability related to employment.*

**Form 8233.** If a nonresident alien employee claims a tax treaty exemption from withholding, the employee must submit Form 8233 with respect to the income exempt under the treaty, instead of Form W-4. For more information, see *Pay for Personal Services Performed* in the *Withholding on Specific Income* section of Pub. 515 and the Instructions for Form 8233.

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

Bulletin. When we refer to Form W-4, the same rules apply to Formulario W-4(SP), its Spanish translation.

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

**Initial lock-in letter.** The IRS uses information reported on Form W-2 to identify employees with withholding compliance problems. In some cases, where a serious underwithholding problem is found to exist for a particular employee, the IRS may issue a lock-in letter to the employer specifying the maximum number of withholding allowances and marital status permitted for a specific employee. You will also receive a copy for the employee that identifies the maximum number of withholding allowances and marital status permitted, and the process by which the employee can provide additional information to the IRS for purposes of determining the appropriate number of withholding allowances and/or modifying the specified marital status. If the employee is employed by you as of the date of the notice, you must furnish the employee copy to the employee within 10 business days of receipt. You may follow any reasonable business practice to furnish the employee copy to the employee.

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

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

- You're paying wages for the employee's prior services and the wages are subject to income tax withholding on or after the date specified in the notice.
- You reasonably expect the employee to resume services within 12 months of the date of the notice.
- The employee is on a leave of absence that doesn't exceed 12 months or the employee has a right to re-employment after the leave of absence.

**Termination and re-hire of employees.** If you're required to furnish and withhold based on the notice and the employment relationship is terminated after the date of the notice, you must continue to withhold based on the notice if you continue to pay any wages subject to income tax

withholding. You must also withhold based on the notice or modification notice (explained next) if the employee resumes the employment relationship with you within 12 months after the termination of the employment relationship.

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

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

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

**Substitute Forms W-4.** You're encouraged to have your employees use the official version of Form W-4 to claim withholding allowances or exemption from withholding.

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 can't accept a substitute Form W-4 developed by an employee, and the employee submitting such form will be treated as failing to furnish a Form W-4. However, continue to use any valid Forms W-4 developed by your employees that you accepted before October 11, 2007.

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

W-4 may be subject to a \$500 penalty. You may treat a Form W-4 as invalid if the employee wrote "exempt" on line 7 and also entered a number on line 5 or an amount on line 6.

When you get an invalid Form W-4, don't use it to figure federal income tax withholding. Tell the employee that it is invalid and ask for another one. If the employee doesn't give you a valid one, withhold tax as if the employee is single with zero withholding allowances. However, if you have an earlier Form W-4 for this worker that is valid, withhold as you did before.

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

**Amounts exempt from levy on wages, salary, and other income.** If you receive a Notice of Levy on Wages, Salary, and Other Income—Forms 668-W(ACS), 668-W(c)(DO), or 668-W(ICS), you must withhold amounts as described in the instructions for these forms. Pub. 1494 has tables to figure the amount exempt from levy. 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 Pub. 1494 to figure the exempt amount.

## How To Figure Federal Income Tax Withholding

There are several ways to figure federal income tax withholding.

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

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

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

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

If you pay supplemental wages with regular wages but don't specify the amount of each, withhold federal income



tax as if the total was a single payment for a regular payroll period.

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

1. If you withheld federal income tax from an employee's regular wages in the current or immediately preceding calendar year, you can use one of the following methods for the supplemental wages.
  - a. Withhold a flat 22% (no other percentage allowed).
  - b. If the supplemental wages are paid concurrently with regular wages, add the supplemental wages to the concurrently paid regular wages. If there are no concurrently paid regular wages, add the supplemental wages to, alternatively, either the regular wages paid or to be paid for the current payroll period or the regular wages paid for the preceding payroll period. Figure the income tax withholding as if the total of the regular wages and supplemental wages is a single payment. Subtract the tax already withheld or to be withheld from the regular wages. Withhold the remaining tax from the supplemental wages. If there were other payments of supplemental wages paid during the payroll period made before the current payment of supplemental wages, aggregate all the payments of supplemental wages paid during the payroll period with the regular wages paid during the payroll period, figure the tax on the total, subtract the tax already withheld from the regular wages and previous supplemental wage payments, and withhold the remaining tax from the current payment of supplemental wages.
2. If you didn't withhold federal income tax from the employee's regular wages in the current or immediately preceding calendar year, use method 1b. This would occur, for example, when the value of the employee's withholding allowances claimed on Form W-4 is more than the wages.



*Separate rules apply to any supplemental wages exceeding \$1 million that you pay to an individual during the year. See section 7 in Pub. 15 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.

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

You must notify employees who have no federal income tax withheld that they may be able to claim a tax refund because of the EIC. Although you don't have to notify employees who claim exemption from withholding on Form W-4 about the EIC, you're encouraged to notify any employees whose wages for 2018 were less than \$49,194 (\$54,884 if married filing jointly) that they may be eligible to claim the credit for 2018. This is because eligible employees may get a refund of the amount of the EIC that is more than the tax that they owe.

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

If a substitute Form W-2 is given to the employee on time but doesn't 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 isn't 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 isn't required, you must notify the employee by February 7, 2019.

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## 7. Depositing Taxes

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



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

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

- You report less than a \$2,500 tax liability for the year (Form 943, line 13; Form 945, line 3) and you pay in full with a return that is filed on time. However, if you're unsure that you will report less than \$2,500, deposit under the rules explained in this section so that you won't be subject to a failure-to-deposit (FTD) penalty.

- You're a monthly schedule depositor, defined later, and make a payment in accordance with the [Accuracy of Deposits Rule](#) discussed later in this section. This payment may be \$2,500 or more.



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

## When To Deposit



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

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

The terms "monthly schedule depositor" and "semiweekly schedule depositor" don't refer to how often your business pays its employees or how often you're required to make deposits. The terms identify which set of rules you must follow when you incur a tax liability (for example, when you have a payday).

The deposit schedule that you must use for a calendar year is determined from the total tax liability reported on your Form 943, line 13, for the lookback period, discussed next.

- If you reported \$50,000 or less of Form 943 taxes for the lookback period, you're a monthly schedule depositor.
- If you reported more than \$50,000 of Form 943 taxes for the lookback period, you're 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 2019 is 2017.

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

2017—\$48,000

2018—\$60,000

Rose Co. is a monthly schedule depositor for 2019 because its taxes for the lookback period (\$48,000 for calendar year 2017) weren't more than \$50,000. However, for 2020, Rose Co. is a semiweekly schedule depositor because the total taxes before adjustment for its lookback period (\$60,000 for calendar year 2018) 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 13). Don't include adjustments shown on Form 943-X.

**Example of adjustments.** An employer originally reported total tax of \$45,000 for the lookback period in 2017. The employer discovered during March 2019 that the tax reported for the lookback period was understated by \$10,000 and corrected this error by filing Form 943-X. The total tax reported in the lookback period is still \$45,000. The \$10,000 adjustment is also not treated as part of the 2019 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.

**TIP** *If you're an agent with an approved Form 2678, the deposit rules apply to you based on the total employment taxes accumulated by you for your own employees and on behalf of all employers for whom you're authorized to act. For more information on an agent with an approved Form 2678, see Revenue Procedure 2013-39, 2013-52 I.R.B. 830, available at [IRS.gov/irb/2013-52 IRB#RP-2013-39](#).*

## Monthly Deposit Schedule

If the tax liability reported on Form 943, line 13, for the lookback period is \$50,000 or less, you're 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.** Spruce Co. is a monthly schedule depositor with seasonal employees. It paid wages each Friday during June but didn't pay any wages during July. Under the monthly deposit schedule, Spruce Co. must deposit the combined tax liabilities for the June paydays by July 15. Spruce Co. doesn't have a deposit requirement for July (due by August 15) because no wages were paid and, therefore, it didn't have a tax liability for July.

**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're a monthly schedule depositor for the first and second calendar years of your agricultural business (but see the [\\$100,000 Next-Day Deposit Rule](#), later in this section).

## Semiweekly Deposit Schedule

You're a semiweekly schedule depositor for a calendar year if the tax liability on Form 943, line 13, during your lookback period was more than \$50,000. Under the semiweekly deposit schedule, deposit Form 943 taxes for payments made on Wednesday, Thursday, and/or Friday by

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

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



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

## Semiweekly Deposit Schedule

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

**Semiweekly schedule example.** Green, Inc., is a semiweekly schedule depositor and pays wages once each month on the last Friday of the month. Green, Inc., will deposit only once a month, but the deposit will be made under the semiweekly deposit schedule as follows. Green, Inc.'s tax liability for the April 26, 2019 (Friday), wage payment must be deposited by May 1, 2019 (Wednesday).

**Semiweekly deposit period spanning two return periods.** The period covered by a return is the return period. The return period for Form 943 is a calendar year. If you have more than one pay date during a semiweekly period and the pay dates fall in different return periods, you will need to make separate deposits for the separate liabilities. For example, if you have a pay date on Saturday, December 29, 2018, and another pay date on Tuesday, January 1, 2019, two separate deposits will be required even though the pay dates fall within the same semiweekly period. Both deposits will be due Friday, January 4, 2019 (3 business days from the end of the semiweekly deposit period).

## Deposits Due on Business Days Only

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

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

**Legal holiday.** The term "legal holiday" means any legal holiday in the District of Columbia. For purposes of the deposit rules, the term "legal holiday" doesn't include other statewide legal holidays. Legal holidays for 2019 are listed below.

- January 1—New Year's Day
- January 21—Birthday of Martin Luther King, Jr.
- February 18—Washington's Birthday
- April 16—District of Columbia Emancipation Day
- May 27—Memorial Day
- July 4—Independence Day
- September 2—Labor Day
- October 14—Columbus Day
- November 11—Veterans Day
- November 28—Thanksgiving Day
- December 25—Christmas Day

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

If you accumulate \$100,000 or more of Form 943 taxes (that is, taxes reported on Form 943, line 13) on any day during a deposit period, you must deposit the tax by the close of the next business day, whether you're a monthly or a semiweekly schedule depositor.

For purposes of the \$100,000 rule, don't 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 doesn't apply because the \$10,000 is accumulated in the next deposit period. Thus, \$95,000 must be deposited by Friday and \$10,000 must be deposited by the following Wednesday.

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



to deposit the \$30,000 until Friday (following the semi-weekly deposit schedule).



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

**Example of the \$100,000 next-day deposit rule.** Elm, Inc., started its business on May 6, 2019. 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 (Wednesday), Elm, Inc., paid wages for the first time and accumulated taxes of \$50,000. On May 10 (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 10, it must deposit \$110,000 by May 13 (Monday), the next business day. Elm, Inc., became a semiweekly schedule depositor on May 11. It will be a semiweekly schedule depositor for the remainder of 2019 and for 2020.

## Accuracy of Deposits Rule

You're required to deposit 100% of your tax liability on or before the deposit due date. However, penalties won't be applied for depositing less than 100% if both of the following conditions are met.

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

### 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 day 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 June 2019, the shortfall makeup date is July 17, 2019 (Wednesday). However, if the shortfall occurred on the required January 2, 2019 (Wednesday), deposit due date for a December 28, 2018 (Friday), pay date, the Form 943 due date (January 31, 2019) for the return period would come before the February 15, 2019 (Friday), shortfall makeup date. In this case, the shortfall must be deposited by January 31, 2019.

## How To Deposit

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

**Electronic deposit requirement.** You must use EFT to make all federal tax deposits. Generally, an EFT is made using EFTPS. If you don't want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make electronic deposits on your behalf.

EFTPS is a free service provided by the Department of the Treasury. To get more information or to enroll in EFTPS, visit [EFTPS.gov](#), or call 800-555-4477 or 800-733-4829 (TDD). Additional information about EFTPS is also available in Pub. 966.

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

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

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

**Same-day wire payment option.** If you fail to submit a deposit transaction on EFTPS by 8 p.m. Eastern time the day before the date a deposit is due, you can still make your deposit on time by using the Federal Tax Collection Service (FTCS) to make a same-day wire payment. To use the same-day wire payment method, you will need to make arrangements with your financial institution ahead of time. Please check with your financial institution regarding availability, deadlines, and costs. Your financial institution may charge you a fee for payments made this way. To learn more about the information you will need to give your financial institution to make a same-day wire payment, go to [IRS.gov/SameDayWire](#).

## Deposit Penalties

Penalties may apply if you don't make required deposits on time or if you make deposits for less than the required amount. The penalties don't apply if any failure to make a proper and timely deposit was due to reasonable cause and not to willful neglect. If you receive a penalty notice, you can provide an explanation of why you believe reasonable cause exists.

If you timely filed your employment tax return, the IRS may waive deposit penalties if you inadvertently failed to deposit and it was the first quarter that you were required to deposit any employment tax, or if you inadvertently

failed to deposit the first time after your deposit frequency changed. You must also meet the net worth and size limitations applicable to awards of administrative and litigation costs under section 7430; for individuals, this means that your net worth can't exceed \$2 million, and for businesses, your net worth can't exceed \$7 million and you also can't have more than 500 employees.

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

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

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

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

**Example.** Cedar, Inc., is required to make a deposit of \$1,000 on July 15 and \$1,500 on August 15. It doesn't make the deposit on July 15. On August 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 August 15 deposit and the remaining \$500 is applied to the July deposit. Accordingly, \$500 of the July 15 liability remains undeposited. The penalty on this underdeposit will apply as explained earlier.

**Trust fund recovery penalty.** If federal income, social security, or Medicare taxes that must be withheld (that is, trust fund taxes) aren't withheld or aren't deposited or paid to the U.S. Treasury, the trust fund recovery penalty may apply. The penalty is 100% of the unpaid trust fund tax. If these unpaid taxes can't 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, or 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 of collecting, accounting for, or paying over trust fund taxes aren't taking place, or recklessly disregards obvious and known risks to the government's right to receive trust fund taxes.

**"Averaged" FTD penalty.** The IRS may assess an "averaged" FTD penalty of 2% to 10% if you're a monthly schedule depositor and didn't properly complete Form 943, line 17, when your tax liability shown on Form 943, line 13, was \$2,500 or more. The IRS may also assess this penalty of 2% to 10% if you're a semiweekly schedule depositor and your tax liability shown on Form 943, line 13, was \$2,500 or more and you did any of the following.

- Completed Form 943, line 17, instead of Form 943-A.
- Failed to attach a properly completed Form 943-A.
- Completed Form 943-A incorrectly, for example, by entering tax deposits instead of tax liabilities in the numbered spaces.

The IRS figures the penalty by allocating your tax liability on Form 943, line 13, equally throughout the tax period. Then we apply your deposits and payments to the averaged liabilities in the date order we received your deposits. We figure the penalty on any tax not deposited, deposited late, or not deposited in the correct amounts. Your deposits and payments may not be counted as timely because we don't 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're a monthly schedule depositor, report your tax liabilities (not your deposits) in the monthly entry spaces on Form 943, line 17.
- If you're a semiweekly schedule depositor, report your tax liabilities (not your deposits) on Form 943-A in the lines that represent the dates you paid your employees.
- Verify that your total liability shown on Form 943, line 17, or Form 943-A, line M, equals your tax liability shown on Form 943, line 13.
- Don't show negative amounts on Form 943, line 17, or Form 943-A.
- For prior period errors, don't adjust your tax liabilities reported on Form 943, line 17, or on Form 943-A. Instead, file Form 943-X, as discussed in [Prior Year Adjustments](#) in section 9.

## Employers of Both Farm and Nonfarm Workers

If you employ both farm and nonfarm workers, you must treat employment taxes for the farmworkers (Form 943 taxes) separately from employment taxes for the nonfarm workers (Form 941 and 944 taxes). Form 943 taxes and Form 941/944 taxes aren't combined for purposes of applying any of the deposit schedule rules. See [Household employees](#), later, for the rules on household employment.

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

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## 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](#). Don't report these wages on Form 941 or Form 944.

**Household employees.** If you file Form 943 and pay wages to household workers, you may include the wages and taxes of these workers on Form 943. If you choose not to report these wages and taxes on Form 943, report the wages of these workers separately on Schedule H (Form 1040). 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), don't include the household employee taxes when you figure deposit requirements or make Form 943 deposits. See Pub. 926 for more information about household workers.

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

**Penalties.** For each month or part of a month that a return isn't filed when required (disregarding any extensions of the filing deadline), there is a failure-to-file (FTF) 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 (FTP) penalty of 0.5% per month of the amount of tax. For individual filers only, the FTP 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 FTP penalty is also 25% of the tax due. If both penalties apply in any month, the FTF penalty is reduced by the amount of the FTP penalty. The penalties won't be charged if you have reasonable cause for failing to file or pay. If you receive a penalty notice, you can provide an explanation of why you believe reasonable cause exists.

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

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

Generally, use of a third-party payer, such as a payroll service provider or reporting agent, doesn't relieve an employer of the responsibility to ensure that tax returns are filed and all taxes are paid or deposited correctly and on time. See [Outsourcing payroll duties](#), earlier, for more information.

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## 9. Reporting Adjustments on Form 943

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

### Current Year Adjustments

In certain cases, amounts reported as social security and Medicare taxes on Form 943, lines 3, 5, and 7, must be adjusted to arrive at your correct tax liability. The most common situation involves differences in cents totals due to rounding. Other situations when current year adjustments may be necessary include third-party sick pay, group-term life insurance for former employees, and the uncollected employee share of social security and Medicare taxes on tips. Current year adjustments are reported on Form 943, line 10. See section 13 of Pub. 15 for more information on these adjustments.

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

### Prior Year Adjustments

If you discover an error on a previously filed Form 943, make the correction using Form 943-X. File a separate Form 943-X for each prior year you're correcting. File Form 943-X separately. Don't attach Form 943-X to your current period Form 943. You must explain your error on Form 943-X, indicate when the error was discovered, and provide the applicable certifications.

When you discover that you underreported tax on a previously filed return, you must file Form 943-X no later



than the due date of the return for the period during which you discovered the error. Pay the amount you owe by the time you file. For example, you discover on June 5, 2019, that you underreported \$10,000 of social security and Medicare wages on your 2018 Form 943. You owe \$1,530 on the 2018 Form 943. To qualify for an interest-free adjustment, you must file Form 943-X by January 31, 2020, and pay \$1,530 by the time you file. For more information, see the Instructions for Form 943-X or go to [IRS.gov/CorrectingEmploymentTaxes](https://www.irs.gov/CorrectingEmploymentTaxes).



