



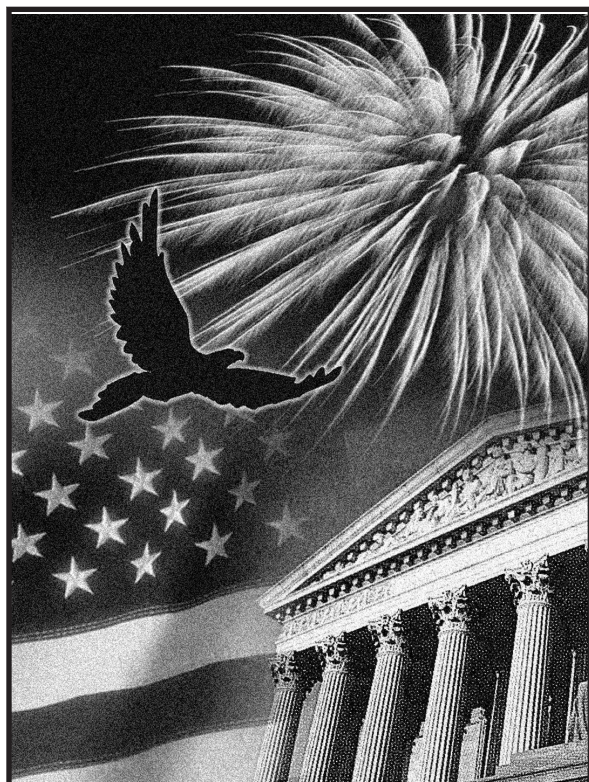
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For use in **2018**



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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

2018 federal income tax withholding. This publication includes the 2018 Percentage Method Tables and Wage Bracket Method Tables for Income Tax Withholding. The 2018 withholding tables incorporate changes to the individual tax rates based on tax legislation enacted on December 22, 2017 (P.L. 115-97). Employers should implement the 2018 withholding tables as soon as possible, but not later than February 15, 2018. Continue to use the 2017 withholding tables until you implement the 2018 withholding tables. The new withholding tables are designed to work with the Forms W-4, Employee's Withholding Allowance Certificate, that your employees previously gave you.

To help employees determine their withholding, the IRS is revising the withholding tax calculator available at

[IRS.gov/W4App](https://www.irs.gov/W4App). The IRS anticipates that this calculator will be available by the end of February. Encourage your employees to use the withholding calculator to determine if they should give you a new Form W-4 for 2018. The IRS is also working on revising Form W-4 for 2018. The calculator and revised Form W-4 can be used by employees who wish to update their withholding in response to the new law or changes in their personal circumstances in 2018, and by workers starting a new job. Until a new Form W-4 is issued, employees and employers should continue to use the 2017 Form W-4. For more information, go to [IRS.gov/NR1036](https://www.irs.gov/NR1036).

An employee who experiences a change of status that causes a reduction in the number of withholding allowances isn't required to give his or her employer a new Form W-4 until 30 days after the 2018 Form W-4 is released. An employee that has a reduction in the number of withholding allowances solely due to changes from P.L. 115-97 isn't required to give his or her employer a new Form W-4 during 2018 but may do so at any time. Employees may use the 2017 Form W-4 to report changes to withholding allowances until 30 days after the 2018 Form W-4 is released. New employees may continue to claim allowances on the 2017 Form W-4 until 30 days after the 2018 Form W-4 is released. Employees who submit new Forms W-4 for 2018 using the 2017 Form W-4 don't need to resubmit a 2018 Form W-4 when the 2018 Form W-4 is released.

Exempt Form W-4. 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. To continue to be exempt from withholding in 2018, an employee must give you a new Form W-4 by February 28, 2018. However, the 2018 Form W-4 may not be available before February 28, 2018. Employees may claim exemption from withholding for 2018 using the 2017 Form W-4 until 30 days after the 2018 Form W-4 is released. The 2017 Form W-4 must be (1) edited by striking "2017" in the text on line 7 and entering "2018" in its place, (2) completed by entering "Exempt 2018" on line 7, or (3) not edited but signed in 2018 and submitted under procedures established by the employer for the employee to certify entitlement to exempt status for 2018 by using the 2017 Form W-4 to claim exemption from withholding for 2018. In addition to 1–3 above, the employee can use any substantially similar method to 1–3 that clearly conveys in writing the employee's intent to certify his or her exemption from withholding for 2018. Employers that have established electronic systems for furnishing withholding allowance certificates may change their electronic systems to substantially conform with the options discussed above.

If the employee doesn't give you Form W-4 by February 28, 2018, follow the withholding rules discussed in section 5 under [Exemption from federal income tax withholding](#). Employees who claimed exemption from withholding for 2018 using the 2017 Form W-4, as discussed above, don't need to resubmit a 2018 Form W-4 when the 2018 Form W-4 is released.

Withholding allowance. The 2018 amount for one withholding allowance on an annual basis is \$4,150.

Withholding on supplemental wages. P.L. 115-97 lowered the withholding rates on supplemental wages. See [Supplemental wages](#) in section 5.

Social security and Medicare tax for 2018. The social security tax rate is 6.2% each for the employee and employer, unchanged from 2017. The social security wage base limit is \$128,400.

The Medicare tax rate is 1.45% each for the employee and employer, unchanged from 2017. 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 2018.

New Schedule R (Form 943), Allocation Schedule for Aggregate Form 943 Filers. Agents approved by the IRS under section 3504 and certified professional employer organizations (CPEOs) must now complete and file the new 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](https://www.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 December 31, 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 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 first Form 943 that you can claim this credit on is Form 943 filed for calendar year 2017. 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/ar07.html](https://www.irs.gov/irb/2017-16_IRB/ar07.html). Also see the line 17 instructions in the Instructions for Form 943.

Disaster tax relief. Disaster tax relief was enacted for those impacted by Hurricane Harvey, Irma, or Maria. Additionally, the IRS has provided special relief designed to support employer leave-based donation programs to aid the victims of these hurricanes and to aid the victims of

the California wildfires that began October 8, 2017. For more information about disaster relief, including the treatment of amounts paid to qualified tax-exempt organizations under employer leave-based donation programs, see Pub. 976.

Reminders

Certification program for professional employer organizations. The Tax Increase Prevention Act of 2014 required the IRS to establish a voluntary certification program for professional employer organizations (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, 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 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. For more information, go to [IRS.gov/CPEO](https://www.irs.gov/CPEO). Also see Revenue Procedure 2017-14, 2017-3 I.R.B. 426, available at [IRS.gov/irb/2017-03_IRB/ar14.html](https://www.irs.gov/irb/2017-03_IRB/ar14.html).

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 December 31, 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.

Outsourcing payroll duties. Generally, 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. If 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](https://www.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, a customer 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.

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 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 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 1-800-555-4477 or 1-800-733-4829 (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 1-800-555-4477 or 1-800-733-4829 (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.

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. 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). Your payment will be processed by a payment processor who will charge a processing fee.

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 2018 Form W-4, or its Spanish version, Formulario W-4(SP). New employees may continue to claim allowances on the 2017 Form W-4 until 30 days after the 2018 Form W-4 is released. 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://www.uscis.gov/forms), USCIS offices, or by calling 1-800-870-3676. For

more information, go to the USCIS website at [USCIS.gov/I-9-Central](https://www.uscis.gov/I-9-Central) or call 1-800-375-5283 or 1-800-767-1833 (TDD).

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://www.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 1-866-455-7438 (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. 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 address. Use Form 8822-B to notify the IRS of an address change. Don't mail Form 8822-B with your employment tax return.

Change of responsible party. Any entity with an EIN must file Form 8822-B to report a change to its responsible party. Form 8822-B must be filed within 60 days of the change. For a definition of "responsible party," see the Form 8822-B instructions.

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 1-800-829-4933 or 1-800-829-4059 (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://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://irs.gov/PDSstreetAddresses).



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://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 2017 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://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 2017 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 nonemployee 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 2017. If you deposited all Form 945 taxes when due, you may file Form 945 by February 10.

By February 28

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 March 1

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 28, 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.

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 2018. 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 United States Treasury instead of to your employees. Your employees trust that you pay the withheld taxes to the United States 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 United States 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://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 from [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. We can't answer tax questions sent to the above address.

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/ar09.html](https://www.irs.gov/irb/2009-16_IRB/ar09.html).

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

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. 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 1-800-829-4933 or 1-800-829-4059 (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 so-

cial 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://www.ssa.gov/forms/ss-5.pdf), SSA offices, or by calling 1-800-772-1213 or 1-800-325-0778 (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://www.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).



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 and receive authorization from your employer 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 your employer. You must enter the activation code online to use SSNVS.

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 which 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 December 31, 2006, the Small Business and Work Opportunity Tax Act of 2007 (Public Law 110-28) provides that a “qualified joint venture,” whose only members are 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 taxes, and

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](#).

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

3. Wages and Other Compensation

Cash wages that you pay to employees for farmwork are generally subject to social security 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 2018.

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 step-child) living in your home who is under age 18 or has a physical or mental condition that requires care by an adult for at least 4 continuous weeks in 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).

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 \$128,400 paid to each employee in 2018. 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 is 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 2017, 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.

5. Federal Income Tax Withholding

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

 **TIP** Changes made under P.L. 115-97 will affect your employees' tax liability for 2018. Encourage your employees to use the IRS withholding calculator available at [IRS.gov/W4App](https://www.irs.gov/W4App) to determine if they should give you a new Form W-4 for 2018.

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 2018, especially if they owed taxes or received a large refund when filing their 2017 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 no withholding allowances.

Forms in Spanish. You can provide Formulario W-4(SP) in place of Form W-4 to your Spanish-speaking employees. For more information, see 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. Pub. 505 is being updated to incorporate changes made by P.L. 115-97. The IRS anticipates that Pub. 505 will be available by the end of February.

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.



The 2018 Form W-4 may not be available before February 28, 2018. Employees may claim exemption from withholding for 2018 using the 2017 Form W-4 until 30 days after the 2018 Form W-4 is released. The 2017 Form W-4 must be (1) edited by striking "2017" in the text on line 7 and entering "2018" in its place, (2) completed by entering "Exempt 2018" on line 7, or (3) not edited but signed in 2018 and submitted under procedures established by the employer for the employee to certify entitlement to exempt status for 2018 by using the 2017 Form W-4 to claim exemption from withholding for 2018. In addition to 1–3 above, the employee can use any substantially similar method to 1–3 that clearly conveys in writing the employee's intent to certify his or her exemption from withholding for 2018. Employers that have established electronic systems for furnishing withholding allowance certificates may change their electronic systems to substantially conform with the options discussed above. The employee still must give you Form W-4 claiming exemption from federal income tax withholding by February 28, 2018. If the employee doesn't give you Form W-4 by February 28, 2018, follow the withholding rules discussed next under [Exemption from federal income tax withholding](#). Employees who claimed exemption from withholding for 2018 using the 2017 Form W-4, as discussed above, don't need to resubmit a 2018 Form W-4 when the 2018 Form W-4 is released.

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 2018, an employee must give you a new Form W-4 by February 28. If the employee doesn't give you a new Form W-4 by February 28, 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 March 1 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 2018. 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 under-withholding problem is found to exist for a particular employee, the IRS may issue a lock-in letter to the employer specifying the maximum number of withholding allowances and marital status permitted for a specific employee. 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.



If an employee changes the 2017 Form W-4 to claim exemption from federal income tax withholding in 2018, as described earlier, it isn't considered an invalid Form W-4.

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/ar10.html](https://www.irs.gov/irb/2007-35_IRB/ar10.html).

Amounts exempt from levy on wages, salary, and other income. If you receive a Notice of Levy on Wages, Salary, and Other Income—Forms 668-W(ACS), 668-W(c)(DO), or 668-W(ICS), you must withhold amounts as described in the instructions for these forms. 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 1-b. 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.

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 2017 were less than \$48,340 (\$53,930 if married filing jointly) that they may be eligible to claim the credit for 2017. This is because eligible employees may get a refund of the amount of EIC that is more than the tax that they owe.

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

If a substitute Form W-2 is given to the employee on time but 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, 2018.

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 Forms 943 or 945 instead of depositing if one of the following applies.

- You report less than a \$2,500 tax liability for the year (Form 943, line 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 "semi-weekly 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 11, 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 2018 is 2016.

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

2016 — \$48,000

2017 — \$60,000

Rose Co. is a monthly schedule depositor for 2018 because its taxes for the lookback period (\$48,000 for calendar year 2016) weren't more than \$50,000. However, for 2019, Rose Co. is a semiweekly schedule depositor because the total taxes before adjustment for its lookback period (\$60,000 for calendar year 2017) 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 11). 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 2016. The employer discovered during March 2018 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 2018 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/ar15.html](https://www.irs.gov/irb/2013-52_IRB/ar15.html).

Monthly Deposit Schedule

If the tax liability reported on Form 943, line 11, 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. Red Co. is a seasonal employer and a monthly schedule depositor. It pays wages each Friday. It paid wages during April 2018, but didn't pay any wages during May. Red Co. must deposit the combined tax liabilities for the April paydays by May 15. Red Co. doesn't have a deposit requirement for May (that

is, due by June 15, 2018) because no wages were paid in May; therefore, it didn't have a tax liability for May.

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 11, 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 27, 2018 (Friday), wage payment must be deposited by May 2, 2018 (Wednesday).

Semiweekly deposit period spanning two return periods. 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 30, 2017, and another pay date on Tuesday, January 2, 2018, two separate deposits will be

required even though the pay dates fall within the same semiweekly period. Both deposits will be due Friday, January 5, 2018 (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 2018 are listed below.

- January 1—New Year's Day
- January 15—Birthday of Martin Luther King, Jr.
- February 19—Washington's Birthday
- April 16—District of Columbia Emancipation Day
- May 28—Memorial Day
- July 4—Independence Day
- September 3—Labor Day
- October 8—Columbus Day
- November 12—Veterans Day (observed)
- November 22—Thanksgiving Day
- December 25—Christmas Day

\$100,000 Next-Day Deposit Rule

If you accumulate \$100,000 or more of Form 943 taxes (that is, taxes reported on Form 943, line 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 semiweekly 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 7, 2018. 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 9 (Wednesday), Elm, Inc., paid wages for the first time and accumulated taxes of \$50,000. On May 11 (Friday), Elm, Inc., paid wages and accumulated taxes of \$60,000, for a total of \$110,000. Because Elm, Inc., accumulated \$110,000 on May 11, it must deposit \$110,000 by May 14 (Monday), the next business day. Elm, Inc., became a semiweekly schedule depositor on May 12. It will be a semiweekly schedule depositor for the remainder of 2018 and for 2019.