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

**Form 843.** Don't use Form 843 to request a refund or abatement of overreported social security or Medicare taxes. Instead, request your refund or abatement of taxes on Form 943-X. However, use Form 843 when requesting a refund or abatement of assessed interest or penalties.

**Federal income tax and Additional Medicare Tax withholding adjustments.** You can't adjust amounts reported as income tax or Additional Medicare Tax withheld in a prior calendar year, even if you withheld the wrong amount, unless it is to correct an administrative error or section 3509 applies. An administrative error occurs if the amount you entered on Form 943 isn't the amount that you actually withheld. Examples include mathematical or transposition errors. The administrative error adjustment corrects the amount reported on Form 943 to agree with the amount actually withheld from employees.

If a prior year error was a nonadministrative error, you may correct only the **wages** subject to Additional Medicare Tax withholding.

See the Instructions for Form 943-X for more information about section 3509 and additional examples of administrative and nonadministrative errors.

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

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

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

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

**Refunding amounts incorrectly withheld from employees.** If you withheld more than the correct amount of income, social security, or Medicare taxes from wages paid, repay or reimburse the employee the excess. Any excess income tax or Additional Medicare Tax withholding must be repaid or reimbursed to the employee before the end of the calendar year in which it was withheld. Keep in your records the employee's written receipt showing the date and amount of the repayment or record of reimbursement. If you didn't repay or reimburse the employee, 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 the SSA over the Internet. For more information, visit the SSA's Employer W-2 Filing Instructions & Information website at [SSA.gov/employer](https://www.ssa.gov/employer).

For additional information about the procedure for adjusting employment taxes, see the Instructions for Form 943-X or go to [IRS.gov/CorrectingEmploymentTaxes](https://www.irs.gov/CorrectingEmploymentTaxes). Also see Treasury Decision 9405, 2008-32 I.R.B. 293, available at [IRS.gov/irb/2008-32\\_IRB#TD-9405](https://www.irs.gov/irb/2008-32_IRB#TD-9405).

**Note.** Current period adjustments for fractions of cents, sick pay, tips, and group-term life insurance are reported on your Form 943.

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## 10. Federal Unemployment (FUTA) Tax

The Federal Unemployment Tax Act (FUTA), with state unemployment systems, provides for payments of unemployment compensation to workers who have lost their jobs. Most employers pay both a federal and a state unemployment tax. For a list of state unemployment agencies, visit the U.S. Department of Labor's website at [oui.doleta.gov/unemploy/agencies.asp](https://oui.doleta.gov/unemploy/agencies.asp). Only the employer pays FUTA tax; it isn't withheld from the employees' wages. For more information, see the Instructions for Form 940.

For 2019, you must file Form 940 if you:

- Paid cash wages of \$20,000 or more to farmworkers in any calendar quarter in 2018 or 2019, 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 2018 or 20 or more different weeks in 2019.

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

Generally, farmworkers supplied by a [crew leader](#), as defined earlier in section 2, are considered employees of

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

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

**FUTA tax rate.** The FUTA tax rate is 6.0% for 2019. The tax applies to the first \$7,000 you pay to each employee as wages during the year. The \$7,000 is the federal wage base. Your state wage base may be different. Generally, you can take a credit against your FUTA tax for amounts you paid into state unemployment funds. The credit may be as much as 5.4% of wages subject to FUTA tax. If you're entitled to the maximum 5.4% credit, the FUTA tax rate after credit is 0.6%. You're entitled to the maximum credit if you paid your state unemployment taxes in full, on time, and on all the same wages as are subject to FUTA tax, and as long as the state isn't determined to be a credit reduction state. See the Instructions for Form 940 to determine the credit.

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

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

**Deposit rules for FUTA tax.** Generally, deposit FUTA tax quarterly. To figure your FUTA tax, multiply 0.006 times the amount of wages paid to each employee during the quarter. This amount may need to be adjusted, however, depending on your entitlement to the credit for state unemployment contributions. See the Instructions for Form 940. When an employee's wages reach \$7,000 for the calendar year, don't figure any additional FUTA tax for that employee. If your total FUTA tax for the quarter (plus any undeposited FUTA tax from prior quarters) is more than \$500, you must deposit the FUTA tax by EFT, as explained in [section 7](#), by the last day of the month following the end of the quarter. If the amount is \$500 or less, you don't have to deposit it, but you must add it to the amount of tax for the next quarter to determine whether a deposit is required for that quarter.

If your liability for the fourth quarter (plus any undeposited amount from any earlier quarter) is over \$500, deposit the entire amount by the due date of Form 940 (January

31). If it is \$500 or less, you can make a deposit, pay the tax with a major credit card, debit card, or pay the tax with a check or money order with your Form 940 by January 31. If you file Form 940 electronically, you can *e-file* and use EFW to pay the balance due. For more information on paying your taxes with a credit or debit card or using EFW, go to [IRS.gov/Payments](#).

**Filing Form 940.** File your 2018 Form 940 by January 31, 2019. If you make deposits on time in full payment of the tax due for the year, you may file Form 940 by February 11.

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## 11. Reconciling Wage Reporting Forms

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

Take the following actions 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 the employee share of social security taxes on Form W-2 in the box for social security tax withheld (box 4), not as social security wages.
4. Report the employee share of 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 don't exceed the annual social security wage base.
6. Don't report noncash wages that aren't subject to social security or Medicare taxes, as discussed earlier in [section 3](#), as social security or Medicare wages.
7. 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.
8. Reconcile Form W-3 with your Form 943 by comparing amounts reported for the following items.
  - a. Federal income tax withheld.
  - b. Social security wages and Medicare wages.
  - c. Social security and Medicare taxes. Generally, the amounts shown on Form 943, including current year adjustments, should be approximately twice the amounts shown on Form W-3.

Amounts reported on Forms W-2, W-3, and 943 may not match for valid reasons. For example, if you withheld any Additional Medicare Tax from your employee's wages, the amount of Medicare tax that is reported on

Form 943, line 5, won't be twice the amount of the Medicare tax withheld that is reported in box 6 of Form W-3. If they don't match, you should determine that the reasons are valid. Keep your reconciliation so that you will have a record of why amounts didn't match in case there are inquiries from the IRS or the SSA.

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

Type of Employment	Income Tax Withholding, Social Security, and Medicare (including Additional Medicare Tax when wages are paid in excess of \$200,000)	Federal Unemployment Tax
<p><b>Farm Employment Includes:</b></p> <ol style="list-style-type: none"> <li>1. Cultivating soil; raising or harvesting any agricultural or horticultural commodity; the care of livestock, poultry, bees, fur-bearing animals, or wildlife on a farm.</li> <li>2. Work on a farm if major farm duties are in management or maintenance, etc., of farm tools or equipment or salvaging timber, or clearing brush or other debris, left by hurricane.</li> <li>3. Work in connection with the production and harvesting of turpentine and other oleoresinous products.</li> <li>4. Cotton ginning.</li> <li>5. Operating or maintenance of ditches, reservoirs, canals, or waterways used only for supplying or storing water for farming purposes and not owned or operated for profit.</li> <li>6. Processing, packaging, etc., any commodity in its unmanufactured state if employed by farm operator who produced over half of commodity processed or by group of up to 20 unincorporated farm operators if they produced all the commodity.*</li> <li>7. Hatching poultry on a farm.</li> <li>8. Production or harvesting of maple syrup on a farm.</li> </ol>	<p>Taxable if \$150 test or \$2,500 test is met. See <a href="#">section 4</a>.</p>	<p>Taxable if either test in <a href="#">section 10</a> is met.</p>
<p><b>Farm Employment Doesn't Include:</b></p> <ol style="list-style-type: none"> <li>1. Handling or processing commodities after delivery to terminal market for commercial canning or freezing.</li> <li>2. Operating or maintenance of ditches, canals, reservoirs, or waterways not meeting tests in (5) above.</li> <li>3. Processing, packaging, delivering, etc., any commodity in its unmanufactured state if group of farm operators don't meet the tests in (6) above.</li> <li>4. Household employment.</li> </ol>	<p>Taxable under general employment rules. Farm rules don't apply.</p>	<p>Taxable under general FUTA rules. Farm rules don't apply.</p>
<p><b>Special Employment Situations:</b></p> <ol style="list-style-type: none"> <li>1. Services not in the course of employer's trade or business on farm operated for profit (cash payments only).</li> <li>2. Workers admitted under section 101(a)(15)(H)(ii)(a) of the Immigration and Nationality Act on a temporary basis to perform agricultural labor ("H-2A" workers).</li> <li>3. Family employment if the farm is a sole proprietorship or a partnership in which each partner is a parent of the child.**</li> </ol>	<p>Taxable if \$150 test or \$2,500 test is met (see <a href="#">section 4</a>), unless performed by parent employed by child.</p> <p>Exempt.</p> <p>Exempt from social security and Medicare tax for employer's child under age 18, but counted for \$150 test or \$2,500 test. The wages are subject to federal income tax withholding if they are subject to social security and Medicare tax.</p> <p>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>* For federal unemployment tax, farmwork includes workers employed by a group of operators if they produce more than one-half of the commodity.</p> <p>** Payments for the services of your child or spouse are subject to federal income tax withholding as well as social security, Medicare, and FUTA taxes if he or she works for a corporation, even if it is controlled by you; a partnership, even if you're a partner (this doesn't apply to wages paid to your child if each partner is a parent of the child); or an estate or trust, even if it is the estate of a deceased parent. In these situations, the child or spouse is considered to work for the corporation, partnership, or estate, not you.</p>		



# 13. Federal Income Tax Withholding Methods

There are several methods to figure federal income tax withholding for employees. The most common are the wage bracket method and the percentage method. The methods are based on the information you get from your employees on Form W-4. You must first reduce the amount you pay your employees by nontaxable payments before figuring the tax to withhold on taxable wages. For more information about nontaxable payments, see [Non-cash wages](#) in section 3, earlier; section 5 in Pub. 15; and Pub. 15-B.

## Wage Bracket Method

Under the wage bracket method, find the proper table (on pages 28–47) 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 taxable wages, find the amount of federal income tax to withhold. If your employee is claiming more than 10 withholding allowances, see below.

If you can't use the wage bracket tables because taxable wages exceed the amount shown in the last bracket of the table, use the percentage method of withholding described later in this section. Be sure to reduce taxable wages by the amount of total withholding allowances (shown in the table, later) before using the percentage method tables on pages 26 and 27.

**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—2019 Amount for One Withholding Allowance](#) table shown later on this page.
2. Subtract the result from the employee's taxable wages.
3. On this amount, find and withhold the tax in the column for 10 allowances.

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

## Percentage Method

If you don't want to use the wage bracket tables on pages 28–47 to figure how much federal income tax to withhold, you can use the percentage method based on the table on

this page and the appropriate rate table. This method works for any number of withholding allowances the employee claims and any amount of wages.

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

1. Multiply one withholding allowance (see table below) by the number of allowances the employee claims.
2. Subtract that amount from the employee's taxable wages.
3. Determine the amount to withhold from the appropriate table on pages 26 and 27.

## Percentage Method—2019 Amount for One Withholding Allowance

Payroll Period	One Withholding Allowance
Weekly . . . . .	\$ 80.80
Biweekly . . . . .	161.50
Semimonthly . . . . .	175.00
Monthly . . . . .	350.00
Quarterly . . . . .	1,050.00
Semiannually . . . . .	2,100.00
Annually . . . . .	4,200.00
Daily or miscellaneous (each day of the payroll period) . . . . .	16.20

**Example.** An unmarried employee is paid \$800 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 . . . . .		\$800.00
2. One allowance . . . . .	\$80.80	
3. Allowances claimed on Form W-4 . . . . .	2	
4. Multiply line 2 by line 3 . . . . .		\$161.60
5. Amount subject to withholding (subtract line 4 from line 1) . . . . .		\$638.40
6. Tax to be withheld on \$638.40 from Table 1—single person, page 26 . . . . .		\$64.11

**Rounding.** 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. You may also round the tax for the pay period to the nearest dollar. If rounding is used, it must be used consistently. Withheld tax amounts should be rounded to the nearest whole dollar by dropping amounts under 50 cents and increasing amounts from 50 to 99 cents to the next dollar. For example, \$2.30 becomes \$2 and \$2.50 becomes \$3. This rounding meets the tolerances under section 3402(h)(4).

**Withholding based on annual wages.** 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 \$16,800 (the value of four withholding allowances annually) for a balance of \$35,200. Using Table 7(b) on page 27, the annual federal income tax withholding is \$2,420. Divide the annual amount by 52. The weekly federal income tax to withhold is \$46.54.

## 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 Pub. 15-A describes these alternative methods.

**Percentage Method Tables for Income Tax Withholding**

**(For Wages Paid in 2019)**

**TABLE 1—WEEKLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
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 \$73 . . . . .		\$0		Not over \$227 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$73	—\$260 . . . . .	\$0.00 plus 10%	—\$73	\$227	—\$600 . . . . .	\$0.00 plus 10%	—\$227
\$260	—\$832 . . . . .	\$18.70 plus 12%	—\$260	\$600	—\$1,745 . . . . .	\$37.30 plus 12%	—\$600
\$832	—\$1,692 . . . . .	\$87.34 plus 22%	—\$832	\$1,745	—\$3,465 . . . . .	\$174.70 plus 22%	—\$1,745
\$1,692	—\$3,164 . . . . .	\$276.54 plus 24%	—\$1,692	\$3,465	—\$6,409 . . . . .	\$553.10 plus 24%	—\$3,465
\$3,164	—\$3,998 . . . . .	\$629.82 plus 32%	—\$3,164	\$6,409	—\$8,077 . . . . .	\$1,259.66 plus 32%	—\$6,409
\$3,998	—\$9,887 . . . . .	\$896.70 plus 35%	—\$3,998	\$8,077	—\$12,003 . . . . .	\$1,793.42 plus 35%	—\$8,077
\$9,887	. . . . .	\$2,957.85 plus 37%	—\$9,887	\$12,003	. . . . .	\$3,167.52 plus 37%	—\$12,003

**TABLE 2—BIWEEKLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
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 \$146 . . . . .		\$0		Not over \$454 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$146	—\$519 . . . . .	\$0.00 plus 10%	—\$146	\$454	—\$1,200 . . . . .	\$0.00 plus 10%	—\$454
\$519	—\$1,664 . . . . .	\$37.30 plus 12%	—\$519	\$1,200	—\$3,490 . . . . .	\$74.60 plus 12%	—\$1,200
\$1,664	—\$3,385 . . . . .	\$174.70 plus 22%	—\$1,664	\$3,490	—\$6,931 . . . . .	\$349.40 plus 22%	—\$3,490
\$3,385	—\$6,328 . . . . .	\$553.32 plus 24%	—\$3,385	\$6,931	—\$12,817 . . . . .	\$1,106.42 plus 24%	—\$6,931
\$6,328	—\$7,996 . . . . .	\$1,259.64 plus 32%	—\$6,328	\$12,817	—\$16,154 . . . . .	\$2,519.06 plus 32%	—\$12,817
\$7,996	—\$19,773 . . . . .	\$1,793.40 plus 35%	—\$7,996	\$16,154	—\$24,006 . . . . .	\$3,586.90 plus 35%	—\$16,154
\$19,773	. . . . .	\$5,915.35 plus 37%	—\$19,773	\$24,006	. . . . .	\$6,335.10 plus 37%	—\$24,006

**TABLE 3—SEMIMONTHLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
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 \$158 . . . . .		\$0		Not over \$492 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$158	—\$563 . . . . .	\$0.00 plus 10%	—\$158	\$492	—\$1,300 . . . . .	\$0.00 plus 10%	—\$492
\$563	—\$1,803 . . . . .	\$40.50 plus 12%	—\$563	\$1,300	—\$3,781 . . . . .	\$80.80 plus 12%	—\$1,300
\$1,803	—\$3,667 . . . . .	\$189.30 plus 22%	—\$1,803	\$3,781	—\$7,508 . . . . .	\$378.52 plus 22%	—\$3,781
\$3,667	—\$6,855 . . . . .	\$599.38 plus 24%	—\$3,667	\$7,508	—\$13,885 . . . . .	\$1,198.46 plus 24%	—\$7,508
\$6,855	—\$8,663 . . . . .	\$1,364.50 plus 32%	—\$6,855	\$13,885	—\$17,500 . . . . .	\$2,728.94 plus 32%	—\$13,885
\$8,663	—\$21,421 . . . . .	\$1,943.06 plus 35%	—\$8,663	\$17,500	—\$26,006 . . . . .	\$3,885.74 plus 35%	—\$17,500
\$21,421	. . . . .	\$6,408.36 plus 37%	—\$21,421	\$26,006	. . . . .	\$6,862.84 plus 37%	—\$26,006

**TABLE 4—MONTHLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—				<b>(b) MARRIED person</b> —			
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 \$317 . . . . .		\$0		Not over \$983 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>
\$317	—\$1,125 . . . . .	\$0.00 plus 10%	—\$317	\$983	—\$2,600 . . . . .	\$0.00 plus 10%	—\$983
\$1,125	—\$3,606 . . . . .	\$80.80 plus 12%	—\$1,125	\$2,600	—\$7,563 . . . . .	\$161.70 plus 12%	—\$2,600
\$3,606	—\$7,333 . . . . .	\$378.52 plus 22%	—\$3,606	\$7,563	—\$15,017 . . . . .	\$757.26 plus 22%	—\$7,563
\$7,333	—\$13,710 . . . . .	\$1,198.46 plus 24%	—\$7,333	\$15,017	—\$27,771 . . . . .	\$2,397.14 plus 24%	—\$15,017
\$13,710	—\$17,325 . . . . .	\$2,728.94 plus 32%	—\$13,710	\$27,771	—\$35,000 . . . . .	\$5,458.10 plus 32%	—\$27,771
\$17,325	—\$42,842 . . . . .	\$3,885.74 plus 35%	—\$17,325	\$35,000	—\$52,013 . . . . .	\$7,771.38 plus 35%	—\$35,000
\$42,842	. . . . .	\$12,816.69 plus 37%	—\$42,842	\$52,013	. . . . .	\$13,725.93 plus 37%	—\$52,013



**Percentage Method Tables for Income Tax Withholding (continued)**

**(For Wages Paid in 2019)**

**TABLE 5—QUARTERLY Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—			<b>(b) MARRIED person</b> —			
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 \$950 . . . . .		\$0	Not over \$2,950 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>	<b>of excess over—</b>
\$950	—\$3,375 . . .	\$0.00 plus 10%	—\$950	\$2,950	—\$7,800 . . .	\$0.00 plus 10%
\$3,375	—\$10,819 . . .	\$242.50 plus 12%	—\$3,375	\$7,800	—\$22,688 . . .	\$485.00 plus 12%
\$10,819	—\$22,000 . . .	\$1,135.78 plus 22%	—\$10,819	\$22,688	—\$45,050 . . .	\$2,271.56 plus 22%
\$22,000	—\$41,131 . . .	\$3,595.60 plus 24%	—\$22,000	\$45,050	—\$83,313 . . .	\$7,191.20 plus 24%
\$41,131	—\$51,975 . . .	\$8,187.04 plus 32%	—\$41,131	\$83,313	—\$105,000 . . .	\$16,374.32 plus 32%
\$51,975	—\$128,525 . . .	\$11,657.12 plus 35%	—\$51,975	\$105,000	—\$156,038 . . .	\$23,314.16 plus 35%
\$128,525	. . . . .	\$38,449.62 plus 37%	—\$128,525	\$156,038	. . . . .	\$41,177.46 plus 37%

**TABLE 6—SEMIANNUAL Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—			<b>(b) MARRIED person</b> —			
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 \$1,900 . . . . .		\$0	Not over \$5,900 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>	<b>of excess over—</b>
\$1,900	—\$6,750 . . .	\$0.00 plus 10%	—\$1,900	\$5,900	—\$15,600 . . .	\$0.00 plus 10%
\$6,750	—\$21,638 . . .	\$485.00 plus 12%	—\$6,750	\$15,600	—\$45,375 . . .	\$970.00 plus 12%
\$21,638	—\$44,000 . . .	\$2,271.56 plus 22%	—\$21,638	\$45,375	—\$90,100 . . .	\$4,543.00 plus 22%
\$44,000	—\$82,263 . . .	\$7,191.20 plus 24%	—\$44,000	\$90,100	—\$166,625 . . .	\$14,382.50 plus 24%
\$82,263	—\$103,950 . . .	\$16,374.32 plus 32%	—\$82,263	\$166,625	—\$210,000 . . .	\$32,748.50 plus 32%
\$103,950	—\$257,050 . . .	\$23,314.16 plus 35%	—\$103,950	\$210,000	—\$312,075 . . .	\$46,628.50 plus 35%
\$257,050	. . . . .	\$76,899.16 plus 37%	—\$257,050	\$312,075	. . . . .	\$82,354.75 plus 37%

**TABLE 7—ANNUAL Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—			<b>(b) MARRIED person</b> —			
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 \$3,800 . . . . .		\$0	Not over \$11,800 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>	<b>of excess over—</b>
\$3,800	—\$13,500 . . .	\$0.00 plus 10%	—\$3,800	\$11,800	—\$31,200 . . .	\$0.00 plus 10%
\$13,500	—\$43,275 . . .	\$970.00 plus 12%	—\$13,500	\$31,200	—\$90,750 . . .	\$1,940.00 plus 12%
\$43,275	—\$88,000 . . .	\$4,543.00 plus 22%	—\$43,275	\$90,750	—\$180,200 . . .	\$9,086.00 plus 22%
\$88,000	—\$164,525 . . .	\$14,382.50 plus 24%	—\$88,000	\$180,200	—\$333,250 . . .	\$28,765.00 plus 24%
\$164,525	—\$207,900 . . .	\$32,748.50 plus 32%	—\$164,525	\$333,250	—\$420,000 . . .	\$65,497.00 plus 32%
\$207,900	—\$514,100 . . .	\$46,628.50 plus 35%	—\$207,900	\$420,000	—\$624,150 . . .	\$93,257.00 plus 35%
\$514,100	. . . . .	\$153,798.50 plus 37%	—\$514,100	\$624,150	. . . . .	\$164,709.50 plus 37%

**TABLE 8—DAILY or MISCELLANEOUS Payroll Period**

<b>(a) SINGLE person</b> (including head of household)—			<b>(b) MARRIED person</b> —			
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 \$14.60 . . . . .		\$0	Not over \$45.40 . . . . .		\$0	
<b>Over—</b>	<b>But not over—</b>		<b>of excess over—</b>	<b>Over—</b>	<b>But not over—</b>	<b>of excess over—</b>
\$14.60	—\$51.90 . . .	\$0.00 plus 10%	—\$14.60	\$45.40	—\$120.00 . . .	\$0.00 plus 10%
\$51.90	—\$166.40 . . .	\$3.73 plus 12%	—\$51.90	\$120.00	—\$349.00 . . .	\$7.46 plus 12%
\$166.40	—\$338.50 . . .	\$17.47 plus 22%	—\$166.40	\$349.00	—\$693.10 . . .	\$34.94 plus 22%
\$338.50	—\$632.80 . . .	\$55.33 plus 24%	—\$338.50	\$693.10	—\$1,281.70 . . .	\$110.64 plus 24%
\$632.80	—\$799.60 . . .	\$125.96 plus 32%	—\$632.80	\$1,281.70	—\$1,615.40 . . .	\$251.90 plus 32%
\$799.60	—\$1,977.30 . . .	\$179.34 plus 35%	—\$799.60	\$1,615.40	—\$2,400.60 . . .	\$358.68 plus 35%
\$1,977.30	. . . . .	\$591.54 plus 37%	—\$1,977.30	\$2,400.60	. . . . .	\$633.50 plus 37%

# Wage Bracket Method Tables for Income Tax Withholding

## SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73	84	1	0	0	0	0	0	0	0	0	0	0
84	95	2	0	0	0	0	0	0	0	0	0	0
95	106	3	0	0	0	0	0	0	0	0	0	0
106	117	4	0	0	0	0	0	0	0	0	0	0
117	128	5	0	0	0	0	0	0	0	0	0	0
128	139	6	0	0	0	0	0	0	0	0	0	0
139	150	7	0	0	0	0	0	0	0	0	0	0
150	161	8	0	0	0	0	0	0	0	0	0	0
161	172	9	1	0	0	0	0	0	0	0	0	0
172	183	10	2	0	0	0	0	0	0	0	0	0
183	194	12	3	0	0	0	0	0	0	0	0	0
194	205	13	5	0	0	0	0	0	0	0	0	0
205	216	14	6	0	0	0	0	0	0	0	0	0
216	227	15	7	0	0	0	0	0	0	0	0	0
227	238	16	8	0	0	0	0	0	0	0	0	0
238	249	17	9	1	0	0	0	0	0	0	0	0
249	260	18	10	2	0	0	0	0	0	0	0	0
260	271	19	11	3	0	0	0	0	0	0	0	0
271	282	21	12	4	0	0	0	0	0	0	0	0
282	293	22	13	5	0	0	0	0	0	0	0	0
293	304	23	14	6	0	0	0	0	0	0	0	0
304	315	25	16	7	0	0	0	0	0	0	0	0
315	326	26	17	9	1	0	0	0	0	0	0	0
326	337	27	18	10	2	0	0	0	0	0	0	0
337	348	29	19	11	3	0	0	0	0	0	0	0
348	359	30	20	12	4	0	0	0	0	0	0	0
359	370	31	22	13	5	0	0	0	0	0	0	0
370	381	33	23	14	6	0	0	0	0	0	0	0
381	392	34	24	15	7	0	0	0	0	0	0	0
392	403	35	26	16	8	0	0	0	0	0	0	0
403	414	37	27	17	9	1	0	0	0	0	0	0
414	425	38	28	18	10	2	0	0	0	0	0	0
425	436	39	29	20	12	3	0	0	0	0	0	0
436	447	40	31	21	13	5	0	0	0	0	0	0
447	458	42	32	22	14	6	0	0	0	0	0	0
458	469	43	33	24	15	7	0	0	0	0	0	0
469	480	44	35	25	16	8	0	0	0	0	0	0
480	491	46	36	26	17	9	1	0	0	0	0	0
491	502	47	37	28	18	10	2	0	0	0	0	0
502	513	48	39	29	19	11	3	0	0	0	0	0
513	524	50	40	30	21	12	4	0	0	0	0	0
524	535	51	41	32	22	13	5	0	0	0	0	0
535	546	52	43	33	23	14	6	0	0	0	0	0
546	557	54	44	34	25	16	7	0	0	0	0	0
557	568	55	45	36	26	17	9	0	0	0	0	0
568	579	56	47	37	27	18	10	2	0	0	0	0
579	590	58	48	38	29	19	11	3	0	0	0	0
590	601	59	49	40	30	20	12	4	0	0	0	0
601	612	60	51	41	31	22	13	5	0	0	0	0
612	623	62	52	42	33	23	14	6	0	0	0	0
623	634	63	53	44	34	24	15	7	0	0	0	0
634	645	64	55	45	35	25	16	8	0	0	0	0
645	656	66	56	46	36	27	17	9	1	0	0	0
656	667	67	57	47	38	28	18	10	2	0	0	0
667	678	68	59	49	39	29	20	11	3	0	0	0
678	689	70	60	50	40	31	21	13	5	0	0	0
689	700	71	61	51	42	32	22	14	6	0	0	0
700	711	72	62	53	43	33	24	15	7	0	0	0
711	722	73	64	54	44	35	25	16	8	0	0	0
722	733	75	65	55	46	36	26	17	9	1	0	0
733	744	76	66	57	47	37	28	18	10	2	0	0
744	755	77	68	58	48	39	29	19	11	3	0	0
755	766	79	69	59	50	40	30	21	12	4	0	0
766	777	80	70	61	51	41	32	22	13	5	0	0
777	788	81	72	62	52	43	33	23	14	6	0	0
788	799	83	73	63	54	44	34	25	16	7	0	0
799	810	84	74	65	55	45	36	26	17	9	0	0
810	821	85	76	66	56	47	37	27	18	10	2	0
821	832	87	77	67	58	48	38	29	19	11	3	0

# Wage Bracket Method Tables for Income Tax Withholding

## SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
832	843	89	78	69	59	49	40	30	20	12	4	0
843	854	91	80	70	60	51	41	31	21	13	5	0
854	865	93	81	71	62	52	42	32	23	14	6	0
865	876	96	82	73	63	53	43	34	24	15	7	0
876	887	98	84	74	64	55	45	35	25	16	8	0
887	898	101	85	75	66	56	46	36	27	17	9	1
898	909	103	86	77	67	57	47	38	28	18	10	2
909	920	105	88	78	68	58	49	39	29	20	11	3
920	931	108	90	79	69	60	50	40	31	21	13	4
931	942	110	93	80	71	61	51	42	32	22	14	6
942	953	113	95	82	72	62	53	43	33	24	15	7
953	964	115	97	83	73	64	54	44	35	25	16	8
964	975	118	100	84	75	65	55	46	36	26	17	9
975	986	120	102	86	76	66	57	47	37	28	18	10
986	997	122	105	87	77	68	58	48	39	29	19	11
997	1,008	125	107	89	79	69	59	50	40	30	21	12
1,008	1,019	127	109	92	80	70	61	51	41	32	22	13
1,019	1,030	130	112	94	81	72	62	52	43	33	23	14
1,030	1,041	132	114	97	83	73	63	54	44	34	25	15
1,041	1,052	135	117	99	84	74	65	55	45	36	26	17
1,052	1,063	137	119	101	85	76	66	56	47	37	27	18
1,063	1,074	139	122	104	87	77	67	58	48	38	28	19
1,074	1,085	142	124	106	88	78	69	59	49	40	30	20
1,085	1,096	144	126	109	91	80	70	60	51	41	31	21
1,096	1,107	147	129	111	93	81	71	62	52	42	32	23
1,107	1,118	149	131	113	96	82	73	63	53	43	34	24
1,118	1,129	151	134	116	98	84	74	64	54	45	35	25
1,129	1,140	154	136	118	101	85	75	65	56	46	36	27
1,140	1,151	156	139	121	103	86	76	67	57	47	38	28
1,151	1,162	159	141	123	105	88	78	68	58	49	39	29
1,162	1,173	161	143	126	108	90	79	69	60	50	40	31
1,173	1,184	164	146	128	110	92	80	71	61	51	42	32
1,184	1,195	166	148	130	113	95	82	72	62	53	43	33
1,195	1,206	168	151	133	115	97	83	73	64	54	44	35
1,206	1,217	171	153	135	118	100	84	75	65	55	46	36
1,217	1,228	173	155	138	120	102	86	76	66	57	47	37
1,228	1,239	176	158	140	122	105	87	77	68	58	48	39
1,239	1,250	178	160	143	125	107	89	79	69	59	50	40
1,250	1,261	180	163	145	127	109	92	80	70	61	51	41
1,261	1,272	183	165	147	130	112	94	81	72	62	52	43
1,272	1,283	185	168	150	132	114	96	83	73	63	54	44
1,283	1,294	188	170	152	134	117	99	84	74	65	55	45
1,294	1,305	190	172	155	137	119	101	85	76	66	56	47
1,305	1,316	193	175	157	139	122	104	87	77	67	58	48
1,316	1,327	195	177	159	142	124	106	88	78	69	59	49
1,327	1,338	197	180	162	144	126	109	91	80	70	60	50
1,338	1,349	200	182	164	147	129	111	93	81	71	61	52
1,349	1,360	202	184	167	149	131	113	96	82	73	63	53
1,360	1,371	205	187	169	151	134	116	98	84	74	64	54
1,371	1,382	207	189	172	154	136	118	100	85	75	65	56
1,382	1,393	210	192	174	156	138	121	103	86	76	67	57
1,393	1,404	212	194	176	159	141	123	105	88	78	68	58
1,404	1,415	214	197	179	161	143	126	108	90	79	69	60
1,415	1,426	217	199	181	163	146	128	110	92	80	71	61
1,426	1,437	219	201	184	166	148	130	113	95	82	72	62
1,437	1,448	222	204	186	168	151	133	115	97	83	73	64
1,448	1,459	224	206	189	171	153	135	117	100	84	75	65
1,459	1,470	226	209	191	173	155	138	120	102	86	76	66
1,470	1,481	229	211	193	176	158	140	122	105	87	77	68
1,481	1,492	231	214	196	178	160	142	125	107	89	79	69
1,492	1,503	234	216	198	180	163	145	127	109	92	80	70
1,503	1,514	236	218	201	183	165	147	130	112	94	81	72
1,514	1,525	239	221	203	185	167	150	132	114	96	83	73
1,525	1,536	241	223	205	188	170	152	134	117	99	84	74
1,536	1,547	243	226	208	190	172	155	137	119	101	85	76

1,547 and over

Use Table 1(a) for a SINGLE person on page 26. Also see the instructions on page 24.



# Wage Bracket Method Tables for Income Tax Withholding

## MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$ 0	\$227	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
227	238	1	0	0	0	0	0	0	0	0	0	0
238	249	2	0	0	0	0	0	0	0	0	0	0
249	260	3	0	0	0	0	0	0	0	0	0	0
260	271	4	0	0	0	0	0	0	0	0	0	0
271	282	5	0	0	0	0	0	0	0	0	0	0
282	293	6	0	0	0	0	0	0	0	0	0	0
293	304	7	0	0	0	0	0	0	0	0	0	0
304	315	8	0	0	0	0	0	0	0	0	0	0
315	326	9	1	0	0	0	0	0	0	0	0	0
326	337	10	2	0	0	0	0	0	0	0	0	0
337	348	12	3	0	0	0	0	0	0	0	0	0
348	359	13	5	0	0	0	0	0	0	0	0	0
359	370	14	6	0	0	0	0	0	0	0	0	0
370	381	15	7	0	0	0	0	0	0	0	0	0
381	392	16	8	0	0	0	0	0	0	0	0	0
392	403	17	9	1	0	0	0	0	0	0	0	0
403	414	18	10	2	0	0	0	0	0	0	0	0
414	425	19	11	3	0	0	0	0	0	0	0	0
425	436	20	12	4	0	0	0	0	0	0	0	0
436	447	21	13	5	0	0	0	0	0	0	0	0
447	458	23	14	6	0	0	0	0	0	0	0	0
458	469	24	16	8	0	0	0	0	0	0	0	0
469	480	25	17	9	1	0	0	0	0	0	0	0
480	491	26	18	10	2	0	0	0	0	0	0	0
491	502	27	19	11	3	0	0	0	0	0	0	0
502	513	28	20	12	4	0	0	0	0	0	0	0
513	524	29	21	13	5	0	0	0	0	0	0	0
524	535	30	22	14	6	0	0	0	0	0	0	0
535	546	31	23	15	7	0	0	0	0	0	0	0
546	557	32	24	16	8	0	0	0	0	0	0	0
557	568	34	25	17	9	1	0	0	0	0	0	0
568	579	35	27	19	10	2	0	0	0	0	0	0
579	590	36	28	20	12	3	0	0	0	0	0	0
590	601	37	29	21	13	5	0	0	0	0	0	0
601	612	38	30	22	14	6	0	0	0	0	0	0
612	623	39	31	23	15	7	0	0	0	0	0	0
623	634	41	32	24	16	8	0	0	0	0	0	0
634	645	42	33	25	17	9	1	0	0	0	0	0
645	656	43	34	26	18	10	2	0	0	0	0	0
656	667	45	35	27	19	11	3	0	0	0	0	0
667	678	46	36	28	20	12	4	0	0	0	0	0
678	689	47	38	30	21	13	5	0	0	0	0	0
689	700	49	39	31	23	14	6	0	0	0	0	0
700	711	50	40	32	24	16	7	0	0	0	0	0
711	722	51	42	33	25	17	9	0	0	0	0	0
722	733	53	43	34	26	18	10	2	0	0	0	0
733	744	54	44	35	27	19	11	3	0	0	0	0
744	755	55	46	36	28	20	12	4	0	0	0	0
755	766	57	47	37	29	21	13	5	0	0	0	0
766	777	58	48	39	30	22	14	6	0	0	0	0
777	788	59	50	40	31	23	15	7	0	0	0	0
788	799	61	51	41	32	24	16	8	0	0	0	0
799	810	62	52	42	34	25	17	9	1	0	0	0
810	821	63	53	44	35	27	18	10	2	0	0	0
821	832	64	55	45	36	28	20	11	3	0	0	0
832	843	66	56	46	37	29	21	13	5	0	0	0
843	854	67	57	48	38	30	22	14	6	0	0	0
854	865	68	59	49	39	31	23	15	7	0	0	0
865	876	70	60	50	41	32	24	16	8	0	0	0
876	887	71	61	52	42	33	25	17	9	1	0	0
887	898	72	63	53	43	34	26	18	10	2	0	0
898	909	74	64	54	45	35	27	19	11	3	0	0
909	920	75	65	56	46	36	28	20	12	4	0	0
920	931	76	67	57	47	38	29	21	13	5	0	0
931	942	78	68	58	49	39	31	22	14	6	0	0
942	953	79	69	60	50	40	32	24	16	7	0	0
953	964	80	71	61	51	42	33	25	17	9	0	0
964	975	82	72	62	53	43	34	26	18	10	2	0
975	986	83	73	64	54	44	35	27	19	11	3	0