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 2018, the shortfall makeup date is July 18, 2018 (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 Treasury. To get more information or to enroll in EFTPS, visit [EFTPS.gov](#), or call 1-800-555-4477 or 1-800-733-4829 (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 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 Payment with return , 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](#).

Example. Cedar, Inc., is required to make a deposit of \$1,000 on May 15 and \$1,500 on June 15. It doesn't make the deposit on May 15. On June 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 June 15 deposit and the remaining \$500 is applied to the May deposit. Accordingly, \$500 of the May

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 United States 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 May is \$1,500 reportable on Form 941/944 and \$1,200 reportable on Form 943, deposit both amounts by June 15. Use one transaction to deposit the \$1,500 of Form 941/944 taxes and another transaction to deposit the \$1,200 of Form 943 taxes.

8. Form 943

You must file Form 943 for each calendar year beginning with the first year that you pay \$2,500 or more for farmwork or you employ a farmworker who meets the \$150 test explained in [section 4](#). 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.

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 8, 2018, that you underreported \$10,000 of social security and Medicare wages on your 2017 Form 943. You owe \$1,530 on the 2017 Form 943. To qualify for an interest-free adjustment, you must file Form 943-X by January 31, 2019, 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/ar14.html](https://www.irs.gov/irb/2009-52_IRB/ar14.html).

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/ar13.html](https://www.irs.gov/irb/2008-32_IRB/ar13.html).

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

10. Federal Unemployment (FUTA) Tax

The Federal Unemployment Tax Act (FUTA), with state unemployment systems, provides for payments of unemployment compensation to workers who have lost their jobs. Most employers pay both a federal and a state unemployment tax. For a list of state unemployment agencies, visit the U.S. Department of Labor's website at 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 2018, you must file Form 940 if you:

- Paid cash wages of \$20,000 or more to farmworkers in any calendar quarter in 2017 or 2018, 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 2017 or 20 or more different weeks in 2018.

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 2018. 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](https://www.irs.gov/payments).

Filing Form 940. File your 2017 Form 940 by January 31, 2018. If you make deposits on time in full payment of the tax due for the year, you may file Form 940 by February 10.

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 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
Farm Employment Includes: <ol style="list-style-type: none"> 1. Cultivating soil; raising or harvesting any agricultural or horticultural commodity; the care of livestock, poultry, bees, fur-bearing animals, or wildlife on a farm. 2. Work on a farm if major farm duties are in management or maintenance, etc., of farm tools or equipment or salvaging timber, or clearing brush or other debris, left by hurricane. 3. Work in connection with the production and harvesting of turpentine and other oleoresinous products. 4. Cotton ginning. 5. Operating or maintenance of ditches, reservoirs, canals, or waterways used only for supplying or storing water for farming purposes and not owned or operated for profit. 6. Processing, packaging, etc., any commodity in its unmanufactured state if employed by farm operator who produced over half of commodity processed or by group of up to 20 unincorporated farm operators if they produced all the commodity.* 7. Hatching poultry on a farm. 8. Production or harvesting of maple syrup on a farm. 	<p>Taxable if \$150 test or \$2,500 test is met. See section 4.</p>	<p>Taxable if either test in section 10 is met.</p>
Farm Employment Doesn't Include: <ol style="list-style-type: none"> 1. Handling or processing commodities after delivery to terminal market for commercial canning or freezing. 2. Operating or maintenance of ditches, canals, reservoirs, or waterways not meeting tests in (5) above. 3. Processing, packaging, delivering, etc., any commodity in its unmanufactured state if group of farm operators don't meet the tests in (6) above. 4. Household employment. 	<p>Taxable under general employment rules. Farm rules don't apply.</p>	<p>Taxable under general FUTA rules. Farm rules don't apply.</p>
Special Employment Situations: <ol style="list-style-type: none"> 1. Services not in the course of employer's trade or business on farm operated for profit (cash payments only). 2. Workers admitted under section 101(a)(15)(H)(ii)(a) of the Immigration and Nationality Act on a temporary basis to perform agricultural labor ("H-2A" workers). 3. Family employment if the farm is a sole proprietorship or a partnership in which each partner is a parent of the child.** 	<p>Taxable if \$150 test or \$2,500 test is met (see section 4), unless performed by parent employed by child.</p> <p>Exempt.</p> <p>Exempt 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



Changes made under P.L. 115-97 will affect your employees' tax liability for 2018. The federal income tax withholding methods described in this section are the methods that you should use for 2018. The new withholding tables are designed to work with the Forms W-4 that your employees previously gave you. See [2018 federal income tax withholding](#) and [Exempt Form W-4](#) under What's New for more information. To help employees determine their withholding, the IRS is revising the withholding tax calculator available at [IRS.gov/W4App](#). The IRS anticipates that this calculator will be available by the end of February. Encourage your employees to use the withholding calculator to determine if they should give you a new Form W-4 for 2018.

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 wages you pay your employees by nontaxable wages before figuring the tax to withhold on taxable wages. For more information about nontaxable wages, see [Noncash 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 29–48) 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 27 and 28.

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—2018 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 29–48 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 27 and 28.

Percentage Method—2018 Amount for One Withholding Allowance

Payroll Period	One Withholding Allowance
Weekly	\$ 79.80
Biweekly	159.60
Semimonthly	172.90
Monthly	345.80
Quarterly	1,037.50
Semiannually	2,075.00
Annually	4,150.00
Daily or miscellaneous (each day of the payroll period)	16.00

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	\$79.80
3.	Allowances claimed on Form W-4	2
4.	Multiply line 2 by line 3	\$159.60
5.	Amount subject to withholding (subtract line 4 from line 1)	\$640.40
6.	Tax to be withheld on \$640.40 from Table 1—single person, page 27	\$64.67

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 \$16,600 (the value of four withholding allowances annually) for a balance of \$35,400. Using Table 7(b) on page 28, the annual federal income tax withholding is \$2,481. Divide the annual amount by 52. The weekly federal income tax to withhold is \$47.71.

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 2018)

TABLE 1—WEEKLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages
(after subtracting
withholding allowances) is: The amount of income tax
to withhold is:
Not over \$71 \$0

Over—	But not over—		of excess over—
\$71	—\$254 . .	\$0.00 plus 10%	—\$71
\$254	—\$815 . .	\$18.30 plus 12%	—\$254
\$815	—\$1,658 . .	\$85.62 plus 22%	—\$815
\$1,658	—\$3,100 . .	\$271.08 plus 24%	—\$1,658
\$3,100	—\$3,917 . .	\$617.16 plus 32%	—\$3,100
\$3,917	—\$9,687 . .	\$878.60 plus 35%	—\$3,917
\$9,687		\$2,898.10 plus 37%	—\$9,687

(b) MARRIED person—

If the amount of wages
(after subtracting
withholding allowances) is: The amount of income tax
to withhold is:
Not over \$222 \$0

Over—	But not over—		of excess over—
\$222	—\$588 . .	\$0.00 plus 10%	—\$222
\$588	—\$1,711 . .	\$36.60 plus 12%	—\$588
\$1,711	—\$3,395 . .	\$171.36 plus 22%	—\$1,711
\$3,395	—\$6,280 . .	\$541.84 plus 24%	—\$3,395
\$6,280	—\$7,914 . .	\$1,234.24 plus 32%	—\$6,280
\$7,914	—\$11,761 . .	\$1,757.12 plus 35%	—\$7,914
\$11,761		\$3,103.57 plus 37%	—\$11,761

TABLE 2—BIWEEKLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages
(after subtracting
withholding allowances) is: The amount of income tax
to withhold is:
Not over \$142 \$0

Over—	But not over—		of excess over—
\$142	—\$509 . .	\$0.00 plus 10%	—\$142
\$509	—\$1,631 . .	\$36.70 plus 12%	—\$509
\$1,631	—\$3,315 . .	\$171.34 plus 22%	—\$1,631
\$3,315	—\$6,200 . .	\$541.82 plus 24%	—\$3,315
\$6,200	—\$7,835 . .	\$1,234.22 plus 32%	—\$6,200
\$7,835	—\$19,373 . .	\$1,757.42 plus 35%	—\$7,835
\$19,373		\$5,795.72 plus 37%	—\$19,373

(b) MARRIED person—

If the amount of wages
(after subtracting
withholding allowances) is: The amount of income tax
to withhold is:
Not over \$444 \$0

Over—	But not over—		of excess over—
\$444	—\$1,177 . .	\$0.00 plus 10%	—\$444
\$1,177	—\$3,421 . .	\$73.30 plus 12%	—\$1,177
\$3,421	—\$6,790 . .	\$342.58 plus 22%	—\$3,421
\$6,790	—\$12,560 . .	\$1,083.76 plus 24%	—\$6,790
\$12,560	—\$15,829 . .	\$2,468.56 plus 32%	—\$12,560
\$15,829	—\$23,521 . .	\$3,514.64 plus 35%	—\$15,829
\$23,521		\$6,206.84 plus 37%	—\$23,521

TABLE 3—SEMI-MONTHLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages
(after subtracting
withholding allowances) is: The amount of income tax
to withhold is:
Not over \$154 \$0

Over—	But not over—		of excess over—
\$154	—\$551 . .	\$0.00 plus 10%	—\$154
\$551	—\$1,767 . .	\$39.70 plus 12%	—\$551
\$1,767	—\$3,592 . .	\$185.62 plus 22%	—\$1,767
\$3,592	—\$6,717 . .	\$587.12 plus 24%	—\$3,592
\$6,717	—\$8,488 . .	\$1,337.12 plus 32%	—\$6,717
\$8,488	—\$20,988 . .	\$1,903.84 plus 35%	—\$8,488
\$20,988		\$6,278.84 plus 37%	—\$20,988

(b) MARRIED person—

If the amount of wages
(after subtracting
withholding allowances) is: The amount of income tax
to withhold is:
Not over \$481 \$0

Over—	But not over—		of excess over—
\$481	—\$1,275 . .	\$0.00 plus 10%	—\$481
\$1,275	—\$3,706 . .	\$79.40 plus 12%	—\$1,275
\$3,706	—\$7,356 . .	\$371.12 plus 22%	—\$3,706
\$7,356	—\$13,606 . .	\$1,174.12 plus 24%	—\$7,356
\$13,606	—\$17,148 . .	\$2,674.12 plus 32%	—\$13,606
\$17,148	—\$25,481 . .	\$3,807.56 plus 35%	—\$17,148
\$25,481		\$6,724.11 plus 37%	—\$25,481

TABLE 4—MONTHLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages
(after subtracting
withholding allowances) is: The amount of income tax
to withhold is:
Not over \$308 \$0

Over—	But not over—		of excess over—
\$308	—\$1,102 . .	\$0.00 plus 10%	—\$308
\$1,102	—\$3,533 . .	\$79.40 plus 12%	—\$1,102
\$3,533	—\$7,183 . .	\$371.12 plus 22%	—\$3,533
\$7,183	—\$13,433 . .	\$1,174.12 plus 24%	—\$7,183
\$13,433	—\$16,975 . .	\$2,674.12 plus 32%	—\$13,433
\$16,975	—\$41,975 . .	\$3,807.56 plus 35%	—\$16,975
\$41,975		\$12,557.56 plus 37%	—\$41,975

(b) MARRIED person—

If the amount of wages
(after subtracting
withholding allowances) is: The amount of income tax
to withhold is:
Not over \$963 \$0

Over—	But not over—		of excess over—
\$963	—\$2,550 . .	\$0.00 plus 10%	—\$963
\$2,550	—\$7,413 . .	\$158.70 plus 12%	—\$2,550
\$7,413	—\$14,713 . .	\$742.26 plus 22%	—\$7,413
\$14,713	—\$27,213 . .	\$2,348.26 plus 24%	—\$14,713
\$27,213	—\$34,296 . .	\$5,348.26 plus 32%	—\$27,213
\$34,296	—\$50,963 . .	\$7,614.82 plus 35%	—\$34,296
\$50,963		\$13,448.27 plus 37%	—\$50,963

Percentage Method Tables for Income Tax Withholding (continued)

(For Wages Paid in 2018)

TABLE 5—QUARTERLY Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages
(after subtracting
withholding allowances) is: The amount of income tax
to withhold is:
Not over \$925 \$0

Over—	But not over—		of excess over—
\$925	—\$3,306 . .	\$0.00 plus 10%	—\$925
\$3,306	—\$10,600 . .	\$238.10 plus 12%	—\$3,306
\$10,600	—\$21,550 . .	\$1,113.38 plus 22%	—\$10,600
\$21,550	—\$40,300 . .	\$3,522.38 plus 24%	—\$21,550
\$40,300	—\$50,925 . .	\$8,022.38 plus 32%	—\$40,300
\$50,925	—\$125,925 . .	\$11,422.38 plus 35%	—\$50,925
\$125,925		\$37,672.38 plus 37%	—\$125,925

(b) MARRIED person—

If the amount of wages
(after subtracting
withholding allowances) is: The amount of income tax
to withhold is:
Not over \$2,888 \$0

Over—	But not over—		of excess over—
\$2,888	—\$7,650 . .	\$0.00 plus 10%	—\$2,888
\$7,650	—\$22,238 . .	\$476.20 plus 12%	—\$7,650
\$22,238	—\$44,138 . .	\$2,226.76 plus 22%	—\$22,238
\$44,138	—\$81,638 . .	\$7,044.76 plus 24%	—\$44,138
\$81,638	—\$102,888 . .	\$16,044.76 plus 32%	—\$81,638
\$102,888	—\$152,888 . .	\$22,844.76 plus 35%	—\$102,888
\$152,888		\$40,344.76 plus 37%	—\$152,888

TABLE 6—SEMIANNUAL Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages
(after subtracting
withholding allowances) is: The amount of income tax
to withhold is:
Not over \$1,850 \$0

Over—	But not over—		of excess over—
\$1,850	—\$6,613 . .	\$0.00 plus 10%	—\$1,850
\$6,613	—\$21,200 . .	\$476.30 plus 12%	—\$6,613
\$21,200	—\$43,100 . .	\$2,226.74 plus 22%	—\$21,200
\$43,100	—\$80,600 . .	\$7,044.74 plus 24%	—\$43,100
\$80,600	—\$101,850 . .	\$16,044.74 plus 32%	—\$80,600
\$101,850	—\$251,850 . .	\$22,844.74 plus 35%	—\$101,850
\$251,850		\$75,344.74 plus 37%	—\$251,850

(b) MARRIED person—

If the amount of wages
(after subtracting
withholding allowances) is: The amount of income tax
to withhold is:
Not over \$5,775 \$0

Over—	But not over—		of excess over—
\$5,775	—\$15,300 . .	\$0.00 plus 10%	—\$5,775
\$15,300	—\$44,475 . .	\$952.50 plus 12%	—\$15,300
\$44,475	—\$88,275 . .	\$4,453.50 plus 22%	—\$44,475
\$88,275	—\$163,275 . .	\$14,089.50 plus 24%	—\$88,275
\$163,275	—\$205,775 . .	\$32,089.50 plus 32%	—\$163,275
\$205,775	—\$305,775 . .	\$45,689.50 plus 35%	—\$205,775
\$305,775		\$80,689.50 plus 37%	—\$305,775

TABLE 7—ANNUAL Payroll Period

(a) SINGLE person (including head of household)—

If the amount of wages
(after subtracting
withholding allowances) is: The amount of income tax
to withhold is:
Not over \$3,700 \$0

Over—	But not over—		of excess over—
\$3,700	—\$13,225 . .	\$0.00 plus 10%	—\$3,700
\$13,225	—\$42,400 . .	\$952.50 plus 12%	—\$13,225
\$42,400	—\$86,200 . .	\$4,453.50 plus 22%	—\$42,400
\$86,200	—\$161,200 . .	\$14,089.50 plus 24%	—\$86,200
\$161,200	—\$203,700 . .	\$32,089.50 plus 32%	—\$161,200
\$203,700	—\$503,700 . .	\$45,689.50 plus 35%	—\$203,700
\$503,700		\$150,689.50 plus 37%	—\$503,700

(b) MARRIED person—

If the amount of wages
(after subtracting
withholding allowances) is: The amount of income tax
to withhold is:
Not over \$11,550 \$0

Over—	But not over—		of excess over—
\$11,550	—\$30,600 . .	\$0.00 plus 10%	—\$11,550
\$30,600	—\$88,950 . .	\$1,905.00 plus 12%	—\$30,600
\$88,950	—\$176,550 . .	\$8,907.00 plus 22%	—\$88,950
\$176,550	—\$326,550 . .	\$28,179.00 plus 24%	—\$176,550
\$326,550	—\$411,550 . .	\$64,179.00 plus 32%	—\$326,550
\$411,550	—\$611,550 . .	\$91,379.00 plus 35%	—\$411,550
\$611,550		\$161,379.00 plus 37%	—\$611,550

TABLE 8—DAILY or MISCELLANEOUS Payroll Period

(a) SINGLE person (including head of household)—

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 \$14.20 \$0

Over—	But not over—		of excess over—
\$14.20	—\$50.90 . .	\$0.00 plus 10%	—\$14.20
\$50.90	—\$163.10 . .	\$3.67 plus 12%	—\$50.90
\$163.10	—\$331.50 . .	\$17.13 plus 22%	—\$163.10
\$331.50	—\$620.00 . .	\$54.18 plus 24%	—\$331.50
\$620.00	—\$783.50 . .	\$123.42 plus 32%	—\$620.00
\$783.50	—\$1,937.30 . .	\$175.74 plus 35%	—\$783.50
\$1,937.30		\$579.57 plus 37%	—\$1,937.30

(b) MARRIED person—

If the amount of wages
(after subtracting
withholding allowances)
divided by the number of
days in the payroll period is: The amount of income tax
to withhold per day is:
Not over \$44.40 \$0

Over—	But not over—		of excess over—
\$44.40	—\$117.70 . .	\$0.00 plus 10%	—\$44.40
\$117.70	—\$342.10 . .	\$7.33 plus 12%	—\$117.70
\$342.10	—\$679.00 . .	\$34.26 plus 22%	—\$342.10
\$679.00	—\$1,256.00 . .	\$108.38 plus 24%	—\$679.00
\$1,256.00	—\$1,582.90 . .	\$246.86 plus 32%	—\$1,256.00
\$1,582.90	—\$2,352.10 . .	\$351.47 plus 35%	—\$1,582.90
\$2,352.10		\$620.69 plus 37%	—\$2,352.10

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 31, 2018)

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	\$75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
75	80	1	0	0	0	0	0	0	0	0	0	0
80	85	1	0	0	0	0	0	0	0	0	0	0
85	90	2	0	0	0	0	0	0	0	0	0	0
90	95	2	0	0	0	0	0	0	0	0	0	0
95	100	3	0	0	0	0	0	0	0	0	0	0
100	105	3	0	0	0	0	0	0	0	0	0	0
105	110	4	0	0	0	0	0	0	0	0	0	0
110	115	4	0	0	0	0	0	0	0	0	0	0
115	120	5	0	0	0	0	0	0	0	0	0	0
120	125	5	0	0	0	0	0	0	0	0	0	0
125	130	6	0	0	0	0	0	0	0	0	0	0
130	135	6	0	0	0	0	0	0	0	0	0	0
135	140	7	0	0	0	0	0	0	0	0	0	0
140	145	7	0	0	0	0	0	0	0	0	0	0
145	150	8	0	0	0	0	0	0	0	0	0	0
150	155	8	0	0	0	0	0	0	0	0	0	0
155	160	9	1	0	0	0	0	0	0	0	0	0
160	165	9	1	0	0	0	0	0	0	0	0	0
165	170	10	2	0	0	0	0	0	0	0	0	0
170	175	10	2	0	0	0	0	0	0	0	0	0
175	180	11	3	0	0	0	0	0	0	0	0	0
180	185	11	3	0	0	0	0	0	0	0	0	0
185	190	12	4	0	0	0	0	0	0	0	0	0
190	195	12	4	0	0	0	0	0	0	0	0	0
195	200	13	5	0	0	0	0	0	0	0	0	0
200	210	13	5	0	0	0	0	0	0	0	0	0
210	220	14	6	0	0	0	0	0	0	0	0	0
220	230	15	7	0	0	0	0	0	0	0	0	0
230	240	16	8	0	0	0	0	0	0	0	0	0
240	250	17	9	1	0	0	0	0	0	0	0	0
250	260	18	10	2	0	0	0	0	0	0	0	0
260	270	20	11	3	0	0	0	0	0	0	0	0
270	280	21	12	4	0	0	0	0	0	0	0	0
280	290	22	13	5	0	0	0	0	0	0	0	0
290	300	23	14	6	0	0	0	0	0	0	0	0
300	310	24	15	7	0	0	0	0	0	0	0	0
310	320	26	16	8	0	0	0	0	0	0	0	0
320	330	27	17	9	1	0	0	0	0	0	0	0
330	340	28	18	10	2	0	0	0	0	0	0	0
340	350	29	20	11	3	0	0	0	0	0	0	0
350	360	30	21	12	4	0	0	0	0	0	0	0
360	370	32	22	13	5	0	0	0	0	0	0	0
370	380	33	23	14	6	0	0	0	0	0	0	0
380	390	34	24	15	7	0	0	0	0	0	0	0
390	400	35	26	16	8	0	0	0	0	0	0	0
400	410	36	27	17	9	1	0	0	0	0	0	0
410	420	38	28	18	10	2	0	0	0	0	0	0
420	430	39	29	20	11	3	0	0	0	0	0	0
430	440	40	30	21	12	4	0	0	0	0	0	0
440	450	41	32	22	13	5	0	0	0	0	0	0
450	460	42	33	23	14	6	0	0	0	0	0	0
460	470	44	34	24	15	7	0	0	0	0	0	0
470	480	45	35	26	16	8	0	0	0	0	0	0
480	490	46	36	27	17	9	1	0	0	0	0	0
490	500	47	38	28	18	10	2	0	0	0	0	0
500	510	48	39	29	20	11	3	0	0	0	0	0
510	520	50	40	30	21	12	4	0	0	0	0	0
520	530	51	41	32	22	13	5	0	0	0	0	0
530	540	52	42	33	23	14	6	0	0	0	0	0
540	550	53	44	34	24	15	7	0	0	0	0	0
550	560	54	45	35	26	16	8	1	0	0	0	0
560	570	56	46	36	27	17	9	2	0	0	0	0
570	580	57	47	38	28	18	10	3	0	0	0	0
580	590	58	48	39	29	20	11	4	0	0	0	0
590	600	59	50	40	30	21	12	5	0	0	0	0
600	610	60	51	41	32	22	13	6	0	0	0	0
610	620	62	52	42	33	23	14	7	0	0	0	0
620	630	63	53	44	34	24	15	8	0	0	0	0
630	640	64	54	45	35	26	16	9	1	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—WEEKLY Payroll Period

(For Wages Paid through December 31, 2018)

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—												
\$640	\$650	\$65	\$56	\$46	\$36	\$27	\$17	\$10	\$2	\$0	\$0	\$0
650	660	66	57	47	38	28	19	11	3	0	0	0
660	670	68	58	48	39	29	20	12	4	0	0	0
670	680	69	59	50	40	30	21	13	5	0	0	0
680	690	70	60	51	41	32	22	14	6	0	0	0
690	700	71	62	52	42	33	23	15	7	0	0	0
700	710	72	63	53	44	34	25	16	8	0	0	0
710	720	74	64	54	45	35	26	17	9	1	0	0
720	730	75	65	56	46	36	27	18	10	2	0	0
730	740	76	66	57	47	38	28	19	11	3	0	0
740	750	77	68	58	48	39	29	20	12	4	0	0
750	760	78	69	59	50	40	31	21	13	5	0	0
760	770	80	70	60	51	41	32	22	14	6	0	0
770	780	81	71	62	52	42	33	23	15	7	0	0
780	790	82	72	63	53	44	34	25	16	8	0	0
790	800	83	74	64	54	45	35	26	17	9	1	0
800	810	84	75	65	56	46	37	27	18	10	2	0
810	820	86	76	66	57	47	38	28	19	11	3	0
820	830	88	77	68	58	48	39	29	20	12	4	0
830	840	90	78	69	59	50	40	31	21	13	5	0
840	850	92	80	70	60	51	41	32	22	14	6	0
850	860	94	81	71	62	52	43	33	23	15	7	0
860	870	97	82	72	63	53	44	34	25	16	8	0
870	880	99	83	74	64	54	45	35	26	17	9	1
880	890	101	84	75	65	56	46	37	27	18	10	2
890	900	103	86	76	66	57	47	38	28	19	11	3
900	910	105	88	77	68	58	49	39	29	20	12	4
910	920	108	90	78	69	59	50	40	31	21	13	5
920	930	110	92	80	70	60	51	41	32	22	14	6
930	940	112	94	81	71	62	52	43	33	23	15	7
940	950	114	97	82	72	63	53	44	34	25	16	8
950	960	116	99	83	74	64	55	45	35	26	17	9
960	970	119	101	84	75	65	56	46	37	27	18	10
970	980	121	103	86	76	66	57	47	38	28	19	11
980	990	123	105	88	77	68	58	49	39	29	20	12
990	1,000	125	108	90	78	69	59	50	40	31	21	13
1,000	1,010	127	110	92	80	70	61	51	41	32	22	14
1,010	1,020	130	112	94	81	71	62	52	43	33	23	15
1,020	1,030	132	114	97	82	72	63	53	44	34	25	16
1,030	1,040	134	116	99	83	74	64	55	45	35	26	17
1,040	1,050	136	119	101	84	75	65	56	46	37	27	18
1,050	1,060	138	121	103	86	76	67	57	47	38	28	19
1,060	1,070	141	123	105	88	77	68	58	49	39	29	20
1,070	1,080	143	125	108	90	78	69	59	50	40	31	21
1,080	1,090	145	127	110	92	80	70	61	51	41	32	22
1,090	1,100	147	130	112	94	81	71	62	52	43	33	23
1,100	1,110	149	132	114	97	82	73	63	53	44	34	25
1,110	1,120	152	134	116	99	83	74	64	55	45	35	26
1,120	1,130	154	136	119	101	84	75	65	56	46	37	27
1,130	1,140	156	138	121	103	86	76	67	57	47	38	28
1,140	1,150	158	141	123	105	88	77	68	58	49	39	29
1,150	1,160	160	143	125	108	90	79	69	59	50	40	31
1,160	1,170	163	145	127	110	92	80	70	61	51	41	32
1,170	1,180	165	147	130	112	95	81	71	62	52	43	33
1,180	1,190	167	149	132	114	97	82	73	63	53	44	34
1,190	1,200	169	152	134	116	99	83	74	64	55	45	35
1,200	1,210	171	154	136	119	101	85	75	65	56	46	37
1,210	1,220	174	156	138	121	103	86	76	67	57	47	38
1,220	1,230	176	158	141	123	106	88	77	68	58	49	39
1,230	1,240	178	160	143	125	108	90	79	69	59	50	40
1,240	1,250	180	163	145	127	110	92	80	70	61	51	41
1,250	1,260	182	165	147	130	112	95	81	71	62	52	43
1,260	1,270	185	167	149	132	114	97	82	73	63	53	44
1,270	1,280	187	169	152	134	117	99	83	74	64	55	45
1,280	1,290	189	171	154	136	119	101	85	75	65	56	46

\$1,290 and over

Use Table 1(a) for a SINGLE person on page 27. Also see the instructions on page 25.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid through December 31, 2018)