# Wage Bracket Method Tables for Income Tax Withholding

## MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
986	997	84	75	65	55	46	36	28	20	12	4	0
997	1,008	86	76	66	57	47	37	29	21	13	5	0
1,008	1,019	87	77	68	58	48	38	30	22	14	6	0
1,019	1,030	88	79	69	59	49	40	31	23	15	7	0
1,030	1,041	90	80	70	60	51	41	32	24	16	8	0
1,041	1,052	91	81	72	62	52	42	33	25	17	9	1
1,052	1,063	92	83	73	63	53	44	35	27	18	10	2
1,063	1,074	94	84	74	64	55	45	36	28	20	11	3
1,074	1,085	95	85	75	66	56	46	37	29	21	13	4
1,085	1,096	96	86	77	67	57	48	38	30	22	14	6
1,096	1,107	97	88	78	68	59	49	39	31	23	15	7
1,107	1,118	99	89	79	70	60	50	41	32	24	16	8
1,118	1,129	100	90	81	71	61	52	42	33	25	17	9
1,129	1,140	101	92	82	72	63	53	43	34	26	18	10
1,140	1,151	103	93	83	74	64	54	45	35	27	19	11
1,151	1,162	104	94	85	75	65	56	46	36	28	20	12
1,162	1,173	105	96	86	76	67	57	47	38	29	21	13
1,173	1,184	107	97	87	78	68	58	49	39	31	22	14
1,184	1,195	108	98	89	79	69	60	50	40	32	24	15
1,195	1,206	109	100	90	80	71	61	51	42	33	25	17
1,206	1,217	111	101	91	82	72	62	53	43	34	26	18
1,217	1,228	112	102	93	83	73	64	54	44	35	27	19
1,228	1,239	113	104	94	84	75	65	55	45	36	28	20
1,239	1,250	115	105	95	86	76	66	56	47	37	29	21
1,250	1,261	116	106	97	87	77	68	58	48	38	30	22
1,261	1,272	117	108	98	88	79	69	59	49	40	31	23
1,272	1,283	119	109	99	90	80	70	60	51	41	32	24
1,283	1,294	120	110	101	91	81	71	62	52	42	33	25
1,294	1,305	121	112	102	92	82	73	63	53	44	35	26
1,305	1,316	123	113	103	93	84	74	64	55	45	36	28
1,316	1,327	124	114	105	95	85	75	66	56	46	37	29
1,327	1,338	125	116	106	96	86	77	67	57	48	38	30
1,338	1,349	127	117	107	97	88	78	68	59	49	39	31
1,349	1,360	128	118	108	99	89	79	70	60	50	41	32
1,360	1,371	129	119	110	100	90	81	71	61	52	42	33
1,371	1,382	130	121	111	101	92	82	72	63	53	43	34
1,382	1,393	132	122	112	103	93	83	74	64	54	45	35
1,393	1,404	133	123	114	104	94	85	75	65	56	46	36
1,404	1,415	134	125	115	105	96	86	76	67	57	47	38
1,415	1,426	136	126	116	107	97	87	78	68	58	49	39
1,426	1,437	137	127	118	108	98	89	79	69	60	50	40
1,437	1,448	138	129	119	109	100	90	80	71	61	51	41
1,448	1,459	140	130	120	111	101	91	82	72	62	52	43
1,459	1,470	141	131	122	112	102	93	83	73	64	54	44
1,470	1,481	142	133	123	113	104	94	84	75	65	55	45
1,481	1,492	144	134	124	115	105	95	86	76	66	56	47
1,492	1,503	145	135	126	116	106	97	87	77	67	58	48
1,503	1,514	146	137	127	117	108	98	88	78	69	59	49
1,514	1,525	148	138	128	119	109	99	89	80	70	60	51
1,525	1,536	149	139	130	120	110	101	91	81	71	62	52
1,536	1,547	150	141	131	121	112	102	92	82	73	63	53
1,547	1,558	152	142	132	123	113	103	93	84	74	64	55
1,558	1,569	153	143	134	124	114	104	95	85	75	66	56
1,569	1,580	154	145	135	125	115	106	96	86	77	67	57
1,580	1,591	156	146	136	126	117	107	97	88	78	68	59
1,591	1,602	157	147	138	128	118	108	99	89	79	70	60
1,602	1,613	158	149	139	129	119	110	100	90	81	71	61
1,613	1,624	160	150	140	130	121	111	101	92	82	72	63
1,624	1,635	161	151	141	132	122	112	103	93	83	74	64
1,635	1,646	162	152	143	133	123	114	104	94	85	75	65
1,646	1,657	163	154	144	134	125	115	105	96	86	76	67
1,657	1,668	165	155	145	136	126	116	107	97	87	78	68
1,668	1,679	166	156	147	137	127	118	108	98	89	79	69
1,679	1,690	167	158	148	138	129	119	109	100	90	80	71
1,690	1,701	169	159	149	140	130	120	111	101	91	82	72
1,701	1,711	170	160	151	141	131	122	112	102	92	83	73

1,711 and over

Use Table 1(b) for a MARRIED person on page 26. Also see the instructions on page 24.

# Wage Bracket Method Tables for Income Tax Withholding

## SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$146	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
146	157	1	0	0	0	0	0	0	0	0	0	0
157	168	2	0	0	0	0	0	0	0	0	0	0
168	179	3	0	0	0	0	0	0	0	0	0	0
179	190	4	0	0	0	0	0	0	0	0	0	0
190	201	5	0	0	0	0	0	0	0	0	0	0
201	212	6	0	0	0	0	0	0	0	0	0	0
212	223	7	0	0	0	0	0	0	0	0	0	0
223	234	8	0	0	0	0	0	0	0	0	0	0
234	245	9	0	0	0	0	0	0	0	0	0	0
245	256	10	0	0	0	0	0	0	0	0	0	0
256	267	12	0	0	0	0	0	0	0	0	0	0
267	278	13	0	0	0	0	0	0	0	0	0	0
278	289	14	0	0	0	0	0	0	0	0	0	0
289	300	15	0	0	0	0	0	0	0	0	0	0
300	311	16	0	0	0	0	0	0	0	0	0	0
311	322	17	1	0	0	0	0	0	0	0	0	0
322	333	18	2	0	0	0	0	0	0	0	0	0
333	344	19	3	0	0	0	0	0	0	0	0	0
344	355	20	4	0	0	0	0	0	0	0	0	0
355	366	21	5	0	0	0	0	0	0	0	0	0
366	377	23	6	0	0	0	0	0	0	0	0	0
377	388	24	7	0	0	0	0	0	0	0	0	0
388	399	25	9	0	0	0	0	0	0	0	0	0
399	410	26	10	0	0	0	0	0	0	0	0	0
410	421	27	11	0	0	0	0	0	0	0	0	0
421	432	28	12	0	0	0	0	0	0	0	0	0
432	443	29	13	0	0	0	0	0	0	0	0	0
443	454	30	14	0	0	0	0	0	0	0	0	0
454	465	31	15	0	0	0	0	0	0	0	0	0
465	476	32	16	0	0	0	0	0	0	0	0	0
476	487	34	17	1	0	0	0	0	0	0	0	0
487	498	35	18	2	0	0	0	0	0	0	0	0
498	509	36	20	3	0	0	0	0	0	0	0	0
509	529	37	21	5	0	0	0	0	0	0	0	0
529	549	40	23	7	0	0	0	0	0	0	0	0
549	569	42	25	9	0	0	0	0	0	0	0	0
569	589	44	27	11	0	0	0	0	0	0	0	0
589	609	47	29	13	0	0	0	0	0	0	0	0
609	629	49	31	15	0	0	0	0	0	0	0	0
629	649	52	33	17	1	0	0	0	0	0	0	0
649	669	54	35	19	3	0	0	0	0	0	0	0
669	689	56	37	21	5	0	0	0	0	0	0	0
689	709	59	39	23	7	0	0	0	0	0	0	0
709	729	61	42	25	9	0	0	0	0	0	0	0
729	749	64	44	27	11	0	0	0	0	0	0	0
749	769	66	47	29	13	0	0	0	0	0	0	0
769	789	68	49	31	15	0	0	0	0	0	0	0
789	809	71	51	33	17	1	0	0	0	0	0	0
809	829	73	54	35	19	3	0	0	0	0	0	0
829	849	76	56	37	21	5	0	0	0	0	0	0
849	869	78	59	39	23	7	0	0	0	0	0	0
869	889	80	61	42	25	9	0	0	0	0	0	0
889	909	83	63	44	27	11	0	0	0	0	0	0
909	929	85	66	47	29	13	0	0	0	0	0	0
929	949	88	68	49	31	15	0	0	0	0	0	0
949	969	90	71	51	33	17	1	0	0	0	0	0
969	989	92	73	54	35	19	3	0	0	0	0	0
989	1,009	95	75	56	37	21	5	0	0	0	0	0
1,009	1,029	97	78	59	39	23	7	0	0	0	0	0
1,029	1,049	100	80	61	42	25	9	0	0	0	0	0
1,049	1,069	102	83	63	44	27	11	0	0	0	0	0
1,069	1,089	104	85	66	46	29	13	0	0	0	0	0
1,089	1,109	107	87	68	49	31	15	0	0	0	0	0
1,109	1,129	109	90	71	51	33	17	0	0	0	0	0
1,129	1,149	112	92	73	54	35	19	2	0	0	0	0
1,149	1,169	114	95	75	56	37	21	4	0	0	0	0
1,169	1,189	116	97	78	58	39	23	6	0	0	0	0
1,189	1,209	119	99	80	61	41	25	8	0	0	0	0
1,209	1,229	121	102	83	63	44	27	10	0	0	0	0



# Wage Bracket Method Tables for Income Tax Withholding

## SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
1,229	1,249	124	104	85	66	46	29	12	0	0	0	0
1,249	1,269	126	107	87	68	49	31	14	0	0	0	0
1,269	1,289	128	109	90	70	51	33	16	0	0	0	0
1,289	1,309	131	111	92	73	53	35	18	2	0	0	0
1,309	1,329	133	114	95	75	56	37	20	4	0	0	0
1,329	1,349	136	116	97	78	58	39	22	6	0	0	0
1,349	1,369	138	119	99	80	61	41	24	8	0	0	0
1,369	1,389	140	121	102	82	63	44	26	10	0	0	0
1,389	1,409	143	123	104	85	65	46	28	12	0	0	0
1,409	1,429	145	126	107	87	68	48	30	14	0	0	0
1,429	1,449	148	128	109	90	70	51	32	16	0	0	0
1,449	1,469	150	131	111	92	73	53	34	18	2	0	0
1,469	1,489	152	133	114	94	75	56	36	20	4	0	0
1,489	1,509	155	135	116	97	77	58	39	22	6	0	0
1,509	1,529	157	138	119	99	80	60	41	24	8	0	0
1,529	1,549	160	140	121	102	82	63	43	26	10	0	0
1,549	1,569	162	143	123	104	85	65	46	28	12	0	0
1,569	1,589	164	145	126	106	87	68	48	30	14	0	0
1,589	1,609	167	147	128	109	89	70	51	32	16	0	0
1,609	1,629	169	150	131	111	92	72	53	34	18	2	0
1,629	1,649	172	152	133	114	94	75	56	36	20	4	0
1,649	1,669	174	155	135	116	97	77	58	38	22	6	0
1,669	1,689	178	157	138	118	99	80	60	41	24	8	0
1,689	1,709	182	159	140	121	101	82	63	43	26	10	0
1,709	1,729	187	162	143	123	104	84	65	46	28	12	0
1,729	1,749	191	164	145	126	106	87	67	48	30	14	0
1,749	1,769	196	167	147	128	109	89	70	50	32	16	0
1,769	1,789	200	169	150	130	111	92	72	53	34	18	2
1,789	1,809	204	171	152	133	113	94	75	55	36	20	4
1,809	1,829	209	174	155	135	116	96	77	58	38	22	6
1,829	1,849	213	178	157	138	118	99	79	60	41	24	8
1,849	1,869	218	182	159	140	121	101	82	62	43	26	10
1,869	1,889	222	186	162	142	123	104	84	65	45	28	12
1,889	1,909	226	191	164	145	125	106	87	67	48	30	14
1,909	1,929	231	195	167	147	128	108	89	70	50	32	16
1,929	1,949	235	200	169	150	130	111	91	72	53	34	18
1,949	1,969	240	204	171	152	133	113	94	74	55	36	20
1,969	1,989	244	208	174	154	135	116	96	77	57	38	22
1,989	2,009	248	213	177	157	137	118	99	79	60	40	24
2,009	2,029	253	217	182	159	140	120	101	82	62	43	26
2,029	2,049	257	222	186	162	142	123	103	84	65	45	28
2,049	2,069	262	226	190	164	145	125	106	86	67	48	30
2,069	2,089	266	230	195	166	147	128	108	89	69	50	32
2,089	2,109	270	235	199	169	149	130	111	91	72	52	34
2,109	2,129	275	239	204	171	152	132	113	94	74	55	36
2,129	2,149	279	244	208	174	154	135	115	96	77	57	38
2,149	2,169	284	248	212	177	157	137	118	98	79	60	40
2,169	2,189	288	252	217	181	159	140	120	101	81	62	43
2,189	2,209	292	257	221	186	161	142	123	103	84	64	45
2,209	2,229	297	261	226	190	164	144	125	106	86	67	47
2,229	2,249	301	266	230	195	166	147	127	108	89	69	50
2,249	2,269	306	270	234	199	169	149	130	110	91	72	52
2,269	2,289	310	274	239	203	171	152	132	113	93	74	55
2,289	2,309	314	279	243	208	173	154	135	115	96	76	57
2,309	2,329	319	283	248	212	177	156	137	118	98	79	59
2,329	2,349	323	288	252	217	181	159	139	120	101	81	62
2,349	2,369	328	292	256	221	185	161	142	122	103	84	64
2,369	2,389	332	296	261	225	190	164	144	125	105	86	67
2,389	2,409	336	301	265	230	194	166	147	127	108	88	69
2,409	2,429	341	305	270	234	199	168	149	130	110	91	71
2,429	2,449	345	310	274	239	203	171	151	132	113	93	74
2,449	2,469	350	314	278	243	207	173	154	134	115	96	76
2,469	2,489	354	318	283	247	212	176	156	137	117	98	79
2,489	2,509	358	323	287	252	216	181	159	139	120	100	81
2,509	2,529	363	327	292	256	221	185	161	142	122	103	83

2,529 and over

Use Table 2(a) for a SINGLE person on page 26. Also see the instructions on page 24.

# Wage Bracket Method Tables for Income Tax Withholding

## MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$454	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
454	464	1	0	0	0	0	0	0	0	0	0	0
464	474	2	0	0	0	0	0	0	0	0	0	0
474	484	3	0	0	0	0	0	0	0	0	0	0
484	494	4	0	0	0	0	0	0	0	0	0	0
494	504	5	0	0	0	0	0	0	0	0	0	0
504	524	6	0	0	0	0	0	0	0	0	0	0
524	544	8	0	0	0	0	0	0	0	0	0	0
544	564	10	0	0	0	0	0	0	0	0	0	0
564	584	12	0	0	0	0	0	0	0	0	0	0
584	604	14	0	0	0	0	0	0	0	0	0	0
604	624	16	0	0	0	0	0	0	0	0	0	0
624	644	18	2	0	0	0	0	0	0	0	0	0
644	664	20	4	0	0	0	0	0	0	0	0	0
664	684	22	6	0	0	0	0	0	0	0	0	0
684	704	24	8	0	0	0	0	0	0	0	0	0
704	724	26	10	0	0	0	0	0	0	0	0	0
724	744	28	12	0	0	0	0	0	0	0	0	0
744	764	30	14	0	0	0	0	0	0	0	0	0
764	784	32	16	0	0	0	0	0	0	0	0	0
784	804	34	18	2	0	0	0	0	0	0	0	0
804	824	36	20	4	0	0	0	0	0	0	0	0
824	844	38	22	6	0	0	0	0	0	0	0	0
844	864	40	24	8	0	0	0	0	0	0	0	0
864	884	42	26	10	0	0	0	0	0	0	0	0
884	904	44	28	12	0	0	0	0	0	0	0	0
904	924	46	30	14	0	0	0	0	0	0	0	0
924	944	48	32	16	0	0	0	0	0	0	0	0
944	964	50	34	18	2	0	0	0	0	0	0	0
964	984	52	36	20	4	0	0	0	0	0	0	0
984	1,004	54	38	22	6	0	0	0	0	0	0	0
1,004	1,024	56	40	24	8	0	0	0	0	0	0	0
1,024	1,044	58	42	26	10	0	0	0	0	0	0	0
1,044	1,064	60	44	28	12	0	0	0	0	0	0	0
1,064	1,084	62	46	30	14	0	0	0	0	0	0	0
1,084	1,104	64	48	32	16	0	0	0	0	0	0	0
1,104	1,124	66	50	34	18	1	0	0	0	0	0	0
1,124	1,144	68	52	36	20	3	0	0	0	0	0	0
1,144	1,164	70	54	38	22	5	0	0	0	0	0	0
1,164	1,184	72	56	40	24	7	0	0	0	0	0	0
1,184	1,204	74	58	42	26	9	0	0	0	0	0	0
1,204	1,224	76	60	44	28	11	0	0	0	0	0	0
1,224	1,244	79	62	46	30	13	0	0	0	0	0	0
1,244	1,264	81	64	48	32	15	0	0	0	0	0	0
1,264	1,284	83	66	50	34	17	1	0	0	0	0	0
1,284	1,304	86	68	52	36	19	3	0	0	0	0	0
1,304	1,324	88	70	54	38	21	5	0	0	0	0	0
1,324	1,344	91	72	56	40	23	7	0	0	0	0	0
1,344	1,364	93	74	58	42	25	9	0	0	0	0	0
1,364	1,384	95	76	60	44	27	11	0	0	0	0	0
1,384	1,404	98	79	62	46	29	13	0	0	0	0	0
1,404	1,424	100	81	64	48	31	15	0	0	0	0	0
1,424	1,444	103	83	66	50	33	17	1	0	0	0	0
1,444	1,464	105	86	68	52	35	19	3	0	0	0	0
1,464	1,484	107	88	70	54	37	21	5	0	0	0	0
1,484	1,504	110	91	72	56	39	23	7	0	0	0	0
1,504	1,524	112	93	74	58	41	25	9	0	0	0	0
1,524	1,544	115	95	76	60	43	27	11	0	0	0	0
1,544	1,564	117	98	78	62	45	29	13	0	0	0	0
1,564	1,584	119	100	81	64	47	31	15	0	0	0	0
1,584	1,604	122	103	83	66	49	33	17	1	0	0	0
1,604	1,624	124	105	86	68	51	35	19	3	0	0	0
1,624	1,644	127	107	88	70	53	37	21	5	0	0	0
1,644	1,664	129	110	90	72	55	39	23	7	0	0	0
1,664	1,684	131	112	93	74	57	41	25	9	0	0	0
1,684	1,704	134	115	95	76	59	43	27	11	0	0	0
1,704	1,724	136	117	98	78	61	45	29	13	0	0	0
1,724	1,744	139	119	100	81	63	47	31	15	0	0	0
1,744	1,764	141	122	102	83	65	49	33	17	1	0	0
1,764	1,784	143	124	105	85	67	51	35	19	3	0	0

# Wage Bracket Method Tables for Income Tax Withholding

## MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
1,784	1,804	146	127	107	88	69	53	37	21	5	0	0
1,804	1,824	148	129	110	90	71	55	39	23	7	0	0
1,824	1,844	151	131	112	93	73	57	41	25	9	0	0
1,844	1,864	153	134	114	95	76	59	43	27	11	0	0
1,864	1,884	155	136	117	97	78	61	45	29	13	0	0
1,884	1,904	158	139	119	100	80	63	47	31	15	0	0
1,904	1,924	160	141	122	102	83	65	49	33	17	1	0
1,924	1,944	163	143	124	105	85	67	51	35	19	3	0
1,944	1,964	165	146	126	107	88	69	53	37	21	5	0
1,964	1,984	167	148	129	109	90	71	55	39	23	7	0
1,984	2,004	170	151	131	112	92	73	57	41	25	9	0
2,004	2,024	172	153	134	114	95	75	59	43	27	11	0
2,024	2,044	175	155	136	117	97	78	61	45	29	13	0
2,044	2,064	177	158	138	119	100	80	63	47	31	15	0
2,064	2,084	179	160	141	121	102	83	65	49	33	17	0
2,084	2,104	182	163	143	124	104	85	67	51	35	19	2
2,104	2,124	184	165	146	126	107	87	69	53	37	21	4
2,124	2,144	187	167	148	129	109	90	71	55	39	23	6
2,144	2,164	189	170	150	131	112	92	73	57	41	25	8
2,164	2,184	191	172	153	133	114	95	75	59	43	27	10
2,184	2,204	194	175	155	136	116	97	78	61	45	29	12
2,204	2,224	196	177	158	138	119	99	80	63	47	31	14
2,224	2,244	199	179	160	141	121	102	82	65	49	33	16
2,244	2,264	201	182	162	143	124	104	85	67	51	35	18
2,264	2,284	203	184	165	145	126	107	87	69	53	37	20
2,284	2,304	206	187	167	148	128	109	90	71	55	39	22
2,304	2,324	208	189	170	150	131	111	92	73	57	41	24
2,324	2,344	211	191	172	153	133	114	94	75	59	43	26
2,344	2,364	213	194	174	155	136	116	97	77	61	45	28
2,364	2,384	215	196	177	157	138	119	99	80	63	47	30
2,384	2,404	218	199	179	160	140	121	102	82	65	49	32
2,404	2,424	220	201	182	162	143	123	104	85	67	51	34
2,424	2,444	223	203	184	165	145	126	106	87	69	53	36
2,444	2,464	225	206	186	167	148	128	109	89	71	55	38
2,464	2,484	227	208	189	169	150	131	111	92	73	57	40
2,484	2,504	230	211	191	172	152	133	114	94	75	59	42
2,504	2,524	232	213	194	174	155	135	116	97	77	61	44
2,524	2,544	235	215	196	177	157	138	118	99	80	63	46
2,544	2,564	237	218	198	179	160	140	121	101	82	65	48
2,564	2,584	239	220	201	181	162	143	123	104	84	67	50
2,584	2,604	242	223	203	184	164	145	126	106	87	69	52
2,604	2,624	244	225	206	186	167	147	128	109	89	71	54
2,624	2,644	247	227	208	189	169	150	130	111	92	73	56
2,644	2,664	249	230	210	191	172	152	133	113	94	75	58
2,664	2,684	251	232	213	193	174	155	135	116	96	77	60
2,684	2,704	254	235	215	196	176	157	138	118	99	79	62
2,704	2,724	256	237	218	198	179	159	140	121	101	82	64
2,724	2,744	259	239	220	201	181	162	142	123	104	84	66
2,744	2,764	261	242	222	203	184	164	145	125	106	87	68
2,764	2,784	263	244	225	205	186	167	147	128	108	89	70
2,784	2,804	266	247	227	208	188	169	150	130	111	91	72
2,804	2,824	268	249	230	210	191	171	152	133	113	94	74
2,824	2,844	271	251	232	213	193	174	154	135	116	96	77
2,844	2,864	273	254	234	215	196	176	157	137	118	99	79
2,864	2,884	275	256	237	217	198	179	159	140	120	101	82
2,884	2,904	278	259	239	220	200	181	162	142	123	103	84
2,904	2,924	280	261	242	222	203	183	164	145	125	106	86
2,924	2,944	283	263	244	225	205	186	166	147	128	108	89
2,944	2,964	285	266	246	227	208	188	169	149	130	111	91
2,964	2,984	287	268	249	229	210	191	171	152	132	113	94
2,984	3,004	290	271	251	232	212	193	174	154	135	115	96
3,004	3,024	292	273	254	234	215	195	176	157	137	118	98
3,024	3,044	295	275	256	237	217	198	178	159	140	120	101
3,044	3,064	297	278	258	239	220	200	181	161	142	123	103
3,064	3,084	299	280	261	241	222	203	183	164	144	125	106
3,084	3,104	302	283	263	244	224	205	186	166	147	127	108

3,104 and over

Use Table 2(b) for a MARRIED person on page 26. Also see the instructions on page 24.



# Wage Bracket Method Tables for Income Tax Withholding

## SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$158	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
158	169	1	0	0	0	0	0	0	0	0	0	0
169	180	2	0	0	0	0	0	0	0	0	0	0
180	191	3	0	0	0	0	0	0	0	0	0	0
191	202	4	0	0	0	0	0	0	0	0	0	0
202	213	5	0	0	0	0	0	0	0	0	0	0
213	224	6	0	0	0	0	0	0	0	0	0	0
224	235	7	0	0	0	0	0	0	0	0	0	0
235	246	8	0	0	0	0	0	0	0	0	0	0
246	257	9	0	0	0	0	0	0	0	0	0	0
257	268	10	0	0	0	0	0	0	0	0	0	0
268	279	12	0	0	0	0	0	0	0	0	0	0
279	290	13	0	0	0	0	0	0	0	0	0	0
290	301	14	0	0	0	0	0	0	0	0	0	0
301	312	15	0	0	0	0	0	0	0	0	0	0
312	323	16	0	0	0	0	0	0	0	0	0	0
323	334	17	0	0	0	0	0	0	0	0	0	0
334	345	18	1	0	0	0	0	0	0	0	0	0
345	356	19	2	0	0	0	0	0	0	0	0	0
356	367	20	3	0	0	0	0	0	0	0	0	0
367	378	21	4	0	0	0	0	0	0	0	0	0
378	389	23	5	0	0	0	0	0	0	0	0	0
389	400	24	6	0	0	0	0	0	0	0	0	0
400	411	25	7	0	0	0	0	0	0	0	0	0
411	422	26	8	0	0	0	0	0	0	0	0	0
422	433	27	9	0	0	0	0	0	0	0	0	0
433	444	28	11	0	0	0	0	0	0	0	0	0
444	455	29	12	0	0	0	0	0	0	0	0	0
455	466	30	13	0	0	0	0	0	0	0	0	0
466	477	31	14	0	0	0	0	0	0	0	0	0
477	488	32	15	0	0	0	0	0	0	0	0	0
488	499	34	16	0	0	0	0	0	0	0	0	0
499	510	35	17	0	0	0	0	0	0	0	0	0
510	530	36	19	1	0	0	0	0	0	0	0	0
530	550	38	21	3	0	0	0	0	0	0	0	0
550	570	40	23	5	0	0	0	0	0	0	0	0
570	590	43	25	7	0	0	0	0	0	0	0	0
590	610	45	27	9	0	0	0	0	0	0	0	0
610	630	47	29	11	0	0	0	0	0	0	0	0
630	650	50	31	13	0	0	0	0	0	0	0	0
650	670	52	33	15	0	0	0	0	0	0	0	0
670	690	55	35	17	0	0	0	0	0	0	0	0
690	710	57	37	19	2	0	0	0	0	0	0	0
710	730	59	39	21	4	0	0	0	0	0	0	0
730	750	62	41	23	6	0	0	0	0	0	0	0
750	770	64	43	25	8	0	0	0	0	0	0	0
770	790	67	46	27	10	0	0	0	0	0	0	0
790	810	69	48	29	12	0	0	0	0	0	0	0
810	830	71	50	31	14	0	0	0	0	0	0	0
830	850	74	53	33	16	0	0	0	0	0	0	0
850	870	76	55	35	18	0	0	0	0	0	0	0
870	890	79	58	37	20	2	0	0	0	0	0	0
890	910	81	60	39	22	4	0	0	0	0	0	0
910	930	83	62	41	24	6	0	0	0	0	0	0
930	950	86	65	44	26	8	0	0	0	0	0	0
950	970	88	67	46	28	10	0	0	0	0	0	0
970	990	91	70	49	30	12	0	0	0	0	0	0
990	1,010	93	72	51	32	14	0	0	0	0	0	0
1,010	1,030	95	74	53	34	16	0	0	0	0	0	0
1,030	1,050	98	77	56	36	18	1	0	0	0	0	0
1,050	1,070	100	79	58	38	20	3	0	0	0	0	0
1,070	1,090	103	82	61	40	22	5	0	0	0	0	0
1,090	1,110	105	84	63	42	24	7	0	0	0	0	0
1,110	1,130	107	86	65	44	26	9	0	0	0	0	0
1,130	1,150	110	89	68	47	28	11	0	0	0	0	0
1,150	1,170	112	91	70	49	30	13	0	0	0	0	0
1,170	1,190	115	94	73	52	32	15	0	0	0	0	0
1,190	1,210	117	96	75	54	34	17	0	0	0	0	0
1,210	1,230	119	98	77	56	36	19	1	0	0	0	0
1,230	1,250	122	101	80	59	38	21	3	0	0	0	0

# Wage Bracket Method Tables for Income Tax Withholding

## SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
1,250	1,270	124	103	82	61	40	23	5	0	0	0	0
1,270	1,290	127	106	85	64	43	25	7	0	0	0	0
1,290	1,310	129	108	87	66	45	27	9	0	0	0	0
1,310	1,330	131	110	89	68	47	29	11	0	0	0	0
1,330	1,350	134	113	92	71	50	31	13	0	0	0	0
1,350	1,370	136	115	94	73	52	33	15	0	0	0	0
1,370	1,390	139	118	97	76	55	35	17	0	0	0	0
1,390	1,410	141	120	99	78	57	37	19	2	0	0	0
1,410	1,430	143	122	101	80	59	39	21	4	0	0	0
1,430	1,450	146	125	104	83	62	41	23	6	0	0	0
1,450	1,470	148	127	106	85	64	43	25	8	0	0	0
1,470	1,490	151	130	109	88	67	46	27	10	0	0	0
1,490	1,510	153	132	111	90	69	48	29	12	0	0	0
1,510	1,530	155	134	113	92	71	50	31	14	0	0	0
1,530	1,550	158	137	116	95	74	53	33	16	0	0	0
1,550	1,570	160	139	118	97	76	55	35	18	0	0	0
1,570	1,590	163	142	121	100	79	58	37	20	2	0	0
1,590	1,610	165	144	123	102	81	60	39	22	4	0	0
1,610	1,630	167	146	125	104	83	62	41	24	6	0	0
1,630	1,650	170	149	128	107	86	65	44	26	8	0	0
1,650	1,670	172	151	130	109	88	67	46	28	10	0	0
1,670	1,690	175	154	133	112	91	70	49	30	12	0	0
1,690	1,710	177	156	135	114	93	72	51	32	14	0	0
1,710	1,730	179	158	137	116	95	74	53	34	16	0	0
1,730	1,750	182	161	140	119	98	77	56	36	18	1	0
1,750	1,770	184	163	142	121	100	79	58	38	20	3	0
1,770	1,790	187	166	145	124	103	82	61	40	22	5	0
1,790	1,810	189	168	147	126	105	84	63	42	24	7	0
1,810	1,830	193	170	149	128	107	86	65	44	26	9	0
1,830	1,850	197	173	152	131	110	89	68	47	28	11	0
1,850	1,870	202	175	154	133	112	91	70	49	30	13	0
1,870	1,890	206	178	157	136	115	94	73	52	32	15	0
1,890	1,910	211	180	159	138	117	96	75	54	34	17	0
1,910	1,930	215	182	161	140	119	98	77	56	36	19	1
1,930	1,950	219	185	164	143	122	101	80	59	38	21	3
1,950	1,970	224	187	166	145	124	103	82	61	40	23	5
1,970	1,990	228	190	169	148	127	106	85	64	43	25	7
1,990	2,010	233	194	171	150	129	108	87	66	45	27	9
2,010	2,030	237	199	173	152	131	110	89	68	47	29	11
2,030	2,050	241	203	176	155	134	113	92	71	50	31	13
2,050	2,070	246	207	178	157	136	115	94	73	52	33	15
2,070	2,090	250	212	181	160	139	118	97	76	55	35	17
2,090	2,110	255	216	183	162	141	120	99	78	57	37	19
2,110	2,130	259	221	185	164	143	122	101	80	59	39	21
2,130	2,150	263	225	188	167	146	125	104	83	62	41	23
2,150	2,170	268	229	191	169	148	127	106	85	64	43	25
2,170	2,190	272	234	195	172	151	130	109	88	67	46	27
2,190	2,210	277	238	200	174	153	132	111	90	69	48	29
2,210	2,230	281	243	204	176	155	134	113	92	71	50	31
2,230	2,250	285	247	208	179	158	137	116	95	74	53	33
2,250	2,270	290	251	213	181	160	139	118	97	76	55	35
2,270	2,290	294	256	217	184	163	142	121	100	79	58	37
2,290	2,310	299	260	222	186	165	144	123	102	81	60	39
2,310	2,330	303	265	226	188	167	146	125	104	83	62	41
2,330	2,350	307	269	230	192	170	149	128	107	86	65	44
2,350	2,370	312	273	235	196	172	151	130	109	88	67	46
2,370	2,390	316	278	239	201	175	154	133	112	91	70	49
2,390	2,410	321	282	244	205	177	156	135	114	93	72	51
2,410	2,430	325	287	248	210	179	158	137	116	95	74	53
2,430	2,450	329	291	252	214	182	161	140	119	98	77	56
2,450	2,470	334	295	257	218	184	163	142	121	100	79	58
2,470	2,490	338	300	261	223	187	166	145	124	103	82	61
2,490	2,510	343	304	266	227	189	168	147	126	105	84	63
2,510	2,530	347	309	270	232	193	170	149	128	107	86	65
2,530	2,550	351	313	274	236	197	173	152	131	110	89	68

2,550 and over

Use Table 3(a) for a SINGLE person on page 26. Also see the instructions on page 24.