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	\$225	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225	235	1	0	0	0	0	0	0	0	0	0	0
235	245	2	0	0	0	0	0	0	0	0	0	0
245	255	3	0	0	0	0	0	0	0	0	0	0
255	265	4	0	0	0	0	0	0	0	0	0	0
265	275	5	0	0	0	0	0	0	0	0	0	0
275	285	6	0	0	0	0	0	0	0	0	0	0
285	295	7	0	0	0	0	0	0	0	0	0	0
295	305	8	0	0	0	0	0	0	0	0	0	0
305	315	9	1	0	0	0	0	0	0	0	0	0
315	325	10	2	0	0	0	0	0	0	0	0	0
325	335	11	3	0	0	0	0	0	0	0	0	0
335	345	12	4	0	0	0	0	0	0	0	0	0
345	355	13	5	0	0	0	0	0	0	0	0	0
355	365	14	6	0	0	0	0	0	0	0	0	0
365	375	15	7	0	0	0	0	0	0	0	0	0
375	385	16	8	0	0	0	0	0	0	0	0	0
385	395	17	9	1	0	0	0	0	0	0	0	0
395	405	18	10	2	0	0	0	0	0	0	0	0
405	415	19	11	3	0	0	0	0	0	0	0	0
415	425	20	12	4	0	0	0	0	0	0	0	0
425	435	21	13	5	0	0	0	0	0	0	0	0
435	445	22	14	6	0	0	0	0	0	0	0	0
445	455	23	15	7	0	0	0	0	0	0	0	0
455	465	24	16	8	0	0	0	0	0	0	0	0
465	475	25	17	9	1	0	0	0	0	0	0	0
475	485	26	18	10	2	0	0	0	0	0	0	0
485	495	27	19	11	3	0	0	0	0	0	0	0
495	505	28	20	12	4	0	0	0	0	0	0	0
505	515	29	21	13	5	0	0	0	0	0	0	0
515	525	30	22	14	6	0	0	0	0	0	0	0
525	535	31	23	15	7	0	0	0	0	0	0	0
535	545	32	24	16	8	0	0	0	0	0	0	0
545	555	33	25	17	9	1	0	0	0	0	0	0
555	565	34	26	18	10	2	0	0	0	0	0	0
565	575	35	27	19	11	3	0	0	0	0	0	0
575	585	36	28	20	12	4	0	0	0	0	0	0
585	595	37	29	21	13	5	0	0	0	0	0	0
595	605	38	30	22	14	6	0	0	0	0	0	0
605	615	39	31	23	15	7	0	0	0	0	0	0
615	625	40	32	24	16	8	0	0	0	0	0	0
625	635	42	33	25	17	9	1	0	0	0	0	0
635	645	43	34	26	18	10	2	0	0	0	0	0
645	655	44	35	27	19	11	3	0	0	0	0	0
655	665	45	36	28	20	12	4	0	0	0	0	0
665	675	46	37	29	21	13	5	0	0	0	0	0
675	685	48	38	30	22	14	6	0	0	0	0	0
685	695	49	39	31	23	15	7	0	0	0	0	0
695	705	50	40	32	24	16	8	0	0	0	0	0
705	715	51	42	33	25	17	9	1	0	0	0	0
715	725	52	43	34	26	18	10	2	0	0	0	0
725	735	54	44	35	27	19	11	3	0	0	0	0
735	745	55	45	36	28	20	12	4	0	0	0	0
745	755	56	46	37	29	21	13	5	0	0	0	0
755	765	57	48	38	30	22	14	6	0	0	0	0
765	775	58	49	39	31	23	15	7	0	0	0	0
775	785	60	50	40	32	24	16	8	0	0	0	0
785	795	61	51	42	33	25	17	9	1	0	0	0
795	805	62	52	43	34	26	18	10	2	0	0	0
805	815	63	54	44	35	27	19	11	3	0	0	0
815	825	64	55	45	36	28	20	12	4	0	0	0
825	835	66	56	46	37	29	21	13	5	0	0	0
835	845	67	57	48	38	30	22	14	6	0	0	0
845	855	68	58	49	39	31	23	15	7	0	0	0
855	865	69	60	50	40	32	24	16	8	0	0	0
865	875	70	61	51	42	33	25	17	9	1	0	0
875	885	72	62	52	43	34	26	18	10	2	0	0
885	895	73	63	54	44	35	27	19	11	3	0	0
895	905	74	64	55	45	36	28	20	12	4	0	0
905	915	75	66	56	46	37	29	21	13	5	0	0

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—WEEKLY Payroll Period

(For Wages Paid through December 31, 2018)

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—												
\$915	\$925	\$76	\$67	\$57	\$48	\$38	\$30	\$22	\$14	\$6	\$0	\$0
925	935	78	68	58	49	39	31	23	15	7	0	0
935	945	79	69	60	50	41	32	24	16	8	0	0
945	955	80	70	61	51	42	33	25	17	9	1	0
955	965	81	72	62	52	43	34	26	18	10	2	0
965	975	82	73	63	54	44	35	27	19	11	3	0
975	985	84	74	64	55	45	36	28	20	12	4	0
985	995	85	75	66	56	47	37	29	21	13	5	0
995	1,005	86	76	67	57	48	38	30	22	14	6	0
1,005	1,015	87	78	68	58	49	39	31	23	15	7	0
1,015	1,025	88	79	69	60	50	41	32	24	16	8	0
1,025	1,035	90	80	70	61	51	42	33	25	17	9	1
1,035	1,045	91	81	72	62	53	43	34	26	18	10	2
1,045	1,055	92	82	73	63	54	44	35	27	19	11	3
1,055	1,065	93	84	74	64	55	45	36	28	20	12	4
1,065	1,075	94	85	75	66	56	47	37	29	21	13	5
1,075	1,085	96	86	76	67	57	48	38	30	22	14	6
1,085	1,095	97	87	78	68	59	49	39	31	23	15	7
1,095	1,105	98	88	79	69	60	50	41	32	24	16	8
1,105	1,115	99	90	80	70	61	51	42	33	25	17	9
1,115	1,125	100	91	81	72	62	53	43	34	26	18	10
1,125	1,135	102	92	82	73	63	54	44	35	27	19	11
1,135	1,145	103	93	84	74	65	55	45	36	28	20	12
1,145	1,155	104	94	85	75	66	56	47	37	29	21	13
1,155	1,165	105	96	86	76	67	57	48	38	30	22	14
1,165	1,175	106	97	87	78	68	59	49	39	31	23	15
1,175	1,185	108	98	88	79	69	60	50	41	32	24	16
1,185	1,195	109	99	90	80	71	61	51	42	33	25	17
1,195	1,205	110	100	91	81	72	62	53	43	34	26	18
1,205	1,215	111	102	92	82	73	63	54	44	35	27	19
1,215	1,225	112	103	93	84	74	65	55	45	36	28	20
1,225	1,235	114	104	94	85	75	66	56	47	37	29	21
1,235	1,245	115	105	96	86	77	67	57	48	38	30	22
1,245	1,255	116	106	97	87	78	68	59	49	39	31	23
1,255	1,265	117	108	98	88	79	69	60	50	41	32	24
1,265	1,275	118	109	99	90	80	71	61	51	42	33	25
1,275	1,285	120	110	100	91	81	72	62	53	43	34	26
1,285	1,295	121	111	102	92	83	73	63	54	44	35	27
1,295	1,305	122	112	103	93	84	74	65	55	45	36	28
1,305	1,315	123	114	104	94	85	75	66	56	47	37	29
1,315	1,325	124	115	105	96	86	77	67	57	48	38	30
1,325	1,335	126	116	106	97	87	78	68	59	49	39	31
1,335	1,345	127	117	108	98	89	79	69	60	50	41	32
1,345	1,355	128	118	109	99	90	80	71	61	51	42	33
1,355	1,365	129	120	110	100	91	81	72	62	53	43	34
1,365	1,375	130	121	111	102	92	83	73	63	54	44	35
1,375	1,385	132	122	112	103	93	84	74	65	55	45	36
1,385	1,395	133	123	114	104	95	85	75	66	56	47	37
1,395	1,405	134	124	115	105	96	86	77	67	57	48	38
1,405	1,415	135	126	116	106	97	87	78	68	59	49	39
1,415	1,425	136	127	117	108	98	89	79	69	60	50	41
1,425	1,435	138	128	118	109	99	90	80	71	61	51	42
1,435	1,445	139	129	120	110	101	91	81	72	62	53	43
1,445	1,455	140	130	121	111	102	92	83	73	63	54	44
1,455	1,465	141	132	122	112	103	93	84	74	65	55	45
1,465	1,475	142	133	123	114	104	95	85	75	66	56	47
1,475	1,485	144	134	124	115	105	96	86	77	67	57	48
1,485	1,495	145	135	126	116	107	97	87	78	68	59	49
1,495	1,505	146	136	127	117	108	98	89	79	69	60	50
1,505	1,515	147	138	128	118	109	99	90	80	71	61	51
1,515	1,525	148	139	129	120	110	101	91	81	72	62	53
1,525	1,535	150	140	130	121	111	102	92	83	73	63	54
1,535	1,545	151	141	132	122	113	103	93	84	74	65	55
1,545	1,555	152	142	133	123	114	104	95	85	75	66	56
1,555	1,565	153	144	134	124	115	105	96	86	77	67	57
1,565	1,575	154	145	135	126	116	107	97	87	78	68	59
\$1,575 and over		Use Table 1(b) for a MARRIED person on page 27. Also see the instructions on page 25.										

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 31, 2018)

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	\$145	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
145	150	1	0	0	0	0	0	0	0	0	0	0
150	155	1	0	0	0	0	0	0	0	0	0	0
155	160	2	0	0	0	0	0	0	0	0	0	0
160	165	2	0	0	0	0	0	0	0	0	0	0
165	170	3	0	0	0	0	0	0	0	0	0	0
170	175	3	0	0	0	0	0	0	0	0	0	0
175	180	4	0	0	0	0	0	0	0	0	0	0
180	185	4	0	0	0	0	0	0	0	0	0	0
185	190	5	0	0	0	0	0	0	0	0	0	0
190	195	5	0	0	0	0	0	0	0	0	0	0
195	200	6	0	0	0	0	0	0	0	0	0	0
200	205	6	0	0	0	0	0	0	0	0	0	0
205	210	7	0	0	0	0	0	0	0	0	0	0
210	215	7	0	0	0	0	0	0	0	0	0	0
215	220	8	0	0	0	0	0	0	0	0	0	0
220	225	8	0	0	0	0	0	0	0	0	0	0
225	230	9	0	0	0	0	0	0	0	0	0	0
230	235	9	0	0	0	0	0	0	0	0	0	0
235	240	10	0	0	0	0	0	0	0	0	0	0
240	245	10	0	0	0	0	0	0	0	0	0	0
245	250	11	0	0	0	0	0	0	0	0	0	0
250	260	11	0	0	0	0	0	0	0	0	0	0
260	270	12	0	0	0	0	0	0	0	0	0	0
270	280	13	0	0	0	0	0	0	0	0	0	0
280	290	14	0	0	0	0	0	0	0	0	0	0
290	300	15	0	0	0	0	0	0	0	0	0	0
300	310	16	0	0	0	0	0	0	0	0	0	0
310	320	17	1	0	0	0	0	0	0	0	0	0
320	330	18	2	0	0	0	0	0	0	0	0	0
330	340	19	3	0	0	0	0	0	0	0	0	0
340	350	20	4	0	0	0	0	0	0	0	0	0
350	360	21	5	0	0	0	0	0	0	0	0	0
360	370	22	6	0	0	0	0	0	0	0	0	0
370	380	23	7	0	0	0	0	0	0	0	0	0
380	390	24	8	0	0	0	0	0	0	0	0	0
390	400	25	9	0	0	0	0	0	0	0	0	0
400	410	26	10	0	0	0	0	0	0	0	0	0
410	420	27	11	0	0	0	0	0	0	0	0	0
420	430	28	12	0	0	0	0	0	0	0	0	0
430	440	29	13	0	0	0	0	0	0	0	0	0
440	450	30	14	0	0	0	0	0	0	0	0	0
450	460	31	15	0	0	0	0	0	0	0	0	0
460	470	32	16	0	0	0	0	0	0	0	0	0
470	480	33	17	1	0	0	0	0	0	0	0	0
480	490	34	18	2	0	0	0	0	0	0	0	0
490	500	35	19	3	0	0	0	0	0	0	0	0
500	520	37	21	5	0	0	0	0	0	0	0	0
520	540	39	23	7	0	0	0	0	0	0	0	0
540	560	42	25	9	0	0	0	0	0	0	0	0
560	580	44	27	11	0	0	0	0	0	0	0	0
580	600	46	29	13	0	0	0	0	0	0	0	0
600	620	49	31	15	0	0	0	0	0	0	0	0
620	640	51	33	17	1	0	0	0	0	0	0	0
640	660	54	35	19	3	0	0	0	0	0	0	0
660	680	56	37	21	5	0	0	0	0	0	0	0
680	700	58	39	23	7	0	0	0	0	0	0	0
700	720	61	42	25	9	0	0	0	0	0	0	0
720	740	63	44	27	11	0	0	0	0	0	0	0
740	760	66	46	29	13	0	0	0	0	0	0	0
760	780	68	49	31	15	0	0	0	0	0	0	0
780	800	70	51	33	17	1	0	0	0	0	0	0
800	820	73	54	35	19	3	0	0	0	0	0	0
820	840	75	56	37	21	5	0	0	0	0	0	0
840	860	78	58	39	23	7	0	0	0	0	0	0
860	880	80	61	42	25	9	0	0	0	0	0	0
880	900	82	63	44	27	11	0	0	0	0	0	0
900	920	85	66	46	29	13	0	0	0	0	0	0
920	940	87	68	49	31	15	0	0	0	0	0	0
940	960	90	70	51	33	17	1	0	0	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 31, 2018)

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—												
\$960	\$980	\$92	\$73	\$54	\$35	\$19	\$3	\$0	\$0	\$0	\$0	\$0
980	1,000	94	75	56	37	21	5	0	0	0	0	0
1,000	1,020	97	78	58	39	23	7	0	0	0	0	0
1,020	1,040	99	80	61	42	25	9	0	0	0	0	0
1,040	1,060	102	82	63	44	27	11	0	0	0	0	0
1,060	1,080	104	85	66	47	29	13	0	0	0	0	0
1,080	1,100	106	87	68	49	31	15	0	0	0	0	0
1,100	1,120	109	90	70	51	33	17	1	0	0	0	0
1,120	1,140	111	92	73	54	35	19	3	0	0	0	0
1,140	1,160	114	94	75	56	37	21	5	0	0	0	0
1,160	1,180	116	97	78	59	39	23	7	0	0	0	0
1,180	1,200	118	99	80	61	42	25	9	0	0	0	0
1,200	1,220	121	102	82	63	44	27	11	0	0	0	0
1,220	1,240	123	104	85	66	47	29	13	0	0	0	0
1,240	1,260	126	106	87	68	49	31	15	0	0	0	0
1,260	1,280	128	109	90	71	51	33	17	1	0	0	0
1,280	1,300	130	111	92	73	54	35	19	3	0	0	0
1,300	1,320	133	114	94	75	56	37	21	5	0	0	0
1,320	1,340	135	116	97	78	59	39	23	7	0	0	0
1,340	1,360	138	118	99	80	61	42	25	9	0	0	0
1,360	1,380	140	121	102	83	63	44	27	11	0	0	0
1,380	1,400	142	123	104	85	66	47	29	13	0	0	0
1,400	1,420	145	126	106	87	68	49	31	15	0	0	0
1,420	1,440	147	128	109	90	71	51	33	17	1	0	0
1,440	1,460	150	130	111	92	73	54	35	19	3	0	0
1,460	1,480	152	133	114	95	75	56	37	21	5	0	0
1,480	1,500	154	135	116	97	78	59	39	23	7	0	0
1,500	1,520	157	138	118	99	80	61	42	25	9	0	0
1,520	1,540	159	140	121	102	83	63	44	27	11	0	0
1,540	1,560	162	142	123	104	85	66	47	29	13	0	0
1,560	1,580	164	145	126	107	87	68	49	31	15	0	0
1,580	1,600	166	147	128	109	90	71	51	33	17	1	0
1,600	1,620	169	150	130	111	92	73	54	35	19	3	0
1,620	1,640	171	152	133	114	95	75	56	37	21	5	0
1,640	1,660	176	154	135	116	97	78	59	40	23	7	0
1,660	1,680	180	157	138	119	99	80	61	42	25	9	0
1,680	1,700	184	159	140	121	102	83	63	44	27	11	0
1,700	1,720	189	162	142	123	104	85	66	47	29	13	0
1,720	1,740	193	164	145	126	107	87	68	49	31	15	0
1,740	1,760	198	166	147	128	109	90	71	52	33	17	1
1,760	1,780	202	169	150	131	111	92	73	54	35	19	3
1,780	1,800	206	171	152	133	114	95	75	56	37	21	5
1,800	1,820	211	176	154	135	116	97	78	59	40	23	7
1,820	1,840	215	180	157	138	119	99	80	61	42	25	9
1,840	1,860	220	184	159	140	121	102	83	64	44	27	11
1,860	1,880	224	189	162	143	123	104	85	66	47	29	13
1,880	1,900	228	193	164	145	126	107	87	68	49	31	15
1,900	1,920	233	198	166	147	128	109	90	71	52	33	17
1,920	1,940	237	202	169	150	131	111	92	73	54	35	19
1,940	1,960	242	206	171	152	133	114	95	76	56	37	21
1,960	1,980	246	211	176	155	135	116	97	78	59	40	23
1,980	2,000	250	215	180	157	138	119	99	80	61	42	25
2,000	2,020	255	220	184	159	140	121	102	83	64	44	27
2,020	2,040	259	224	189	162	143	123	104	85	66	47	29
2,040	2,060	264	228	193	164	145	126	107	88	68	49	31
2,060	2,080	268	233	198	167	147	128	109	90	71	52	33
2,080	2,100	272	237	202	169	150	131	111	92	73	54	35
2,100	2,120	277	242	206	171	152	133	114	95	76	56	37
2,120	2,140	281	246	211	176	155	135	116	97	78	59	40
2,140	2,160	286	250	215	180	157	138	119	100	80	61	42
2,160	2,180	290	255	220	185	159	140	121	102	83	64	44
2,180	2,200	294	259	224	189	162	143	123	104	85	66	47
2,200	2,220	299	264	228	193	164	145	126	107	88	68	49
2,220	2,240	303	268	233	198	167	147	128	109	90	71	52
2,240	2,260	308	272	237	202	169	150	131	112	92	73	54

\$2,260 and over

Use Table 2(a) for a SINGLE person on page 27. Also see the instructions on page 25.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—BIWEEKLY Payroll Period

(For Wages Paid through December 31, 2018)

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	\$445	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
445	455	1	0	0	0	0	0	0	0	0	0	0
455	465	2	0	0	0	0	0	0	0	0	0	0
465	475	3	0	0	0	0	0	0	0	0	0	0
475	485	4	0	0	0	0	0	0	0	0	0	0
485	495	5	0	0	0	0	0	0	0	0	0	0
495	505	6	0	0	0	0	0	0	0	0	0	0
505	525	7	0	0	0	0	0	0	0	0	0	0
525	545	9	0	0	0	0	0	0	0	0	0	0
545	565	11	0	0	0	0	0	0	0	0	0	0
565	585	13	0	0	0	0	0	0	0	0	0	0
585	605	15	0	0	0	0	0	0	0	0	0	0
605	625	17	1	0	0	0	0	0	0	0	0	0
625	645	19	3	0	0	0	0	0	0	0	0	0
645	665	21	5	0	0	0	0	0	0	0	0	0
665	685	23	7	0	0	0	0	0	0	0	0	0
685	705	25	9	0	0	0	0	0	0	0	0	0
705	725	27	11	0	0	0	0	0	0	0	0	0
725	745	29	13	0	0	0	0	0	0	0	0	0
745	765	31	15	0	0	0	0	0	0	0	0	0
765	785	33	17	1	0	0	0	0	0	0	0	0
785	805	35	19	3	0	0	0	0	0	0	0	0
805	825	37	21	5	0	0	0	0	0	0	0	0
825	845	39	23	7	0	0	0	0	0	0	0	0
845	865	41	25	9	0	0	0	0	0	0	0	0
865	885	43	27	11	0	0	0	0	0	0	0	0
885	905	45	29	13	0	0	0	0	0	0	0	0
905	925	47	31	15	0	0	0	0	0	0	0	0
925	945	49	33	17	1	0	0	0	0	0	0	0
945	965	51	35	19	3	0	0	0	0	0	0	0
965	985	53	37	21	5	0	0	0	0	0	0	0
985	1,005	55	39	23	7	0	0	0	0	0	0	0
1,005	1,025	57	41	25	9	0	0	0	0	0	0	0
1,025	1,045	59	43	27	11	0	0	0	0	0	0	0
1,045	1,065	61	45	29	13	0	0	0	0	0	0	0
1,065	1,085	63	47	31	15	0	0	0	0	0	0	0
1,085	1,105	65	49	33	17	1	0	0	0	0	0	0
1,105	1,125	67	51	35	19	3	0	0	0	0	0	0
1,125	1,145	69	53	37	21	5	0	0	0	0	0	0
1,145	1,165	71	55	39	23	7	0	0	0	0	0	0
1,165	1,185	73	57	41	25	9	0	0	0	0	0	0
1,185	1,205	75	59	43	27	11	0	0	0	0	0	0
1,205	1,225	78	61	45	29	13	0	0	0	0	0	0
1,225	1,245	80	63	47	31	15	0	0	0	0	0	0
1,245	1,265	83	65	49	33	17	1	0	0	0	0	0
1,265	1,285	85	67	51	35	19	3	0	0	0	0	0
1,285	1,305	87	69	53	37	21	5	0	0	0	0	0
1,305	1,325	90	71	55	39	23	7	0	0	0	0	0
1,325	1,345	92	73	57	41	25	9	0	0	0	0	0
1,345	1,365	95	75	59	43	27	11	0	0	0	0	0
1,365	1,385	97	78	61	45	29	13	0	0	0	0	0
1,385	1,405	99	80	63	47	31	15	0	0	0	0	0
1,405	1,425	102	83	65	49	33	17	1	0	0	0	0
1,425	1,445	104	85	67	51	35	19	3	0	0	0	0
1,445	1,465	107	87	69	53	37	21	5	0	0	0	0
1,465	1,485	109	90	71	55	39	23	7	0	0	0	0
1,485	1,505	111	92	73	57	41	25	9	0	0	0	0
1,505	1,525	114	95	76	59	43	27	11	0	0	0	0
1,525	1,545	116	97	78	61	45	29	13	0	0	0	0
1,545	1,565	119	99	80	63	47	31	15	0	0	0	0
1,565	1,585	121	102	83	65	49	33	17	1	0	0	0
1,585	1,605	123	104	85	67	51	35	19	3	0	0	0
1,605	1,625	126	107	88	69	53	37	21	5	0	0	0
1,625	1,645	128	109	90	71	55	39	23	7	0	0	0
1,645	1,665	131	111	92	73	57	41	25	9	0	0	0
1,665	1,685	133	114	95	76	59	43	27	11	0	0	0
1,685	1,705	135	116	97	78	61	45	29	13	0	0	0
1,705	1,725	138	119	100	80	63	47	31	15	0	0	0
1,725	1,745	140	121	102	83	65	49	33	17	1	0	0
1,745	1,765	143	123	104	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 31, 2018)

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—												
\$1,765	\$1,785	\$145	\$126	\$107	\$88	\$69	\$53	\$37	\$21	\$5	\$0	\$0
1,785	1,805	147	128	109	90	71	55	39	23	7	0	0
1,805	1,825	150	131	112	92	73	57	41	25	9	0	0
1,825	1,845	152	133	114	95	76	59	43	27	11	0	0
1,845	1,865	155	135	116	97	78	61	45	29	13	0	0
1,865	1,885	157	138	119	100	80	63	47	31	15	0	0
1,885	1,905	159	140	121	102	83	65	49	33	17	1	0
1,905	1,925	162	143	124	104	85	67	51	35	19	3	0
1,925	1,945	164	145	126	107	88	69	53	37	21	5	0
1,945	1,965	167	147	128	109	90	71	55	39	23	7	0
1,965	1,985	169	150	131	112	92	73	57	41	25	9	0
1,985	2,005	171	152	133	114	95	76	59	43	27	11	0
2,005	2,025	174	155	136	116	97	78	61	45	29	13	0
2,025	2,045	176	157	138	119	100	80	63	47	31	15	0
2,045	2,065	179	159	140	121	102	83	65	49	33	17	1
2,065	2,085	181	162	143	124	104	85	67	51	35	19	3
2,085	2,105	183	164	145	126	107	88	69	53	37	21	5
2,105	2,125	186	167	148	128	109	90	71	55	39	23	7
2,125	2,145	188	169	150	131	112	92	73	57	41	25	9
2,145	2,165	191	171	152	133	114	95	76	59	43	27	11
2,165	2,185	193	174	155	136	116	97	78	61	45	29	13
2,185	2,205	195	176	157	138	119	100	81	63	47	31	15
2,205	2,225	198	179	160	140	121	102	83	65	49	33	17
2,225	2,245	200	181	162	143	124	104	85	67	51	35	19
2,245	2,265	203	183	164	145	126	107	88	69	53	37	21
2,265	2,285	205	186	167	148	128	109	90	71	55	39	23
2,285	2,305	207	188	169	150	131	112	93	73	57	41	25
2,305	2,325	210	191	172	152	133	114	95	76	59	43	27
2,325	2,345	212	193	174	155	136	116	97	78	61	45	29
2,345	2,365	215	195	176	157	138	119	100	81	63	47	31
2,365	2,385	217	198	179	160	140	121	102	83	65	49	33
2,385	2,405	219	200	181	162	143	124	105	85	67	51	35
2,405	2,425	222	203	184	164	145	126	107	88	69	53	37
2,425	2,445	224	205	186	167	148	128	109	90	71	55	39
2,445	2,465	227	207	188	169	150	131	112	93	73	57	41
2,465	2,485	229	210	191	172	152	133	114	95	76	59	43
2,485	2,505	231	212	193	174	155	136	117	97	78	61	45
2,505	2,525	234	215	196	176	157	138	119	100	81	63	47
2,525	2,545	236	217	198	179	160	140	121	102	83	65	49
2,545	2,565	239	219	200	181	162	143	124	105	85	67	51
2,565	2,585	241	222	203	184	164	145	126	107	88	69	53
2,585	2,605	243	224	205	186	167	148	129	109	90	71	55
2,605	2,625	246	227	208	188	169	150	131	112	93	73	57
2,625	2,645	248	229	210	191	172	152	133	114	95	76	59
2,645	2,665	251	231	212	193	174	155	136	117	97	78	61
2,665	2,685	253	234	215	196	176	157	138	119	100	81	63
2,685	2,705	255	236	217	198	179	160	141	121	102	83	65
2,705	2,725	258	239	220	200	181	162	143	124	105	85	67
2,725	2,745	260	241	222	203	184	164	145	126	107	88	69
2,745	2,765	263	243	224	205	186	167	148	129	109	90	71
2,765	2,785	265	246	227	208	188	169	150	131	112	93	74
2,785	2,805	267	248	229	210	191	172	153	133	114	95	76
2,805	2,825	270	251	232	212	193	174	155	136	117	97	78
2,825	2,845	272	253	234	215	196	176	157	138	119	100	81
2,845	2,865	275	255	236	217	198	179	160	141	121	102	83
2,865	2,885	277	258	239	220	200	181	162	143	124	105	86
2,885	2,905	279	260	241	222	203	184	165	145	126	107	88
2,905	2,925	282	263	244	224	205	186	167	148	129	109	90
2,925	2,945	284	265	246	227	208	188	169	150	131	112	93
2,945	2,965	287	267	248	229	210	191	172	153	133	114	95
2,965	2,985	289	270	251	232	212	193	174	155	136	117	98
2,985	3,005	291	272	253	234	215	196	177	157	138	119	100
3,005	3,025	294	275	256	236	217	198	179	160	141	121	102
3,025	3,045	296	277	258	239	220	200	181	162	143	124	105
3,045	3,065	299	279	260	241	222	203	184	165	145	126	107
3,065	3,085	301	282	263	244	224	205	186	167	148	129	110

\$3,085 and over

Use Table 2(b) for a MARRIED person on page 27. Also see the instructions on page 25.