# Wage Bracket Method Tables for Income Tax Withholding

## MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$492	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
492	502	1	0	0	0	0	0	0	0	0	0	0
502	512	2	0	0	0	0	0	0	0	0	0	0
512	522	3	0	0	0	0	0	0	0	0	0	0
522	532	4	0	0	0	0	0	0	0	0	0	0
532	542	5	0	0	0	0	0	0	0	0	0	0
542	552	6	0	0	0	0	0	0	0	0	0	0
552	562	7	0	0	0	0	0	0	0	0	0	0
562	572	8	0	0	0	0	0	0	0	0	0	0
572	582	9	0	0	0	0	0	0	0	0	0	0
582	592	10	0	0	0	0	0	0	0	0	0	0
592	602	11	0	0	0	0	0	0	0	0	0	0
602	612	12	0	0	0	0	0	0	0	0	0	0
612	622	13	0	0	0	0	0	0	0	0	0	0
622	632	14	0	0	0	0	0	0	0	0	0	0
632	642	15	0	0	0	0	0	0	0	0	0	0
642	652	16	0	0	0	0	0	0	0	0	0	0
652	662	17	0	0	0	0	0	0	0	0	0	0
662	672	18	0	0	0	0	0	0	0	0	0	0
672	682	19	1	0	0	0	0	0	0	0	0	0
682	692	20	2	0	0	0	0	0	0	0	0	0
692	702	21	3	0	0	0	0	0	0	0	0	0
702	712	22	4	0	0	0	0	0	0	0	0	0
712	722	23	5	0	0	0	0	0	0	0	0	0
722	732	24	6	0	0	0	0	0	0	0	0	0
732	742	25	7	0	0	0	0	0	0	0	0	0
742	752	26	8	0	0	0	0	0	0	0	0	0
752	762	27	9	0	0	0	0	0	0	0	0	0
762	772	28	10	0	0	0	0	0	0	0	0	0
772	782	29	11	0	0	0	0	0	0	0	0	0
782	792	30	12	0	0	0	0	0	0	0	0	0
792	802	31	13	0	0	0	0	0	0	0	0	0
802	812	32	14	0	0	0	0	0	0	0	0	0
812	822	33	15	0	0	0	0	0	0	0	0	0
822	832	34	16	0	0	0	0	0	0	0	0	0
832	842	35	17	0	0	0	0	0	0	0	0	0
842	852	36	18	1	0	0	0	0	0	0	0	0
852	862	37	19	2	0	0	0	0	0	0	0	0
862	872	38	20	3	0	0	0	0	0	0	0	0
872	882	39	21	4	0	0	0	0	0	0	0	0
882	892	40	22	5	0	0	0	0	0	0	0	0
892	902	41	23	6	0	0	0	0	0	0	0	0
902	912	42	24	7	0	0	0	0	0	0	0	0
912	922	43	25	8	0	0	0	0	0	0	0	0
922	932	44	26	9	0	0	0	0	0	0	0	0
932	942	45	27	10	0	0	0	0	0	0	0	0
942	952	46	28	11	0	0	0	0	0	0	0	0
952	962	47	29	12	0	0	0	0	0	0	0	0
962	972	48	30	13	0	0	0	0	0	0	0	0
972	982	49	31	14	0	0	0	0	0	0	0	0
982	992	50	32	15	0	0	0	0	0	0	0	0
992	1,002	51	33	16	0	0	0	0	0	0	0	0
1,002	1,022	52	35	17	0	0	0	0	0	0	0	0
1,022	1,042	54	37	19	2	0	0	0	0	0	0	0
1,042	1,062	56	39	21	4	0	0	0	0	0	0	0
1,062	1,082	58	41	23	6	0	0	0	0	0	0	0
1,082	1,102	60	43	25	8	0	0	0	0	0	0	0
1,102	1,122	62	45	27	10	0	0	0	0	0	0	0
1,122	1,142	64	47	29	12	0	0	0	0	0	0	0
1,142	1,162	66	49	31	14	0	0	0	0	0	0	0
1,162	1,182	68	51	33	16	0	0	0	0	0	0	0
1,182	1,202	70	53	35	18	0	0	0	0	0	0	0
1,202	1,222	72	55	37	20	2	0	0	0	0	0	0
1,222	1,242	74	57	39	22	4	0	0	0	0	0	0
1,242	1,262	76	59	41	24	6	0	0	0	0	0	0
1,262	1,282	78	61	43	26	8	0	0	0	0	0	0
1,282	1,302	80	63	45	28	10	0	0	0	0	0	0
1,302	1,322	82	65	47	30	12	0	0	0	0	0	0
1,322	1,342	85	67	49	32	14	0	0	0	0	0	0
1,342	1,362	87	69	51	34	16	0	0	0	0	0	0



# Wage Bracket Method Tables for Income Tax Withholding

## MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
1,362	1,382	89	71	53	36	18	1	0	0	0	0	0
1,382	1,402	92	73	55	38	20	3	0	0	0	0	0
1,402	1,422	94	75	57	40	22	5	0	0	0	0	0
1,422	1,442	97	77	59	42	24	7	0	0	0	0	0
1,442	1,462	99	79	61	44	26	9	0	0	0	0	0
1,462	1,482	101	81	63	46	28	11	0	0	0	0	0
1,482	1,502	104	83	65	48	30	13	0	0	0	0	0
1,502	1,522	106	85	67	50	32	15	0	0	0	0	0
1,522	1,542	109	88	69	52	34	17	0	0	0	0	0
1,542	1,562	111	90	71	54	36	19	1	0	0	0	0
1,562	1,582	113	92	73	56	38	21	3	0	0	0	0
1,582	1,602	116	95	75	58	40	23	5	0	0	0	0
1,602	1,622	118	97	77	60	42	25	7	0	0	0	0
1,622	1,642	121	100	79	62	44	27	9	0	0	0	0
1,642	1,662	123	102	81	64	46	29	11	0	0	0	0
1,662	1,682	125	104	83	66	48	31	13	0	0	0	0
1,682	1,702	128	107	86	68	50	33	15	0	0	0	0
1,702	1,722	130	109	88	70	52	35	17	0	0	0	0
1,722	1,742	133	112	91	72	54	37	19	2	0	0	0
1,742	1,762	135	114	93	74	56	39	21	4	0	0	0
1,762	1,782	137	116	95	76	58	41	23	6	0	0	0
1,782	1,802	140	119	98	78	60	43	25	8	0	0	0
1,802	1,822	142	121	100	80	62	45	27	10	0	0	0
1,822	1,842	145	124	103	82	64	47	29	12	0	0	0
1,842	1,862	147	126	105	84	66	49	31	14	0	0	0
1,862	1,882	149	128	107	86	68	51	33	16	0	0	0
1,882	1,902	152	131	110	89	70	53	35	18	0	0	0
1,902	1,922	154	133	112	91	72	55	37	20	2	0	0
1,922	1,942	157	136	115	94	74	57	39	22	4	0	0
1,942	1,962	159	138	117	96	76	59	41	24	6	0	0
1,962	1,982	161	140	119	98	78	61	43	26	8	0	0
1,982	2,002	164	143	122	101	80	63	45	28	10	0	0
2,002	2,022	166	145	124	103	82	65	47	30	12	0	0
2,022	2,042	169	148	127	106	85	67	49	32	14	0	0
2,042	2,062	171	150	129	108	87	69	51	34	16	0	0
2,062	2,082	173	152	131	110	89	71	53	36	18	1	0
2,082	2,102	176	155	134	113	92	73	55	38	20	3	0
2,102	2,122	178	157	136	115	94	75	57	40	22	5	0
2,122	2,142	181	160	139	118	97	77	59	42	24	7	0
2,142	2,162	183	162	141	120	99	79	61	44	26	9	0
2,162	2,182	185	164	143	122	101	81	63	46	28	11	0
2,182	2,202	188	167	146	125	104	83	65	48	30	13	0
2,202	2,222	190	169	148	127	106	85	67	50	32	15	0
2,222	2,242	193	172	151	130	109	88	69	52	34	17	0
2,242	2,262	195	174	153	132	111	90	71	54	36	19	1
2,262	2,282	197	176	155	134	113	92	73	56	38	21	3
2,282	2,302	200	179	158	137	116	95	75	58	40	23	5
2,302	2,322	202	181	160	139	118	97	77	60	42	25	7
2,322	2,342	205	184	163	142	121	100	79	62	44	27	9
2,342	2,362	207	186	165	144	123	102	81	64	46	29	11
2,362	2,382	209	188	167	146	125	104	83	66	48	31	13
2,382	2,402	212	191	170	149	128	107	86	68	50	33	15
2,402	2,422	214	193	172	151	130	109	88	70	52	35	17
2,422	2,442	217	196	175	154	133	112	91	72	54	37	19
2,442	2,462	219	198	177	156	135	114	93	74	56	39	21
2,462	2,482	221	200	179	158	137	116	95	76	58	41	23
2,482	2,502	224	203	182	161	140	119	98	78	60	43	25
2,502	2,522	226	205	184	163	142	121	100	80	62	45	27
2,522	2,542	229	208	187	166	145	124	103	82	64	47	29
2,542	2,562	231	210	189	168	147	126	105	84	66	49	31
2,562	2,582	233	212	191	170	149	128	107	86	68	51	33
2,582	2,602	236	215	194	173	152	131	110	89	70	53	35
2,602	2,622	238	217	196	175	154	133	112	91	72	55	37
2,622	2,642	241	220	199	178	157	136	115	94	74	57	39
2,642	2,662	243	222	201	180	159	138	117	96	76	59	41
2,662	2,682	245	224	203	182	161	140	119	98	78	61	43

2,682 and over

Use Table 3(b) for a MARRIED person on page 26. Also see the instructions on page 24.

# Wage Bracket Method Tables for Income Tax Withholding

## SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$317	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
317	327	1	0	0	0	0	0	0	0	0	0	0
327	337	2	0	0	0	0	0	0	0	0	0	0
337	347	3	0	0	0	0	0	0	0	0	0	0
347	357	4	0	0	0	0	0	0	0	0	0	0
357	367	5	0	0	0	0	0	0	0	0	0	0
367	377	6	0	0	0	0	0	0	0	0	0	0
377	387	7	0	0	0	0	0	0	0	0	0	0
387	397	8	0	0	0	0	0	0	0	0	0	0
397	407	9	0	0	0	0	0	0	0	0	0	0
407	417	10	0	0	0	0	0	0	0	0	0	0
417	427	11	0	0	0	0	0	0	0	0	0	0
427	437	12	0	0	0	0	0	0	0	0	0	0
437	447	13	0	0	0	0	0	0	0	0	0	0
447	457	14	0	0	0	0	0	0	0	0	0	0
457	467	15	0	0	0	0	0	0	0	0	0	0
467	477	16	0	0	0	0	0	0	0	0	0	0
477	487	17	0	0	0	0	0	0	0	0	0	0
487	497	18	0	0	0	0	0	0	0	0	0	0
497	507	19	0	0	0	0	0	0	0	0	0	0
507	517	20	0	0	0	0	0	0	0	0	0	0
517	527	21	0	0	0	0	0	0	0	0	0	0
527	537	22	0	0	0	0	0	0	0	0	0	0
537	547	23	0	0	0	0	0	0	0	0	0	0
547	557	24	0	0	0	0	0	0	0	0	0	0
557	567	25	0	0	0	0	0	0	0	0	0	0
567	577	26	0	0	0	0	0	0	0	0	0	0
577	587	27	0	0	0	0	0	0	0	0	0	0
587	597	28	0	0	0	0	0	0	0	0	0	0
597	607	29	0	0	0	0	0	0	0	0	0	0
607	617	30	0	0	0	0	0	0	0	0	0	0
617	627	31	0	0	0	0	0	0	0	0	0	0
627	637	32	0	0	0	0	0	0	0	0	0	0
637	647	33	0	0	0	0	0	0	0	0	0	0
647	657	34	0	0	0	0	0	0	0	0	0	0
657	667	35	0	0	0	0	0	0	0	0	0	0
667	677	36	1	0	0	0	0	0	0	0	0	0
677	687	37	2	0	0	0	0	0	0	0	0	0
687	697	38	3	0	0	0	0	0	0	0	0	0
697	707	39	4	0	0	0	0	0	0	0	0	0
707	717	40	5	0	0	0	0	0	0	0	0	0
717	727	41	6	0	0	0	0	0	0	0	0	0
727	737	42	7	0	0	0	0	0	0	0	0	0
737	747	43	8	0	0	0	0	0	0	0	0	0
747	757	44	9	0	0	0	0	0	0	0	0	0
757	767	45	10	0	0	0	0	0	0	0	0	0
767	777	46	11	0	0	0	0	0	0	0	0	0
777	787	47	12	0	0	0	0	0	0	0	0	0
787	797	48	13	0	0	0	0	0	0	0	0	0
797	807	49	14	0	0	0	0	0	0	0	0	0
807	817	50	15	0	0	0	0	0	0	0	0	0
817	827	51	16	0	0	0	0	0	0	0	0	0
827	837	52	17	0	0	0	0	0	0	0	0	0
837	847	53	18	0	0	0	0	0	0	0	0	0
847	857	54	19	0	0	0	0	0	0	0	0	0
857	867	55	20	0	0	0	0	0	0	0	0	0
867	877	56	21	0	0	0	0	0	0	0	0	0
877	887	57	22	0	0	0	0	0	0	0	0	0
887	897	58	23	0	0	0	0	0	0	0	0	0
897	907	59	24	0	0	0	0	0	0	0	0	0
907	917	60	25	0	0	0	0	0	0	0	0	0
917	927	61	26	0	0	0	0	0	0	0	0	0
927	937	62	27	0	0	0	0	0	0	0	0	0
937	947	63	28	0	0	0	0	0	0	0	0	0
947	957	64	29	0	0	0	0	0	0	0	0	0
957	967	65	30	0	0	0	0	0	0	0	0	0
967	977	66	31	0	0	0	0	0	0	0	0	0
977	987	67	32	0	0	0	0	0	0	0	0	0
987	997	68	33	0	0	0	0	0	0	0	0	0
997	1,007	69	34	0	0	0	0	0	0	0	0	0

# Wage Bracket Method Tables for Income Tax Withholding

## SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
1,007	1,027	70	35	0	0	0	0	0	0	0	0	0
1,027	1,047	72	37	2	0	0	0	0	0	0	0	0
1,047	1,067	74	39	4	0	0	0	0	0	0	0	0
1,067	1,087	76	41	6	0	0	0	0	0	0	0	0
1,087	1,107	78	43	8	0	0	0	0	0	0	0	0
1,107	1,127	80	45	10	0	0	0	0	0	0	0	0
1,127	1,147	82	47	12	0	0	0	0	0	0	0	0
1,147	1,167	85	49	14	0	0	0	0	0	0	0	0
1,167	1,187	87	51	16	0	0	0	0	0	0	0	0
1,187	1,207	89	53	18	0	0	0	0	0	0	0	0
1,207	1,227	92	55	20	0	0	0	0	0	0	0	0
1,227	1,247	94	57	22	0	0	0	0	0	0	0	0
1,247	1,267	97	59	24	0	0	0	0	0	0	0	0
1,267	1,287	99	61	26	0	0	0	0	0	0	0	0
1,287	1,307	101	63	28	0	0	0	0	0	0	0	0
1,307	1,327	104	65	30	0	0	0	0	0	0	0	0
1,327	1,347	106	67	32	0	0	0	0	0	0	0	0
1,347	1,367	109	69	34	0	0	0	0	0	0	0	0
1,367	1,387	111	71	36	1	0	0	0	0	0	0	0
1,387	1,407	113	73	38	3	0	0	0	0	0	0	0
1,407	1,427	116	75	40	5	0	0	0	0	0	0	0
1,427	1,447	118	77	42	7	0	0	0	0	0	0	0
1,447	1,467	121	79	44	9	0	0	0	0	0	0	0
1,467	1,487	123	81	46	11	0	0	0	0	0	0	0
1,487	1,507	125	83	48	13	0	0	0	0	0	0	0
1,507	1,527	128	86	50	15	0	0	0	0	0	0	0
1,527	1,547	130	88	52	17	0	0	0	0	0	0	0
1,547	1,567	133	91	54	19	0	0	0	0	0	0	0
1,567	1,587	135	93	56	21	0	0	0	0	0	0	0
1,587	1,607	137	95	58	23	0	0	0	0	0	0	0
1,607	1,627	140	98	60	25	0	0	0	0	0	0	0
1,627	1,647	142	100	62	27	0	0	0	0	0	0	0
1,647	1,667	145	103	64	29	0	0	0	0	0	0	0
1,667	1,687	147	105	66	31	0	0	0	0	0	0	0
1,687	1,707	149	107	68	33	0	0	0	0	0	0	0
1,707	1,727	152	110	70	35	0	0	0	0	0	0	0
1,727	1,747	154	112	72	37	2	0	0	0	0	0	0
1,747	1,767	157	115	74	39	4	0	0	0	0	0	0
1,767	1,787	159	117	76	41	6	0	0	0	0	0	0
1,787	1,807	161	119	78	43	8	0	0	0	0	0	0
1,807	1,827	164	122	80	45	10	0	0	0	0	0	0
1,827	1,847	166	124	82	47	12	0	0	0	0	0	0
1,847	1,867	169	127	85	49	14	0	0	0	0	0	0
1,867	1,887	171	129	87	51	16	0	0	0	0	0	0
1,887	1,907	173	131	89	53	18	0	0	0	0	0	0
1,907	1,927	176	134	92	55	20	0	0	0	0	0	0
1,927	1,947	178	136	94	57	22	0	0	0	0	0	0
1,947	1,967	181	139	97	59	24	0	0	0	0	0	0
1,967	1,987	183	141	99	61	26	0	0	0	0	0	0
1,987	2,007	185	143	101	63	28	0	0	0	0	0	0
2,007	2,047	189	147	105	66	31	0	0	0	0	0	0
2,047	2,087	194	152	110	70	35	0	0	0	0	0	0
2,087	2,127	199	157	115	74	39	4	0	0	0	0	0
2,127	2,167	203	161	119	78	43	8	0	0	0	0	0
2,167	2,207	208	166	124	82	47	12	0	0	0	0	0
2,207	2,247	213	171	129	87	51	16	0	0	0	0	0
2,247	2,287	218	176	134	92	55	20	0	0	0	0	0
2,287	2,327	223	181	139	97	59	24	0	0	0	0	0
2,327	2,367	227	185	143	101	63	28	0	0	0	0	0
2,367	2,407	232	190	148	106	67	32	0	0	0	0	0
2,407	2,447	237	195	153	111	71	36	1	0	0	0	0
2,447	2,487	242	200	158	116	75	40	5	0	0	0	0
2,487	2,527	247	205	163	121	79	44	9	0	0	0	0
2,527	2,567	251	209	167	125	83	48	13	0	0	0	0
2,567	2,607	256	214	172	130	88	52	17	0	0	0	0
2,607	2,647	261	219	177	135	93	56	21	0	0	0	0

2,647 and over

Use Table 4(a) for a SINGLE person on page 26. Also see the instructions on page 24.