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 31, 2018)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$ 0	\$160	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
160	165	1	0	0	0	0	0	0	0	0	0	0
165	170	1	0	0	0	0	0	0	0	0	0	0
170	175	2	0	0	0	0	0	0	0	0	0	0
175	180	2	0	0	0	0	0	0	0	0	0	0
180	185	3	0	0	0	0	0	0	0	0	0	0
185	190	3	0	0	0	0	0	0	0	0	0	0
190	195	4	0	0	0	0	0	0	0	0	0	0
195	200	4	0	0	0	0	0	0	0	0	0	0
200	205	5	0	0	0	0	0	0	0	0	0	0
205	210	5	0	0	0	0	0	0	0	0	0	0
210	215	6	0	0	0	0	0	0	0	0	0	0
215	220	6	0	0	0	0	0	0	0	0	0	0
220	225	7	0	0	0	0	0	0	0	0	0	0
225	230	7	0	0	0	0	0	0	0	0	0	0
230	235	8	0	0	0	0	0	0	0	0	0	0
235	240	8	0	0	0	0	0	0	0	0	0	0
240	245	9	0	0	0	0	0	0	0	0	0	0
245	250	9	0	0	0	0	0	0	0	0	0	0
250	260	10	0	0	0	0	0	0	0	0	0	0
260	270	11	0	0	0	0	0	0	0	0	0	0
270	280	12	0	0	0	0	0	0	0	0	0	0
280	290	13	0	0	0	0	0	0	0	0	0	0
290	300	14	0	0	0	0	0	0	0	0	0	0
300	310	15	0	0	0	0	0	0	0	0	0	0
310	320	16	0	0	0	0	0	0	0	0	0	0
320	330	17	0	0	0	0	0	0	0	0	0	0
330	340	18	1	0	0	0	0	0	0	0	0	0
340	350	19	2	0	0	0	0	0	0	0	0	0
350	360	20	3	0	0	0	0	0	0	0	0	0
360	370	21	4	0	0	0	0	0	0	0	0	0
370	380	22	5	0	0	0	0	0	0	0	0	0
380	390	23	6	0	0	0	0	0	0	0	0	0
390	400	24	7	0	0	0	0	0	0	0	0	0
400	410	25	8	0	0	0	0	0	0	0	0	0
410	420	26	9	0	0	0	0	0	0	0	0	0
420	430	27	10	0	0	0	0	0	0	0	0	0
430	440	28	11	0	0	0	0	0	0	0	0	0
440	450	29	12	0	0	0	0	0	0	0	0	0
450	460	30	13	0	0	0	0	0	0	0	0	0
460	470	31	14	0	0	0	0	0	0	0	0	0
470	480	32	15	0	0	0	0	0	0	0	0	0
480	490	33	16	0	0	0	0	0	0	0	0	0
490	500	34	17	0	0	0	0	0	0	0	0	0
500	520	36	18	1	0	0	0	0	0	0	0	0
520	540	38	20	3	0	0	0	0	0	0	0	0
540	560	40	22	5	0	0	0	0	0	0	0	0
560	580	42	24	7	0	0	0	0	0	0	0	0
580	600	44	26	9	0	0	0	0	0	0	0	0
600	620	47	28	11	0	0	0	0	0	0	0	0
620	640	49	30	13	0	0	0	0	0	0	0	0
640	660	52	32	15	0	0	0	0	0	0	0	0
660	680	54	34	17	0	0	0	0	0	0	0	0
680	700	56	36	19	2	0	0	0	0	0	0	0
700	720	59	38	21	4	0	0	0	0	0	0	0
720	740	61	40	23	6	0	0	0	0	0	0	0
740	760	64	43	25	8	0	0	0	0	0	0	0
760	780	66	45	27	10	0	0	0	0	0	0	0
780	800	68	48	29	12	0	0	0	0	0	0	0
800	820	71	50	31	14	0	0	0	0	0	0	0
820	840	73	52	33	16	0	0	0	0	0	0	0
840	860	76	55	35	18	0	0	0	0	0	0	0
860	880	78	57	37	20	2	0	0	0	0	0	0
880	900	80	60	39	22	4	0	0	0	0	0	0
900	920	83	62	41	24	6	0	0	0	0	0	0
920	940	85	64	44	26	8	0	0	0	0	0	0
940	960	88	67	46	28	10	0	0	0	0	0	0
960	980	90	69	48	30	12	0	0	0	0	0	0
980	1,000	92	72	51	32	14	0	0	0	0	0	0
1,000	1,020	95	74	53	34	16	0	0	0	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 31, 2018)

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—												
\$1,020	\$1,040	\$97	\$76	\$56	\$36	\$18	\$1	\$0	\$0	\$0	\$0	\$0
1,040	1,060	100	79	58	38	20	3	0	0	0	0	0
1,060	1,080	102	81	60	40	22	5	0	0	0	0	0
1,080	1,100	104	84	63	42	24	7	0	0	0	0	0
1,100	1,120	107	86	65	45	26	9	0	0	0	0	0
1,120	1,140	109	88	68	47	28	11	0	0	0	0	0
1,140	1,160	112	91	70	49	30	13	0	0	0	0	0
1,160	1,180	114	93	72	52	32	15	0	0	0	0	0
1,180	1,200	116	96	75	54	34	17	0	0	0	0	0
1,200	1,220	119	98	77	57	36	19	2	0	0	0	0
1,220	1,240	121	100	80	59	38	21	4	0	0	0	0
1,240	1,260	124	103	82	61	41	23	6	0	0	0	0
1,260	1,280	126	105	84	64	43	25	8	0	0	0	0
1,280	1,300	128	108	87	66	45	27	10	0	0	0	0
1,300	1,320	131	110	89	69	48	29	12	0	0	0	0
1,320	1,340	133	112	92	71	50	31	14	0	0	0	0
1,340	1,360	136	115	94	73	53	33	16	0	0	0	0
1,360	1,380	138	117	96	76	55	35	18	1	0	0	0
1,380	1,400	140	120	99	78	57	37	20	3	0	0	0
1,400	1,420	143	122	101	81	60	39	22	5	0	0	0
1,420	1,440	145	124	104	83	62	41	24	7	0	0	0
1,440	1,460	148	127	106	85	65	44	26	9	0	0	0
1,460	1,480	150	129	108	88	67	46	28	11	0	0	0
1,480	1,500	152	132	111	90	69	49	30	13	0	0	0
1,500	1,520	155	134	113	93	72	51	32	15	0	0	0
1,520	1,540	157	136	116	95	74	53	34	17	0	0	0
1,540	1,560	160	139	118	97	77	56	36	19	1	0	0
1,560	1,580	162	141	120	100	79	58	38	21	3	0	0
1,580	1,600	164	144	123	102	81	61	40	23	5	0	0
1,600	1,620	167	146	125	105	84	63	42	25	7	0	0
1,620	1,640	169	148	128	107	86	65	45	27	9	0	0
1,640	1,660	172	151	130	109	89	68	47	29	11	0	0
1,660	1,680	174	153	132	112	91	70	49	31	13	0	0
1,680	1,700	176	156	135	114	93	73	52	33	15	0	0
1,700	1,720	179	158	137	117	96	75	54	35	17	0	0
1,720	1,740	181	160	140	119	98	77	57	37	19	2	0
1,740	1,760	184	163	142	121	101	80	59	39	21	4	0
1,760	1,780	186	165	144	124	103	82	61	41	23	6	0
1,780	1,800	191	168	147	126	105	85	64	43	25	8	0
1,800	1,820	195	170	149	129	108	87	66	46	27	10	0
1,820	1,840	199	172	152	131	110	89	69	48	29	12	0
1,840	1,860	204	175	154	133	113	92	71	50	31	14	0
1,860	1,880	208	177	156	136	115	94	73	53	33	16	0
1,880	1,900	213	180	159	138	117	97	76	55	35	18	1
1,900	1,920	217	182	161	141	120	99	78	58	37	20	3
1,920	1,940	221	184	164	143	122	101	81	60	39	22	5
1,940	1,960	226	188	166	145	125	104	83	62	42	24	7
1,960	1,980	230	192	168	148	127	106	85	65	44	26	9
1,980	2,000	235	197	171	150	129	109	88	67	46	28	11
2,000	2,020	239	201	173	153	132	111	90	70	49	30	13
2,020	2,040	243	205	176	155	134	113	93	72	51	32	15
2,040	2,060	248	210	178	157	137	116	95	74	54	34	17
2,060	2,080	252	214	180	160	139	118	97	77	56	36	19
2,080	2,100	257	219	183	162	141	121	100	79	58	38	21
2,100	2,120	261	223	185	165	144	123	102	82	61	40	23
2,120	2,140	265	227	189	167	146	125	105	84	63	42	25
2,140	2,160	270	232	194	169	149	128	107	86	66	45	27
2,160	2,180	274	236	198	172	151	130	109	89	68	47	29
2,180	2,200	279	241	203	174	153	133	112	91	70	50	31
2,200	2,220	283	245	207	177	156	135	114	94	73	52	33
2,220	2,240	287	249	211	179	158	137	117	96	75	54	35
2,240	2,260	292	254	216	181	161	140	119	98	78	57	37
2,260	2,280	296	258	220	184	163	142	121	101	80	59	39
2,280	2,300	301	263	225	187	165	145	124	103	82	62	41
2,300	2,320	305	267	229	191	168	147	126	106	85	64	43

\$2,320 and over

Use Table 3(a) for a SINGLE person on page 27. Also see the instructions on page 25.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 31, 2018)

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	\$485	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
485	495	1	0	0	0	0	0	0	0	0	0	0
495	505	2	0	0	0	0	0	0	0	0	0	0
505	525	3	0	0	0	0	0	0	0	0	0	0
525	545	5	0	0	0	0	0	0	0	0	0	0
545	565	7	0	0	0	0	0	0	0	0	0	0
565	585	9	0	0	0	0	0	0	0	0	0	0
585	605	11	0	0	0	0	0	0	0	0	0	0
605	625	13	0	0	0	0	0	0	0	0	0	0
625	645	15	0	0	0	0	0	0	0	0	0	0
645	665	17	0	0	0	0	0	0	0	0	0	0
665	685	19	2	0	0	0	0	0	0	0	0	0
685	705	21	4	0	0	0	0	0	0	0	0	0
705	725	23	6	0	0	0	0	0	0	0	0	0
725	745	25	8	0	0	0	0	0	0	0	0	0
745	765	27	10	0	0	0	0	0	0	0	0	0
765	785	29	12	0	0	0	0	0	0	0	0	0
785	805	31	14	0	0	0	0	0	0	0	0	0
805	825	33	16	0	0	0	0	0	0	0	0	0
825	845	35	18	1	0	0	0	0	0	0	0	0
845	865	37	20	3	0	0	0	0	0	0	0	0
865	885	39	22	5	0	0	0	0	0	0	0	0
885	905	41	24	7	0	0	0	0	0	0	0	0
905	925	43	26	9	0	0	0	0	0	0	0	0
925	945	45	28	11	0	0	0	0	0	0	0	0
945	965	47	30	13	0	0	0	0	0	0	0	0
965	985	49	32	15	0	0	0	0	0	0	0	0
985	1,005	51	34	17	0	0	0	0	0	0	0	0
1,005	1,025	53	36	19	2	0	0	0	0	0	0	0
1,025	1,045	55	38	21	4	0	0	0	0	0	0	0
1,045	1,065	57	40	23	6	0	0	0	0	0	0	0
1,065	1,085	59	42	25	8	0	0	0	0	0	0	0
1,085	1,105	61	44	27	10	0	0	0	0	0	0	0
1,105	1,125	63	46	29	12	0	0	0	0	0	0	0
1,125	1,145	65	48	31	14	0	0	0	0	0	0	0
1,145	1,165	67	50	33	16	0	0	0	0	0	0	0
1,165	1,185	69	52	35	18	0	0	0	0	0	0	0
1,185	1,205	71	54	37	20	2	0	0	0	0	0	0
1,205	1,225	73	56	39	22	4	0	0	0	0	0	0
1,225	1,245	75	58	41	24	6	0	0	0	0	0	0
1,245	1,265	77	60	43	26	8	0	0	0	0	0	0
1,265	1,285	79	62	45	28	10	0	0	0	0	0	0
1,285	1,305	82	64	47	30	12	0	0	0	0	0	0
1,305	1,325	84	66	49	32	14	0	0	0	0	0	0
1,325	1,345	87	68	51	34	16	0	0	0	0	0	0
1,345	1,365	89	70	53	36	18	1	0	0	0	0	0
1,365	1,385	91	72	55	38	20	3	0	0	0	0	0
1,385	1,405	94	74	57	40	22	5	0	0	0	0	0
1,405	1,425	96	76	59	42	24	7	0	0	0	0	0
1,425	1,445	99	78	61	44	26	9	0	0	0	0	0
1,445	1,465	101	80	63	46	28	11	0	0	0	0	0
1,465	1,485	103	83	65	48	30	13	0	0	0	0	0
1,485	1,505	106	85	67	50	32	15	0	0	0	0	0
1,505	1,525	108	87	69	52	34	17	0	0	0	0	0
1,525	1,545	111	90	71	54	36	19	2	0	0	0	0
1,545	1,565	113	92	73	56	38	21	4	0	0	0	0
1,565	1,585	115	95	75	58	40	23	6	0	0	0	0
1,585	1,605	118	97	77	60	42	25	8	0	0	0	0
1,605	1,625	120	99	79	62	44	27	10	0	0	0	0
1,625	1,645	123	102	81	64	46	29	12	0	0	0	0
1,645	1,665	125	104	83	66	48	31	14	0	0	0	0
1,665	1,685	127	107	86	68	50	33	16	0	0	0	0
1,685	1,705	130	109	88	70	52	35	18	0	0	0	0
1,705	1,725	132	111	91	72	54	37	20	2	0	0	0
1,725	1,745	135	114	93	74	56	39	22	4	0	0	0
1,745	1,765	137	116	95	76	58	41	24	6	0	0	0
1,765	1,785	139	119	98	78	60	43	26	8	0	0	0
1,785	1,805	142	121	100	80	62	45	28	10	0	0	0
1,805	1,825	144	123	103	82	64	47	30	12	0	0	0
1,825	1,845	147	126	105	84	66	49	32	14	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—SEMIMONTHLY Payroll Period