# Wage Bracket Method Tables for Income Tax Withholding

## MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$983	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
983	994	1	0	0	0	0	0	0	0	0	0	0
994	1,005	2	0	0	0	0	0	0	0	0	0	0
1,005	1,016	3	0	0	0	0	0	0	0	0	0	0
1,016	1,027	4	0	0	0	0	0	0	0	0	0	0
1,027	1,038	5	0	0	0	0	0	0	0	0	0	0
1,038	1,049	6	0	0	0	0	0	0	0	0	0	0
1,049	1,060	7	0	0	0	0	0	0	0	0	0	0
1,060	1,071	8	0	0	0	0	0	0	0	0	0	0
1,071	1,082	9	0	0	0	0	0	0	0	0	0	0
1,082	1,093	10	0	0	0	0	0	0	0	0	0	0
1,093	1,104	12	0	0	0	0	0	0	0	0	0	0
1,104	1,115	13	0	0	0	0	0	0	0	0	0	0
1,115	1,126	14	0	0	0	0	0	0	0	0	0	0
1,126	1,137	15	0	0	0	0	0	0	0	0	0	0
1,137	1,148	16	0	0	0	0	0	0	0	0	0	0
1,148	1,159	17	0	0	0	0	0	0	0	0	0	0
1,159	1,170	18	0	0	0	0	0	0	0	0	0	0
1,170	1,181	19	0	0	0	0	0	0	0	0	0	0
1,181	1,192	20	0	0	0	0	0	0	0	0	0	0
1,192	1,203	21	0	0	0	0	0	0	0	0	0	0
1,203	1,214	23	0	0	0	0	0	0	0	0	0	0
1,214	1,225	24	0	0	0	0	0	0	0	0	0	0
1,225	1,236	25	0	0	0	0	0	0	0	0	0	0
1,236	1,247	26	0	0	0	0	0	0	0	0	0	0
1,247	1,258	27	0	0	0	0	0	0	0	0	0	0
1,258	1,269	28	0	0	0	0	0	0	0	0	0	0
1,269	1,280	29	0	0	0	0	0	0	0	0	0	0
1,280	1,291	30	0	0	0	0	0	0	0	0	0	0
1,291	1,302	31	0	0	0	0	0	0	0	0	0	0
1,302	1,313	32	0	0	0	0	0	0	0	0	0	0
1,313	1,324	34	0	0	0	0	0	0	0	0	0	0
1,324	1,335	35	0	0	0	0	0	0	0	0	0	0
1,335	1,346	36	1	0	0	0	0	0	0	0	0	0
1,346	1,357	37	2	0	0	0	0	0	0	0	0	0
1,357	1,368	38	3	0	0	0	0	0	0	0	0	0
1,368	1,379	39	4	0	0	0	0	0	0	0	0	0
1,379	1,390	40	5	0	0	0	0	0	0	0	0	0
1,390	1,401	41	6	0	0	0	0	0	0	0	0	0
1,401	1,412	42	7	0	0	0	0	0	0	0	0	0
1,412	1,423	43	8	0	0	0	0	0	0	0	0	0
1,423	1,434	45	10	0	0	0	0	0	0	0	0	0
1,434	1,445	46	11	0	0	0	0	0	0	0	0	0
1,445	1,456	47	12	0	0	0	0	0	0	0	0	0
1,456	1,467	48	13	0	0	0	0	0	0	0	0	0
1,467	1,478	49	14	0	0	0	0	0	0	0	0	0
1,478	1,489	50	15	0	0	0	0	0	0	0	0	0
1,489	1,500	51	16	0	0	0	0	0	0	0	0	0
1,500	1,511	52	17	0	0	0	0	0	0	0	0	0
1,511	1,522	53	18	0	0	0	0	0	0	0	0	0
1,522	1,533	54	19	0	0	0	0	0	0	0	0	0
1,533	1,544	56	21	0	0	0	0	0	0	0	0	0
1,544	1,555	57	22	0	0	0	0	0	0	0	0	0
1,555	1,566	58	23	0	0	0	0	0	0	0	0	0
1,566	1,577	59	24	0	0	0	0	0	0	0	0	0
1,577	1,588	60	25	0	0	0	0	0	0	0	0	0
1,588	1,599	61	26	0	0	0	0	0	0	0	0	0
1,599	1,610	62	27	0	0	0	0	0	0	0	0	0
1,610	1,621	63	28	0	0	0	0	0	0	0	0	0
1,621	1,632	64	29	0	0	0	0	0	0	0	0	0
1,632	1,643	65	30	0	0	0	0	0	0	0	0	0
1,643	1,654	67	32	0	0	0	0	0	0	0	0	0
1,654	1,665	68	33	0	0	0	0	0	0	0	0	0
1,665	1,676	69	34	0	0	0	0	0	0	0	0	0
1,676	1,687	70	35	0	0	0	0	0	0	0	0	0
1,687	1,698	71	36	1	0	0	0	0	0	0	0	0
1,698	1,709	72	37	2	0	0	0	0	0	0	0	0
1,709	1,720	73	38	3	0	0	0	0	0	0	0	0
1,720	1,731	74	39	4	0	0	0	0	0	0	0	0
1,731	1,742	75	40	5	0	0	0	0	0	0	0	0



# Wage Bracket Method Tables for Income Tax Withholding

## MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
1,742	1,753	76	41	6	0	0	0	0	0	0	0	0
1,753	1,773	78	43	8	0	0	0	0	0	0	0	0
1,773	1,793	80	45	10	0	0	0	0	0	0	0	0
1,793	1,813	82	47	12	0	0	0	0	0	0	0	0
1,813	1,833	84	49	14	0	0	0	0	0	0	0	0
1,833	1,853	86	51	16	0	0	0	0	0	0	0	0
1,853	1,873	88	53	18	0	0	0	0	0	0	0	0
1,873	1,893	90	55	20	0	0	0	0	0	0	0	0
1,893	1,913	92	57	22	0	0	0	0	0	0	0	0
1,913	1,933	94	59	24	0	0	0	0	0	0	0	0
1,933	1,953	96	61	26	0	0	0	0	0	0	0	0
1,953	1,973	98	63	28	0	0	0	0	0	0	0	0
1,973	1,993	100	65	30	0	0	0	0	0	0	0	0
1,993	2,013	102	67	32	0	0	0	0	0	0	0	0
2,013	2,033	104	69	34	0	0	0	0	0	0	0	0
2,033	2,053	106	71	36	1	0	0	0	0	0	0	0
2,053	2,073	108	73	38	3	0	0	0	0	0	0	0
2,073	2,093	110	75	40	5	0	0	0	0	0	0	0
2,093	2,113	112	77	42	7	0	0	0	0	0	0	0
2,113	2,133	114	79	44	9	0	0	0	0	0	0	0
2,133	2,153	116	81	46	11	0	0	0	0	0	0	0
2,153	2,173	118	83	48	13	0	0	0	0	0	0	0
2,173	2,193	120	85	50	15	0	0	0	0	0	0	0
2,193	2,213	122	87	52	17	0	0	0	0	0	0	0
2,213	2,233	124	89	54	19	0	0	0	0	0	0	0
2,233	2,253	126	91	56	21	0	0	0	0	0	0	0
2,253	2,273	128	93	58	23	0	0	0	0	0	0	0
2,273	2,293	130	95	60	25	0	0	0	0	0	0	0
2,293	2,313	132	97	62	27	0	0	0	0	0	0	0
2,313	2,333	134	99	64	29	0	0	0	0	0	0	0
2,333	2,353	136	101	66	31	0	0	0	0	0	0	0
2,353	2,373	138	103	68	33	0	0	0	0	0	0	0
2,373	2,393	140	105	70	35	0	0	0	0	0	0	0
2,393	2,413	142	107	72	37	2	0	0	0	0	0	0
2,413	2,433	144	109	74	39	4	0	0	0	0	0	0
2,433	2,453	146	111	76	41	6	0	0	0	0	0	0
2,453	2,473	148	113	78	43	8	0	0	0	0	0	0
2,473	2,493	150	115	80	45	10	0	0	0	0	0	0
2,493	2,513	152	117	82	47	12	0	0	0	0	0	0
2,513	2,553	155	120	85	50	15	0	0	0	0	0	0
2,553	2,593	159	124	89	54	19	0	0	0	0	0	0
2,593	2,633	163	128	93	58	23	0	0	0	0	0	0
2,633	2,673	168	132	97	62	27	0	0	0	0	0	0
2,673	2,713	173	136	101	66	31	0	0	0	0	0	0
2,713	2,753	178	140	105	70	35	0	0	0	0	0	0
2,753	2,793	182	144	109	74	39	4	0	0	0	0	0
2,793	2,833	187	148	113	78	43	8	0	0	0	0	0
2,833	2,873	192	152	117	82	47	12	0	0	0	0	0
2,873	2,913	197	156	121	86	51	16	0	0	0	0	0
2,913	2,953	202	160	125	90	55	20	0	0	0	0	0
2,953	2,993	206	164	129	94	59	24	0	0	0	0	0
2,993	3,033	211	169	133	98	63	28	0	0	0	0	0
3,033	3,073	216	174	137	102	67	32	0	0	0	0	0
3,073	3,113	221	179	141	106	71	36	1	0	0	0	0
3,113	3,153	226	184	145	110	75	40	5	0	0	0	0
3,153	3,193	230	188	149	114	79	44	9	0	0	0	0
3,193	3,233	235	193	153	118	83	48	13	0	0	0	0
3,233	3,273	240	198	157	122	87	52	17	0	0	0	0
3,273	3,313	245	203	161	126	91	56	21	0	0	0	0
3,313	3,353	250	208	166	130	95	60	25	0	0	0	0
3,353	3,393	254	212	170	134	99	64	29	0	0	0	0
3,393	3,433	259	217	175	138	103	68	33	0	0	0	0
3,433	3,473	264	222	180	142	107	72	37	2	0	0	0
3,473	3,513	269	227	185	146	111	76	41	6	0	0	0
3,513	3,553	274	232	190	150	115	80	45	10	0	0	0
3,553	3,593	278	236	194	154	119	84	49	14	0	0	0

3,593 and over

Use Table 4(b) for a MARRIED person on page 26. Also see the instructions on page 24.

# Wage Bracket Method Tables for Income Tax Withholding

## SINGLE Persons—DAILY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$ 0	\$15	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	25	1	0	0	0	0	0	0	0	0	0	0
25	35	2	0	0	0	0	0	0	0	0	0	0
35	45	3	1	0	0	0	0	0	0	0	0	0
45	55	4	2	0	0	0	0	0	0	0	0	0
55	65	5	3	1	0	0	0	0	0	0	0	0
65	75	6	4	2	1	0	0	0	0	0	0	0
75	85	7	5	3	2	0	0	0	0	0	0	0
85	95	8	6	4	3	1	0	0	0	0	0	0
95	105	10	8	6	4	2	0	0	0	0	0	0
105	115	11	9	7	5	3	1	0	0	0	0	0
115	125	12	10	8	6	4	2	1	0	0	0	0
125	135	13	11	9	7	5	3	2	0	0	0	0
135	145	14	12	10	8	7	5	3	1	0	0	0
145	155	16	14	12	10	8	6	4	2	1	0	0
155	165	17	15	13	11	9	7	5	3	2	0	0
165	175	18	16	14	12	10	8	6	4	3	1	0
175	185	20	17	15	13	11	9	7	6	4	2	0
185	195	23	19	16	14	13	11	9	7	5	3	1
195	205	25	21	18	16	14	12	10	8	6	4	2
205	215	27	24	20	17	15	13	11	9	7	5	3
215	225	29	26	22	19	16	14	12	10	8	6	5
225	235	31	28	24	21	17	15	13	12	10	8	6
235	245	34	30	27	23	19	17	15	13	11	9	7
245	255	36	32	29	25	22	18	16	14	12	10	8
255	265	38	35	31	27	24	20	17	15	13	11	9
265	275	40	37	33	30	26	22	19	16	14	12	11
275	285	42	39	35	32	28	25	21	18	16	14	12
285	295	45	41	38	34	30	27	23	20	17	15	13
295	305	47	43	40	36	33	29	26	22	18	16	14
305	315	49	46	42	38	35	31	28	24	21	17	15
315	325	51	48	44	41	37	33	30	26	23	19	17
325	335	53	50	46	43	39	36	32	29	25	21	18
335	345	56	52	49	45	41	38	34	31	27	24	20
345	360	59	55	51	48	44	41	37	34	30	26	23
360	375	62	58	55	51	47	44	40	37	33	30	26
375	390	66	62	58	54	51	47	44	40	37	33	29
390	405	69	66	62	58	54	51	47	43	40	36	33
405	420	73	69	65	61	58	54	50	47	43	40	36
420	435	77	73	69	65	61	57	54	50	46	43	39
435	450	80	76	73	69	65	61	57	53	50	46	43
450	465	84	80	76	72	68	65	61	57	53	50	46
465	480	87	84	80	76	72	68	64	60	56	53	49
480	495	91	87	83	79	76	72	68	64	60	56	53
495	510	95	91	87	83	79	75	71	68	64	60	56
510	525	98	94	91	87	83	79	75	71	67	63	60
525	540	102	98	94	90	86	83	79	75	71	67	63
540	555	105	102	98	94	90	86	82	78	74	71	67
555	570	109	105	101	97	94	90	86	82	78	74	70
570	585	113	109	105	101	97	93	89	86	82	78	74
585	600	116	112	109	105	101	97	93	89	85	81	78
600	615	120	116	112	108	104	101	97	93	89	85	81
615	630	123	120	116	112	108	104	100	96	92	89	85
630	645	127	123	119	115	112	108	104	100	96	92	88
645	660	132	127	123	119	115	111	107	104	100	96	92
660	675	137	132	127	123	119	115	111	107	103	99	96
675	690	142	137	132	126	122	119	115	111	107	103	99
690	705	147	141	136	131	126	122	118	114	110	107	103
705	720	151	146	141	136	131	126	122	118	114	110	106
720	735	156	151	146	141	136	130	125	122	118	114	110
735	750	161	156	151	146	140	135	130	125	121	117	114
750	765	166	161	156	150	145	140	135	130	125	121	117
765	780	171	165	160	155	150	145	140	134	129	125	121
780	795	175	170	165	160	155	150	144	139	134	129	124
795	810	180	175	170	165	160	154	149	144	139	134	129
810	825	186	180	175	170	164	159	154	149	144	139	133
825	840	191	185	180	174	169	164	159	154	149	143	138
840	855	196	190	185	179	174	169	164	158	153	148	143
855	870	201	196	190	184	179	174	168	163	158	153	148
870	885	207	201	195	190	184	178	173	168	163	158	153

# Wage Bracket Method Tables for Income Tax Withholding

## SINGLE Persons—DAILY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
885	900	212	206	201	195	189	184	178	173	168	163	157
900	915	217	211	206	200	194	189	183	178	173	167	162
915	930	222	217	211	205	200	194	188	183	177	172	167
930	945	228	222	216	211	205	199	194	188	182	177	172
945	960	233	227	222	216	210	205	199	193	188	182	177
960	975	238	232	227	221	215	210	204	199	193	187	182
975	990	243	238	232	226	221	215	209	204	198	192	187
990	1,005	249	243	237	232	226	220	215	209	203	198	192
1,005	1,020	254	248	243	237	231	226	220	214	209	203	197
1,020	1,035	259	253	248	242	236	231	225	220	214	208	203
1,035	1,050	264	259	253	247	242	236	230	225	219	213	208
1,050	1,065	270	264	258	253	247	241	236	230	224	219	213
1,065	1,080	275	269	264	258	252	247	241	235	230	224	218
1,080	1,095	280	274	269	263	257	252	246	241	235	229	224
1,095	1,110	285	280	274	268	263	257	251	246	240	234	229
1,110	1,125	291	285	279	274	268	262	257	251	245	240	234
1,125	1,140	296	290	285	279	273	268	262	256	251	245	239
1,140	1,155	301	295	290	284	278	273	267	262	256	250	245
1,155	1,170	306	301	295	289	284	278	272	267	261	255	250
1,170	1,185	312	306	300	295	289	283	278	272	266	261	255
1,185	1,200	317	311	306	300	294	289	283	277	272	266	260
1,200	1,215	322	316	311	305	299	294	288	283	277	271	266
1,215	1,230	327	322	316	310	305	299	293	288	282	276	271
1,230	1,245	333	327	321	316	310	304	299	293	287	282	276
1,245	1,260	338	332	327	321	315	310	304	298	293	287	281
1,260	1,275	343	337	332	326	320	315	309	304	298	292	287
1,275	1,290	348	343	337	331	326	320	314	309	303	297	292
1,290	1,305	354	348	342	337	331	325	320	314	308	303	297
1,305	1,320	359	353	348	342	336	331	325	319	314	308	302
1,320	1,335	364	358	353	347	341	336	330	325	319	313	308
1,335	1,350	369	364	358	352	347	341	335	330	324	318	313
1,350	1,365	375	369	363	358	352	346	341	335	329	324	318
1,365	1,380	380	374	369	363	357	352	346	340	335	329	323
1,380	1,395	385	379	374	368	362	357	351	346	340	334	329
1,395	1,410	390	385	379	373	368	362	356	351	345	339	334
1,410	1,425	396	390	384	379	373	367	362	356	350	345	339
1,425	1,440	401	395	390	384	378	373	367	361	356	350	344
1,440	1,455	406	400	395	389	383	378	372	367	361	355	350
1,455	1,470	411	406	400	394	389	383	377	372	366	360	355
1,470	1,485	417	411	405	400	394	388	383	377	371	366	360
1,485	1,500	422	416	411	405	399	394	388	382	377	371	365
1,500	1,515	427	421	416	410	404	399	393	388	382	376	371
1,515	1,530	432	427	421	415	410	404	398	393	387	381	376
1,530	1,545	438	432	426	421	415	409	404	398	392	387	381
1,545	1,560	443	437	432	426	420	415	409	403	398	392	386
1,560	1,575	448	442	437	431	425	420	414	409	403	397	392
1,575	1,590	453	448	442	436	431	425	419	414	408	402	397
1,590	1,605	459	453	447	442	436	430	425	419	413	408	402
1,605	1,620	464	458	453	447	441	436	430	424	419	413	407
1,620	1,635	469	463	458	452	446	441	435	430	424	418	413
1,635	1,650	474	469	463	457	452	446	440	435	429	423	418
1,650	1,665	480	474	468	463	457	451	446	440	434	429	423
1,665	1,680	485	479	474	468	462	457	451	445	440	434	428
1,680	1,695	490	484	479	473	467	462	456	451	445	439	434
1,695	1,710	495	490	484	478	473	467	461	456	450	444	439
1,710	1,725	501	495	489	484	478	472	467	461	455	450	444
1,725	1,740	506	500	495	489	483	478	472	466	461	455	449
1,740	1,755	511	505	500	494	488	483	477	472	466	460	455
1,755	1,770	516	511	505	499	494	488	482	477	471	465	460
1,770	1,785	522	516	510	505	499	493	488	482	476	471	465
1,785	1,800	527	521	516	510	504	499	493	487	482	476	470
1,800	1,815	532	526	521	515	509	504	498	493	487	481	476
1,815	1,830	537	532	526	520	515	509	503	498	492	486	481
1,830	1,845	543	537	531	526	520	514	509	503	497	492	486
1,845	1,860	548	542	537	531	525	520	514	508	503	497	491
1,860	1,862	551	545	540	534	528	523	517	511	506	500	494

1,862 and over

Use Table 8(a) for a SINGLE person on page 27. Also see the instructions on page 24.

# Wage Bracket Method Tables for Income Tax Withholding

## MARRIED Persons—DAILY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$ 0	\$46	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46	56	1	0	0	0	0	0	0	0	0	0	0
56	66	2	0	0	0	0	0	0	0	0	0	0
66	76	3	1	0	0	0	0	0	0	0	0	0
76	86	4	2	0	0	0	0	0	0	0	0	0
86	96	5	3	1	0	0	0	0	0	0	0	0
96	106	6	4	2	1	0	0	0	0	0	0	0
106	116	7	5	3	2	0	0	0	0	0	0	0
116	126	8	6	4	3	1	0	0	0	0	0	0
126	136	9	7	5	4	2	0	0	0	0	0	0
136	146	10	8	6	5	3	1	0	0	0	0	0
146	156	11	9	7	6	4	2	1	0	0	0	0
156	166	12	10	9	7	5	3	2	0	0	0	0
166	176	14	12	10	8	6	4	3	1	0	0	0
176	186	15	13	11	9	7	5	4	2	1	0	0
186	196	16	14	12	10	8	6	5	3	2	0	0
196	206	17	15	13	11	9	7	6	4	3	1	0
206	216	18	16	15	13	11	9	7	5	4	2	0
216	226	20	18	16	14	12	10	8	6	5	3	1
226	236	21	19	17	15	13	11	9	7	6	4	2
236	246	22	20	18	16	14	12	10	8	7	5	3
246	256	23	21	19	17	15	13	12	10	8	6	4
256	266	24	22	21	19	17	15	13	11	9	7	5
266	276	26	24	22	20	18	16	14	12	10	8	6
276	286	27	25	23	21	19	17	15	13	11	9	7
286	296	28	26	24	22	20	18	16	14	12	11	9
296	306	29	27	25	23	21	19	18	16	14	12	10
306	316	30	28	27	25	23	21	19	17	15	13	11
316	326	32	30	28	26	24	22	20	18	16	14	12
326	336	33	31	29	27	25	23	21	19	17	15	13
336	346	34	32	30	28	26	24	22	20	18	17	15
346	361	36	34	32	30	28	26	24	22	20	18	16
361	376	39	36	33	31	30	28	26	24	22	20	18
376	391	43	39	35	33	31	29	27	26	24	22	20
391	406	46	42	39	35	33	31	29	27	25	23	21
406	421	49	46	42	38	35	33	31	29	27	25	23
421	436	52	49	45	42	38	35	33	31	29	27	25
436	451	56	52	49	45	42	38	35	33	31	29	27
451	466	59	55	52	48	45	41	38	35	33	31	29
466	481	62	59	55	52	48	45	41	37	34	32	30
481	496	66	62	59	55	51	48	44	41	37	34	32
496	511	69	65	62	58	55	51	48	44	40	37	34
511	526	72	69	65	62	58	54	51	47	44	40	37
526	541	76	72	68	65	61	58	54	51	47	44	40
541	556	79	75	72	68	65	61	58	54	50	47	43
556	571	82	79	75	71	68	64	61	57	54	50	47
571	586	85	82	78	75	71	68	64	61	57	53	50
586	601	89	85	82	78	75	71	67	64	60	57	53
601	616	92	88	85	81	78	74	71	67	64	60	56
616	631	95	92	88	85	81	78	74	70	67	63	60
631	646	99	95	92	88	84	81	77	74	70	67	63
646	661	102	98	95	91	88	84	81	77	73	70	66
661	676	105	102	98	95	91	87	84	80	77	73	70
676	691	109	105	101	98	94	91	87	84	80	77	73
691	706	112	108	105	101	98	94	91	87	83	80	76
706	721	116	112	108	104	101	97	94	90	87	83	80
721	736	119	115	111	108	104	101	97	94	90	86	83
736	751	123	119	115	111	108	104	100	97	93	90	86
751	766	126	122	119	115	111	107	104	100	97	93	89
766	781	130	126	122	118	114	111	107	103	100	96	93
781	796	134	130	126	122	118	114	110	107	103	100	96
796	811	137	133	129	126	122	118	114	110	106	103	99
811	826	141	137	133	129	125	121	117	114	110	106	103
826	841	144	140	137	133	129	125	121	117	113	110	106
841	856	148	144	140	136	132	129	125	121	117	113	109
856	871	152	148	144	140	136	132	128	124	121	117	113
871	886	155	151	147	144	140	136	132	128	124	120	116
886	901	159	155	151	147	143	139	135	132	128	124	120
901	916	162	158	155	151	147	143	139	135	131	127	124
916	931	166	162	158	154	150	147	143	139	135	131	127



# Wage Bracket Method Tables for Income Tax Withholding

## MARRIED Persons—DAILY Payroll Period

(For Wages Paid through December 2019)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
931	946	170	166	162	158	154	150	146	142	139	135	131
946	961	173	169	165	162	158	154	150	146	142	138	134
961	976	177	173	169	165	161	157	153	150	146	142	138
976	991	180	176	173	169	165	161	157	153	149	145	142
991	1,006	184	180	176	172	168	165	161	157	153	149	145
1,006	1,021	188	184	180	176	172	168	164	160	157	153	149
1,021	1,036	191	187	183	180	176	172	168	164	160	156	152
1,036	1,051	195	191	187	183	179	175	171	168	164	160	156
1,051	1,066	198	194	191	187	183	179	175	171	167	163	160
1,066	1,081	202	198	194	190	186	183	179	175	171	167	163
1,081	1,096	206	202	198	194	190	186	182	178	175	171	167
1,096	1,111	209	205	201	198	194	190	186	182	178	174	170
1,111	1,126	213	209	205	201	197	193	189	186	182	178	174
1,126	1,141	216	212	209	205	201	197	193	189	185	181	178
1,141	1,156	220	216	212	208	204	201	197	193	189	185	181
1,156	1,171	224	220	216	212	208	204	200	196	193	189	185
1,171	1,186	227	223	219	216	212	208	204	200	196	192	188
1,186	1,201	231	227	223	219	215	211	207	204	200	196	192
1,201	1,216	234	230	227	223	219	215	211	207	203	199	196
1,216	1,231	238	234	230	226	222	219	215	211	207	203	199
1,231	1,246	242	238	234	230	226	222	218	214	211	207	203
1,246	1,261	245	241	237	234	230	226	222	218	214	210	206
1,261	1,276	249	245	241	237	233	229	225	222	218	214	210
1,276	1,291	252	248	245	241	237	233	229	225	221	217	214
1,291	1,306	257	252	248	244	240	237	233	229	225	221	217
1,306	1,321	262	257	252	248	244	240	236	232	229	225	221
1,321	1,336	267	262	257	252	248	244	240	236	232	228	224
1,336	1,351	272	267	261	256	251	247	243	240	236	232	228
1,351	1,366	276	271	266	261	256	251	247	243	239	235	232
1,366	1,381	281	276	271	266	261	255	251	247	243	239	235
1,381	1,396	286	281	276	271	265	260	255	250	247	243	239
1,396	1,411	291	286	281	275	270	265	260	255	250	246	242
1,411	1,426	296	291	285	280	275	270	265	259	254	250	246
1,426	1,441	300	295	290	285	280	275	269	264	259	254	250
1,441	1,456	305	300	295	290	285	279	274	269	264	259	254
1,456	1,471	310	305	300	295	289	284	279	274	269	264	258
1,471	1,486	315	310	305	299	294	289	284	279	274	268	263
1,486	1,501	320	315	309	304	299	294	289	283	278	273	268
1,501	1,516	324	319	314	309	304	299	293	288	283	278	273
1,516	1,531	329	324	319	314	309	303	298	293	288	283	278
1,531	1,546	334	329	324	319	313	308	303	298	293	288	282
1,546	1,561	339	334	329	323	318	313	308	303	298	292	287
1,561	1,576	344	339	333	328	323	318	313	307	302	297	292
1,576	1,591	348	343	338	333	328	323	317	312	307	302	297
1,591	1,606	353	348	343	338	333	327	322	317	312	307	302
1,606	1,621	358	353	348	343	337	332	327	322	317	312	306
1,621	1,636	363	358	353	347	342	337	332	327	322	316	311
1,636	1,651	369	363	357	352	347	342	337	331	326	321	316
1,651	1,666	374	368	362	357	352	347	341	336	331	326	321
1,666	1,681	379	373	368	362	357	351	346	341	336	331	326
1,681	1,696	384	379	373	367	362	356	351	346	341	336	330
1,696	1,711	390	384	378	373	367	361	356	351	346	340	335
1,711	1,726	395	389	383	378	372	367	361	355	350	345	340
1,726	1,741	400	394	389	383	377	372	366	360	355	350	345
1,741	1,756	405	400	394	388	383	377	371	366	360	355	350
1,756	1,771	411	405	399	394	388	382	377	371	365	360	354
1,771	1,786	416	410	404	399	393	388	382	376	371	365	359
1,786	1,801	421	415	410	404	398	393	387	381	376	370	364
1,801	1,816	426	421	415	409	404	398	392	387	381	375	370
1,816	1,831	432	426	420	415	409	403	398	392	386	381	375
1,831	1,846	437	431	425	420	414	409	403	397	392	386	380
1,846	1,861	442	436	431	425	419	414	408	402	397	391	385
1,861	1,876	447	442	436	430	425	419	413	408	402	396	391
1,876	1,891	453	447	441	436	430	424	419	413	407	402	396
1,891	1,906	458	452	446	441	435	430	424	418	413	407	401
1,906	1,908	461	455	449	444	438	432	427	421	416	410	404

1,908 and over

Use Table 8(b) for a MARRIED person on page 27. Also see the instructions on page 24.

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## How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) and find resources that can help you right away.

**Tax reform.** Major tax reform legislation impacting individuals, businesses, and tax-exempt entities was enacted in the Tax Cuts and Jobs Act on December 22, 2017. Go to [IRS.gov/TaxReform](https://www.irs.gov/TaxReform) for information and updates on how this legislation affects your taxes.

**Preparing and filing your tax return.** Go to [IRS.gov/EmploymentEfile](https://www.irs.gov/EmploymentEfile) for more information on filing your employment tax returns electronically.



**Getting answers to your tax questions.** On [IRS.gov](https://www.irs.gov), get answers to your tax questions anytime, anywhere.

- Go to [IRS.gov/Help](https://www.irs.gov/Help) for a variety of tools that will help you get answers to some of the most common tax questions.
- You may also be able to access tax law information in your electronic filing software.

**Getting tax forms and publications.** Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to view, download, or print most of the forms and publications you may need. You can also download and view popular tax publications and instructions (including Pub. 51) on mobile devices as an eBook at no charge. Or you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order and have forms mailed to you within 10 business days.

**Getting a transcript or copy of a return.** You can get a copy of your tax transcript or a copy of your return by calling 800-829-4933 or by mailing Form 4506-T (transcript request) or Form 4506 (copy of return) to the IRS.

### Resolving tax-related identity theft issues.

- The IRS doesn't initiate contact with taxpayers by email or telephone to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels.
- Go to [IRS.gov/IDProtection](https://www.irs.gov/IDProtection) for information.
- If your EIN has been lost or stolen or you suspect you're a victim of tax-related identity theft, visit [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft) to learn what steps you should take.

**Making a tax payment.** The IRS uses the latest encryption technology to ensure your electronic payments are safe and secure. You can make electronic payments online, by phone, and from a mobile device using the IRS2Go app. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to

[IRS.gov/Payments](https://www.irs.gov/Payments) to make a payment using any of the following options.

- **Debit or credit card:** Choose an approved payment processor to pay online, by phone, and by mobile device.
- **Electronic Funds Withdrawal:** Offered only when filing your federal taxes using tax return preparation software or through a tax professional.
- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.
- **Check or money order:** Mail your payment to the address listed on the notice or instructions.
- **Cash:** You may be able to pay your taxes with cash at a participating retail store.

**What if I can't pay now?** Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an [online payment agreement \(IRS.gov/OPA\)](https://www.irs.gov/OPA) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the [Offer in Compromise Pre-Qualifier \(IRS.gov/OIC\)](https://www.irs.gov/OIC) to see if you can settle your tax debt for less than the full amount you owe.

**Understanding an IRS notice or letter.** Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

**Contacting your local IRS office.** Keep in mind, many questions can be answered on [IRS.gov](https://www.irs.gov) without visiting an IRS Tax Assistance Center (TAC). Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC, check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

**Watching IRS videos.** The IRS Video portal ([IRSVideos.gov](https://www.irs.gov/IRSVideos)) contains video and audio presentations for individuals, small businesses, and tax professionals.

**Getting tax information in other languages.** For taxpayers whose native language isn't English, we have the following resources available. Taxpayers can find information on [IRS.gov](https://www.irs.gov) in the following languages.

- [Spanish \(IRS.gov/Spanish\)](https://www.irs.gov/Spanish).
- [Chinese \(IRS.gov/Chinese\)](https://www.irs.gov/Chinese).
- [Vietnamese \(IRS.gov/Vietnamese\)](https://www.irs.gov/Vietnamese).
- [Korean \(IRS.gov/Korean\)](https://www.irs.gov/Korean).

- [Russian](https://www.irs.gov/Russian) ([IRS.gov/Russian](https://www.irs.gov/Russian)).

The IRS TACs provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

## The Taxpayer Advocate Service (TAS) Is Here To Help You

### What is TAS?

TAS is an *independent* organization within the IRS that helps taxpayers and protects taxpayer rights. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](https://www.irs.gov/ taxpayeradvocate).

### How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to [TaxpayerAdvocate.IRS.gov](https://www.irs.gov/taxpayeradvocate) to help you understand [what these rights mean to you](https://www.irs.gov/taxpayeradvocate/what-these-rights-mean-to-you) and how they apply. These are *your* rights. Know them. Use them.

### What Can TAS Do For You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do

everything possible to resolve your issue. TAS can help you if:

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

### How Can You Reach TAS?

TAS has offices [in every state, the District of Columbia, and Puerto Rico](https://www.irs.gov/taxpayeradvocate). Your local advocate's number is in your local directory and at [TaxpayerAdvocate.IRS.gov/Contact-Us](https://www.irs.gov/taxpayeradvocate/contact-us). You can also call them at 877-777-4778.

### How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to them at [IRS.gov/SAMS](https://www.irs.gov/SAMS).

TAS also has a website, [Tax Reform Changes](https://www.irs.gov/taxreformchanges), which shows you how the new tax law may change your future tax filings and helps you plan for these changes. The information is categorized by tax topic in the order of the IRS Form 1040. Go to [TaxChanges.us](https://www.irs.gov/taxchanges) for more information.

**A**

Accuracy of Deposits Rule [18](#)  
 Additional Medicare Tax [11](#)  
 Adjustments [20](#)  
 Aliens, nonresident [13](#)  
 Assistance (See Tax help)

**C**

Calendar [5](#)  
 Certified professional employer organizations [2](#)  
 Change of address [4](#)  
 COBRA premium assistance credit [6](#)  
 Commodity wages [10](#)  
 Correcting employment taxes [20](#)  
 Crew leaders [9](#)

**D**

Deposit:  
 Penalties [18](#)  
 Deposit rules:  
 Electronic funds transfer [15](#)  
 Legal holiday [17](#)  
 Lookback period [16](#)  
 Monthly deposit schedule [16](#)  
 Semiweekly deposit schedule [16](#)  
 Differential wage payments [3](#)  
 Disaster tax relief [2](#)  
 Disregarded entities [3](#)

**E**

E-file [3](#)  
 Electronic deposits [18](#)  
 Electronic filing [3](#)  
 Electronic payment [3](#)  
 Employee defined [9](#)  
 Employer identification number (EIN) [7](#)  
 Employers of farmworkers [9](#)  
 Exemption from withholding [12](#)

**F**

Farmworkers:  
 Crew leaders [9](#)  
 Defined [9](#)  
 Federal unemployment (FUTA) taxes [21](#)  
 Forms:  
 843 [21](#)  
 940 [21](#)

943 [20](#)  
 943-X [20](#)  
 I-9 [4](#)  
 Schedule H (Form 1040) [20](#)  
 Schedule R (Form 943) [2](#)  
 W-2 [21](#)  
 W-4 [4, 12](#)  
 W-4(SP) [4, 12](#)

**H**

H-2A visa holders [10](#)  
 Household employees:  
 Employment tax withholding [10](#)

**I**

Identity theft [48](#)  
 Income tax withholding:  
 How to figure [14](#)  
 Percentage method [24](#)  
 Rounding [24](#)  
 Wage bracket method [24](#)  
 Who must withhold [12](#)  
 Independent contractor [9](#)

**L**

Legal holiday [17](#)  
 Lookback period [16](#)

**M**

Marriage, definition of [3](#)

**N**

New employees [3](#)  
 Noncash wages [10](#)

**O**

Outsourcing payroll duties [2](#)

**P**

Penalties [18](#)  
 Prior year adjustments [20](#)  
 Private delivery services [5](#)  
 Publications (See Tax help)

**Q**

Qualified small business payroll tax credit for increasing research activities [2](#)  
 Qualified subchapter S subsidiaries (QSubs) [3](#)

**R**

Reconciling Forms W-2, W-3, and 943 [22](#)  
 Reconciling wage reporting forms [22](#)  
 Recordkeeping [4](#)

**S**

Share farmers [10](#)  
 Social security and Medicare withholding [11](#)  
 Social security number (SSN) [8](#)  
 Spouses who own and operate a business together [9](#)  
 Supplemental wages [14](#)

**T**

Tax help [48](#)  
 Taxpayer identification number [7](#)  
 Trust fund recovery penalty [19](#)

**U**

Unemployment tax, federal [21](#)

**W**

Withholding:  
 Income tax [12](#)  
 Nonresident aliens [13](#)  
 Percentage method [24](#)  
 Rounding [24](#)  
 Supplemental wages [14](#)  
 Wage bracket method [24](#)  
 Work opportunity tax credit [3](#)

**Z**

Zero Wage return [5](#)