(For Wages Paid through December 31, 2018)

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—												
\$1,845	\$1,865	\$149	\$128	\$107	\$87	\$68	\$51	\$34	\$16	\$0	\$0	\$0
1,865	1,885	151	131	110	89	70	53	36	18	1	0	0
1,885	1,905	154	133	112	92	72	55	38	20	3	0	0
1,905	1,925	156	135	115	94	74	57	40	22	5	0	0
1,925	1,945	159	138	117	96	76	59	42	24	7	0	0
1,945	1,965	161	140	119	99	78	61	44	26	9	0	0
1,965	1,985	163	143	122	101	80	63	46	28	11	0	0
1,985	2,005	166	145	124	104	83	65	48	30	13	0	0
2,005	2,025	168	147	127	106	85	67	50	32	15	0	0
2,025	2,045	171	150	129	108	88	69	52	34	17	0	0
2,045	2,065	173	152	131	111	90	71	54	36	19	2	0
2,065	2,085	175	155	134	113	92	73	56	38	21	4	0
2,085	2,105	178	157	136	116	95	75	58	40	23	6	0
2,105	2,125	180	159	139	118	97	77	60	42	25	8	0
2,125	2,145	183	162	141	120	100	79	62	44	27	10	0
2,145	2,165	185	164	143	123	102	81	64	46	29	12	0
2,165	2,185	187	167	146	125	104	84	66	48	31	14	0
2,185	2,205	190	169	148	128	107	86	68	50	33	16	0
2,205	2,225	192	171	151	130	109	88	70	52	35	18	0
2,225	2,245	195	174	153	132	112	91	72	54	37	20	2
2,245	2,265	197	176	155	135	114	93	74	56	39	22	4
2,265	2,285	199	179	158	137	116	96	76	58	41	24	6
2,285	2,305	202	181	160	140	119	98	78	60	43	26	8
2,305	2,325	204	183	163	142	121	100	80	62	45	28	10
2,325	2,345	207	186	165	144	124	103	82	64	47	30	12
2,345	2,365	209	188	167	147	126	105	84	66	49	32	14
2,365	2,385	211	191	170	149	128	108	87	68	51	34	16
2,385	2,405	214	193	172	152	131	110	89	70	53	36	18
2,405	2,425	216	195	175	154	133	112	92	72	55	38	20
2,425	2,445	219	198	177	156	136	115	94	74	57	40	22
2,445	2,465	221	200	179	159	138	117	96	76	59	42	24
2,465	2,485	223	203	182	161	140	120	99	78	61	44	26
2,485	2,505	226	205	184	164	143	122	101	81	63	46	28
2,505	2,525	228	207	187	166	145	124	104	83	65	48	30
2,525	2,545	231	210	189	168	148	127	106	85	67	50	32
2,545	2,565	233	212	191	171	150	129	108	88	69	52	34
2,565	2,585	235	215	194	173	152	132	111	90	71	54	36
2,585	2,605	238	217	196	176	155	134	113	93	73	56	38
2,605	2,625	240	219	199	178	157	136	116	95	75	58	40
2,625	2,645	243	222	201	180	160	139	118	97	77	60	42
2,645	2,665	245	224	203	183	162	141	120	100	79	62	44
2,665	2,685	247	227	206	185	164	144	123	102	81	64	46
2,685	2,705	250	229	208	188	167	146	125	105	84	66	48
2,705	2,725	252	231	211	190	169	148	128	107	86	68	50
2,725	2,745	255	234	213	192	172	151	130	109	89	70	52
2,745	2,765	257	236	215	195	174	153	132	112	91	72	54
2,765	2,785	259	239	218	197	176	156	135	114	93	74	56
2,785	2,805	262	241	220	200	179	158	137	117	96	76	58
2,805	2,825	264	243	223	202	181	160	140	119	98	78	60
2,825	2,845	267	246	225	204	184	163	142	121	101	80	62
2,845	2,865	269	248	227	207	186	165	144	124	103	82	64
2,865	2,885	271	251	230	209	188	168	147	126	105	85	66
2,885	2,905	274	253	232	212	191	170	149	129	108	87	68
2,905	2,925	276	255	235	214	193	172	152	131	110	89	70
2,925	2,945	279	258	237	216	196	175	154	133	113	92	72
2,945	2,965	281	260	239	219	198	177	156	136	115	94	74
2,965	2,985	283	263	242	221	200	180	159	138	117	97	76
2,985	3,005	286	265	244	224	203	182	161	141	120	99	78
3,005	3,025	288	267	247	226	205	184	164	143	122	101	81
3,025	3,045	291	270	249	228	208	187	166	145	125	104	83
3,045	3,065	293	272	251	231	210	189	168	148	127	106	85
3,065	3,085	295	275	254	233	212	192	171	150	129	109	88
3,085	3,105	298	277	256	236	215	194	173	153	132	111	90
3,105	3,125	300	279	259	238	217	196	176	155	134	113	93
3,125	3,145	303	282	261	240	220	199	178	157	137	116	95
3,145	3,165	305	284	263	243	222	201	180	160	139	118	97

\$3,165 and over

Use Table 3(b) for a MARRIED person on page 27. Also see the instructions on page 25.

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2018)

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	\$305	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
305	325	1	0	0	0	0	0	0	0	0	0	0
325	345	3	0	0	0	0	0	0	0	0	0	0
345	365	5	0	0	0	0	0	0	0	0	0	0
365	385	7	0	0	0	0	0	0	0	0	0	0
385	405	9	0	0	0	0	0	0	0	0	0	0
405	425	11	0	0	0	0	0	0	0	0	0	0
425	445	13	0	0	0	0	0	0	0	0	0	0
445	465	15	0	0	0	0	0	0	0	0	0	0
465	485	17	0	0	0	0	0	0	0	0	0	0
485	505	19	0	0	0	0	0	0	0	0	0	0
505	525	21	0	0	0	0	0	0	0	0	0	0
525	545	23	0	0	0	0	0	0	0	0	0	0
545	565	25	0	0	0	0	0	0	0	0	0	0
565	585	27	0	0	0	0	0	0	0	0	0	0
585	605	29	0	0	0	0	0	0	0	0	0	0
605	645	32	0	0	0	0	0	0	0	0	0	0
645	685	36	1	0	0	0	0	0	0	0	0	0
685	725	40	5	0	0	0	0	0	0	0	0	0
725	765	44	9	0	0	0	0	0	0	0	0	0
765	805	48	13	0	0	0	0	0	0	0	0	0
805	845	52	17	0	0	0	0	0	0	0	0	0
845	885	56	21	0	0	0	0	0	0	0	0	0
885	925	60	25	0	0	0	0	0	0	0	0	0
925	965	64	29	0	0	0	0	0	0	0	0	0
965	1,005	68	33	0	0	0	0	0	0	0	0	0
1,005	1,045	72	37	3	0	0	0	0	0	0	0	0
1,045	1,085	76	41	7	0	0	0	0	0	0	0	0
1,085	1,125	80	45	11	0	0	0	0	0	0	0	0
1,125	1,165	85	49	15	0	0	0	0	0	0	0	0
1,165	1,205	89	53	19	0	0	0	0	0	0	0	0
1,205	1,245	94	57	23	0	0	0	0	0	0	0	0
1,245	1,285	99	61	27	0	0	0	0	0	0	0	0
1,285	1,325	104	65	31	0	0	0	0	0	0	0	0
1,325	1,365	109	69	35	0	0	0	0	0	0	0	0
1,365	1,405	113	73	39	4	0	0	0	0	0	0	0
1,405	1,445	118	77	43	8	0	0	0	0	0	0	0
1,445	1,485	123	81	47	12	0	0	0	0	0	0	0
1,485	1,525	128	86	51	16	0	0	0	0	0	0	0
1,525	1,565	133	91	55	20	0	0	0	0	0	0	0
1,565	1,605	137	96	59	24	0	0	0	0	0	0	0
1,605	1,645	142	101	63	28	0	0	0	0	0	0	0
1,645	1,685	147	105	67	32	0	0	0	0	0	0	0
1,685	1,725	152	110	71	36	1	0	0	0	0	0	0
1,725	1,765	157	115	75	40	5	0	0	0	0	0	0
1,765	1,805	161	120	79	44	9	0	0	0	0	0	0
1,805	1,845	166	125	83	48	13	0	0	0	0	0	0
1,845	1,885	171	129	88	52	17	0	0	0	0	0	0
1,885	1,925	176	134	93	56	21	0	0	0	0	0	0
1,925	1,965	181	139	98	60	25	0	0	0	0	0	0
1,965	2,005	185	144	102	64	29	0	0	0	0	0	0
2,005	2,045	190	149	107	68	33	0	0	0	0	0	0
2,045	2,085	195	153	112	72	37	3	0	0	0	0	0
2,085	2,125	200	158	117	76	41	7	0	0	0	0	0
2,125	2,165	205	163	122	80	45	11	0	0	0	0	0
2,165	2,205	209	168	126	85	49	15	0	0	0	0	0
2,205	2,245	214	173	131	90	53	19	0	0	0	0	0
2,245	2,285	219	177	136	94	57	23	0	0	0	0	0
2,285	2,325	224	182	141	99	61	27	0	0	0	0	0
2,325	2,365	229	187	146	104	65	31	0	0	0	0	0
2,365	2,405	233	192	150	109	69	35	0	0	0	0	0
2,405	2,445	238	197	155	114	73	39	4	0	0	0	0
2,445	2,485	243	201	160	118	77	43	8	0	0	0	0
2,485	2,525	248	206	165	123	82	47	12	0	0	0	0
2,525	2,565	253	211	170	128	87	51	16	0	0	0	0
2,565	2,605	257	216	174	133	91	55	20	0	0	0	0
2,605	2,645	262	221	179	138	96	59	24	0	0	0	0
2,645	2,685	267	225	184	142	101	63	28	0	0	0	0
2,685	2,725	272	230	189	147	106	67	32	0	0	0	0
2,725	2,765	277	235	194	152	111	71	36	2	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2018)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$2,765	\$2,805	\$281	\$240	\$198	\$157	\$115	\$75	\$40	\$6	\$0	\$0	\$0
2,805	2,845	286	245	203	162	120	79	44	10	0	0	0
2,845	2,885	291	249	208	166	125	83	48	14	0	0	0
2,885	2,925	296	254	213	171	130	88	52	18	0	0	0
2,925	2,965	301	259	218	176	135	93	56	22	0	0	0
2,965	3,005	305	264	222	181	139	98	60	26	0	0	0
3,005	3,045	310	269	227	186	144	103	64	30	0	0	0
3,045	3,085	315	273	232	190	149	107	68	34	0	0	0
3,085	3,125	320	278	237	195	154	112	72	38	3	0	0
3,125	3,165	325	283	242	200	159	117	76	42	7	0	0
3,165	3,205	329	288	246	205	163	122	80	46	11	0	0
3,205	3,245	334	293	251	210	168	127	85	50	15	0	0
3,245	3,285	339	297	256	214	173	131	90	54	19	0	0
3,285	3,325	344	302	261	219	178	136	95	58	23	0	0
3,325	3,365	349	307	266	224	183	141	100	62	27	0	0
3,365	3,405	353	312	270	229	187	146	104	66	31	0	0
3,405	3,445	358	317	275	234	192	151	109	70	35	0	0
3,445	3,485	363	321	280	238	197	155	114	74	39	4	0
3,485	3,525	368	326	285	243	202	160	119	78	43	8	0
3,525	3,565	374	331	290	248	207	165	124	82	47	12	0
3,565	3,605	382	336	294	253	211	170	128	87	51	16	0
3,605	3,645	391	341	299	258	216	175	133	92	55	20	0
3,645	3,685	400	345	304	262	221	179	138	96	59	24	0
3,685	3,725	409	350	309	267	226	184	143	101	63	28	0
3,725	3,765	418	355	314	272	231	189	148	106	67	32	0
3,765	3,805	426	360	318	277	235	194	152	111	71	36	2
3,805	3,845	435	365	323	282	240	199	157	116	75	40	6
3,845	3,885	444	369	328	286	245	203	162	120	79	44	10
3,885	3,925	453	377	333	291	250	208	167	125	84	48	14
3,925	3,965	462	386	338	296	255	213	172	130	89	52	18
3,965	4,005	470	394	342	301	259	218	176	135	93	56	22
4,005	4,045	479	403	347	306	264	223	181	140	98	60	26
4,045	4,085	488	412	352	310	269	227	186	144	103	64	30
4,085	4,125	497	421	357	315	274	232	191	149	108	68	34
4,125	4,165	506	430	362	320	279	237	196	154	113	72	38
4,165	4,205	514	438	366	325	283	242	200	159	117	76	42
4,205	4,245	523	447	371	330	288	247	205	164	122	81	46
4,245	4,285	532	456	380	334	293	251	210	168	127	85	50
4,285	4,325	541	465	389	339	298	256	215	173	132	90	54
4,325	4,365	550	474	398	344	303	261	220	178	137	95	58
4,365	4,405	558	482	406	349	307	266	224	183	141	100	62
4,405	4,445	567	491	415	354	312	271	229	188	146	105	66
4,445	4,485	576	500	424	358	317	275	234	192	151	109	70
4,485	4,525	585	509	433	363	322	280	239	197	156	114	74
4,525	4,565	594	518	442	368	327	285	244	202	161	119	78
4,565	4,605	602	526	450	374	331	290	248	207	165	124	82
4,605	4,645	611	535	459	383	336	295	253	212	170	129	87
4,645	4,685	620	544	468	392	341	299	258	216	175	133	92
4,685	4,725	629	553	477	401	346	304	263	221	180	138	97
4,725	4,765	638	562	486	409	351	309	268	226	185	143	102
4,765	4,805	646	570	494	418	355	314	272	231	189	148	106
4,805	4,845	655	579	503	427	360	319	277	236	194	153	111
4,845	4,885	664	588	512	436	365	323	282	240	199	157	116
4,885	4,925	673	597	521	445	370	328	287	245	204	162	121
4,925	4,965	682	606	530	453	377	333	292	250	209	167	126
4,965	5,005	690	614	538	462	386	338	296	255	213	172	130
5,005	5,045	699	623	547	471	395	343	301	260	218	177	135
5,045	5,085	708	632	556	480	404	347	306	264	223	181	140
5,085	5,125	717	641	565	489	413	352	311	269	228	186	145
5,125	5,165	726	650	574	497	421	357	316	274	233	191	150
5,165	5,205	734	658	582	506	430	362	320	279	237	196	154
5,205	5,245	743	667	591	515	439	367	325	284	242	201	159
5,245	5,285	752	676	600	524	448	372	330	288	247	205	164
5,285	5,325	761	685	609	533	457	380	335	293	252	210	169
5,325	5,365	770	694	618	541	465	389	340	298	257	215	174
5,365	5,405	778	702	626	550	474	398	344	303	261	220	178

\$5,405 and over

Use Table 4(a) for a SINGLE person on page 27. Also see the instructions on page 25.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2018)

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	\$950	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
950	990	1	0	0	0	0	0	0	0	0	0	0
990	1,030	5	0	0	0	0	0	0	0	0	0	0
1,030	1,070	9	0	0	0	0	0	0	0	0	0	0
1,070	1,110	13	0	0	0	0	0	0	0	0	0	0
1,110	1,150	17	0	0	0	0	0	0	0	0	0	0
1,150	1,190	21	0	0	0	0	0	0	0	0	0	0
1,190	1,230	25	0	0	0	0	0	0	0	0	0	0
1,230	1,270	29	0	0	0	0	0	0	0	0	0	0
1,270	1,310	33	0	0	0	0	0	0	0	0	0	0
1,310	1,350	37	2	0	0	0	0	0	0	0	0	0
1,350	1,390	41	6	0	0	0	0	0	0	0	0	0
1,390	1,430	45	10	0	0	0	0	0	0	0	0	0
1,430	1,470	49	14	0	0	0	0	0	0	0	0	0
1,470	1,510	53	18	0	0	0	0	0	0	0	0	0
1,510	1,550	57	22	0	0	0	0	0	0	0	0	0
1,550	1,590	61	26	0	0	0	0	0	0	0	0	0
1,590	1,630	65	30	0	0	0	0	0	0	0	0	0
1,630	1,670	69	34	0	0	0	0	0	0	0	0	0
1,670	1,710	73	38	4	0	0	0	0	0	0	0	0
1,710	1,750	77	42	8	0	0	0	0	0	0	0	0
1,750	1,790	81	46	12	0	0	0	0	0	0	0	0
1,790	1,830	85	50	16	0	0	0	0	0	0	0	0
1,830	1,870	89	54	20	0	0	0	0	0	0	0	0
1,870	1,910	93	58	24	0	0	0	0	0	0	0	0
1,910	1,950	97	62	28	0	0	0	0	0	0	0	0
1,950	1,990	101	66	32	0	0	0	0	0	0	0	0
1,990	2,030	105	70	36	1	0	0	0	0	0	0	0
2,030	2,070	109	74	40	5	0	0	0	0	0	0	0
2,070	2,110	113	78	44	9	0	0	0	0	0	0	0
2,110	2,150	117	82	48	13	0	0	0	0	0	0	0
2,150	2,190	121	86	52	17	0	0	0	0	0	0	0
2,190	2,230	125	90	56	21	0	0	0	0	0	0	0
2,230	2,270	129	94	60	25	0	0	0	0	0	0	0
2,270	2,310	133	98	64	29	0	0	0	0	0	0	0
2,310	2,350	137	102	68	33	0	0	0	0	0	0	0
2,350	2,390	141	106	72	37	2	0	0	0	0	0	0
2,390	2,430	145	110	76	41	6	0	0	0	0	0	0
2,430	2,470	149	114	80	45	10	0	0	0	0	0	0
2,470	2,510	153	118	84	49	14	0	0	0	0	0	0
2,510	2,550	157	122	88	53	18	0	0	0	0	0	0
2,550	2,590	161	126	92	57	22	0	0	0	0	0	0
2,590	2,630	166	130	96	61	26	0	0	0	0	0	0
2,630	2,670	171	134	100	65	30	0	0	0	0	0	0
2,670	2,710	176	138	104	69	34	0	0	0	0	0	0
2,710	2,750	180	142	108	73	38	4	0	0	0	0	0
2,750	2,790	185	146	112	77	42	8	0	0	0	0	0
2,790	2,830	190	150	116	81	46	12	0	0	0	0	0
2,830	2,870	195	154	120	85	50	16	0	0	0	0	0
2,870	2,910	200	158	124	89	54	20	0	0	0	0	0
2,910	2,950	204	163	128	93	58	24	0	0	0	0	0
2,950	2,990	209	168	132	97	62	28	0	0	0	0	0
2,990	3,030	214	172	136	101	66	32	0	0	0	0	0
3,030	3,070	219	177	140	105	70	36	1	0	0	0	0
3,070	3,110	224	182	144	109	74	40	5	0	0	0	0
3,110	3,150	228	187	148	113	78	44	9	0	0	0	0
3,150	3,190	233	192	152	117	82	48	13	0	0	0	0
3,190	3,230	238	196	156	121	86	52	17	0	0	0	0
3,230	3,270	243	201	160	125	90	56	21	0	0	0	0
3,270	3,310	248	206	165	129	94	60	25	0	0	0	0
3,310	3,350	252	211	169	133	98	64	29	0	0	0	0
3,350	3,390	257	216	174	137	102	68	33	0	0	0	0
3,390	3,430	262	220	179	141	106	72	37	3	0	0	0
3,430	3,470	267	225	184	145	110	76	41	7	0	0	0
3,470	3,510	272	230	189	149	114	80	45	11	0	0	0
3,510	3,550	276	235	193	153	118	84	49	15	0	0	0
3,550	3,590	281	240	198	157	122	88	53	19	0	0	0
3,590	3,630	286	244	203	161	126	92	57	23	0	0	0
3,630	3,670	291	249	208	166	130	96	61	27	0	0	0
3,670	3,710	296	254	213	171	134	100	65	31	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2018)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is—												
\$3,710	\$3,750	\$300	\$259	\$217	\$176	\$138	\$104	\$69	\$35	\$0	\$0	\$0
3,750	3,790	305	264	222	181	142	108	73	39	4	0	0
3,790	3,830	310	268	227	185	146	112	77	43	8	0	0
3,830	3,870	315	273	232	190	150	116	81	47	12	0	0
3,870	3,910	320	278	237	195	154	120	85	51	16	0	0
3,910	3,950	324	283	241	200	158	124	89	55	20	0	0
3,950	3,990	329	288	246	205	163	128	93	59	24	0	0
3,990	4,030	334	292	251	209	168	132	97	63	28	0	0
4,030	4,070	339	297	256	214	173	136	101	67	32	0	0
4,070	4,110	344	302	261	219	178	140	105	71	36	2	0
4,110	4,150	348	307	265	224	182	144	109	75	40	6	0
4,150	4,190	353	312	270	229	187	148	113	79	44	10	0
4,190	4,230	358	316	275	233	192	152	117	83	48	14	0
4,230	4,270	363	321	280	238	197	156	121	87	52	18	0
4,270	4,310	368	326	285	243	202	160	125	91	56	22	0
4,310	4,350	372	331	289	248	206	165	129	95	60	26	0
4,350	4,390	377	336	294	253	211	170	133	99	64	30	0
4,390	4,430	382	340	299	257	216	174	137	103	68	34	0
4,430	4,470	387	345	304	262	221	179	141	107	72	38	3
4,470	4,510	392	350	309	267	226	184	145	111	76	42	7
4,510	4,550	396	355	313	272	230	189	149	115	80	46	11
4,550	4,590	401	360	318	277	235	194	153	119	84	50	15
4,590	4,630	406	364	323	281	240	198	157	123	88	54	19
4,630	4,670	411	369	328	286	245	203	162	127	92	58	23
4,670	4,710	416	374	333	291	250	208	167	131	96	62	27
4,710	4,750	420	379	337	296	254	213	171	135	100	66	31
4,750	4,790	425	384	342	301	259	218	176	139	104	70	35
4,790	4,830	430	388	347	305	264	222	181	143	108	74	39
4,830	4,870	435	393	352	310	269	227	186	147	112	78	43
4,870	4,910	440	398	357	315	274	232	191	151	116	82	47
4,910	4,950	444	403	361	320	278	237	195	155	120	86	51
4,950	4,990	449	408	366	325	283	242	200	159	124	90	55
4,990	5,030	454	412	371	329	288	246	205	163	128	94	59
5,030	5,070	459	417	376	334	293	251	210	168	132	98	63
5,070	5,110	464	422	381	339	298	256	215	173	136	102	67
5,110	5,150	468	427	385	344	302	261	219	178	140	106	71
5,150	5,190	473	432	390	349	307	266	224	183	144	110	75
5,190	5,230	478	436	395	353	312	270	229	187	148	114	79
5,230	5,270	483	441	400	358	317	275	234	192	152	118	83
5,270	5,310	488	446	405	363	322	280	239	197	156	122	87
5,310	5,350	492	451	409	368	326	285	243	202	160	126	91
5,350	5,390	497	456	414	373	331	290	248	207	165	130	95
5,390	5,430	502	460	419	377	336	294	253	211	170	134	99
5,430	5,470	507	465	424	382	341	299	258	216	175	138	103
5,470	5,510	512	470	429	387	346	304	263	221	180	142	107
5,510	5,550	516	475	433	392	350	309	267	226	184	146	111
5,550	5,590	521	480	438	397	355	314	272	231	189	150	115
5,590	5,630	526	484	443	401	360	318	277	235	194	154	119
5,630	5,670	531	489	448	406	365	323	282	240	199	158	123
5,670	5,710	536	494	453	411	370	328	287	245	204	162	127
5,710	5,750	540	499	457	416	374	333	291	250	208	167	131
5,750	5,790	545	504	462	421	379	338	296	255	213	172	135
5,790	5,830	550	508	467	425	384	342	301	259	218	176	139
5,830	5,870	555	513	472	430	389	347	306	264	223	181	143
5,870	5,910	560	518	477	435	394	352	311	269	228	186	147
5,910	5,950	564	523	481	440	398	357	315	274	232	191	151
5,950	5,990	569	528	486	445	403	362	320	279	237	196	155
5,990	6,030	574	532	491	449	408	366	325	283	242	200	159
6,030	6,070	579	537	496	454	413	371	330	288	247	205	164
6,070	6,110	584	542	501	459	418	376	335	293	252	210	169
6,110	6,150	588	547	505	464	422	381	339	298	256	215	173
6,150	6,190	593	552	510	469	427	386	344	303	261	220	178
6,190	6,230	598	556	515	473	432	390	349	307	266	224	183
6,230	6,270	603	561	520	478	437	395	354	312	271	229	188
6,270	6,310	608	566	525	483	442	400	359	317	276	234	193
6,310	6,350	612	571	529	488	446	405	363	322	280	239	197

\$6,350 and over

Use Table 4(b) for a MARRIED person on page 27. Also see the instructions on page 25.

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—DAILY Payroll Period

(For Wages Paid through December 31, 2018)

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	\$18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18	21	1	0	0	0	0	0	0	0	0	0	0
21	24	1	0	0	0	0	0	0	0	0	0	0
24	27	1	0	0	0	0	0	0	0	0	0	0
27	30	1	0	0	0	0	0	0	0	0	0	0
30	33	2	0	0	0	0	0	0	0	0	0	0
33	36	2	0	0	0	0	0	0	0	0	0	0
36	39	2	1	0	0	0	0	0	0	0	0	0
39	42	3	1	0	0	0	0	0	0	0	0	0
42	45	3	1	0	0	0	0	0	0	0	0	0
45	48	3	2	0	0	0	0	0	0	0	0	0
48	51	4	2	0	0	0	0	0	0	0	0	0
51	54	4	2	1	0	0	0	0	0	0	0	0
54	57	4	3	1	0	0	0	0	0	0	0	0
57	60	5	3	1	0	0	0	0	0	0	0	0
60	63	5	3	2	0	0	0	0	0	0	0	0
63	66	5	3	2	0	0	0	0	0	0	0	0
66	69	6	4	2	1	0	0	0	0	0	0	0
69	72	6	4	2	1	0	0	0	0	0	0	0
72	75	6	4	3	1	0	0	0	0	0	0	0
75	78	7	5	3	1	0	0	0	0	0	0	0
78	81	7	5	3	2	0	0	0	0	0	0	0
81	84	7	6	4	2	0	0	0	0	0	0	0
84	87	8	6	4	2	1	0	0	0	0	0	0
87	90	8	6	4	3	1	0	0	0	0	0	0
90	93	9	7	5	3	1	0	0	0	0	0	0
93	96	9	7	5	3	2	0	0	0	0	0	0
96	99	9	7	5	4	2	0	0	0	0	0	0
99	102	10	8	6	4	2	1	0	0	0	0	0
102	105	10	8	6	4	3	1	0	0	0	0	0
105	108	10	8	7	5	3	1	0	0	0	0	0
108	111	11	9	7	5	3	2	0	0	0	0	0
111	114	11	9	7	5	3	2	0	0	0	0	0
114	117	11	10	8	6	4	2	1	0	0	0	0
117	120	12	10	8	6	4	2	1	0	0	0	0
120	123	12	10	8	6	4	3	1	0	0	0	0
123	126	12	11	9	7	5	3	1	0	0	0	0
126	129	13	11	9	7	5	3	2	0	0	0	0
129	132	13	11	9	7	6	4	2	0	0	0	0
132	135	14	12	10	8	6	4	2	1	0	0	0
135	138	14	12	10	8	6	4	3	1	0	0	0
138	141	14	12	10	9	7	5	3	1	0	0	0
141	144	15	13	11	9	7	5	3	2	0	0	0
144	147	15	13	11	9	7	5	4	2	0	0	0
147	150	15	13	12	10	8	6	4	2	1	0	0
150	153	16	14	12	10	8	6	4	3	1	0	0
153	156	16	14	12	10	8	7	5	3	1	0	0
156	159	16	15	13	11	9	7	5	3	2	0	0
159	162	17	15	13	11	9	7	5	3	2	0	0
162	165	17	15	13	11	10	8	6	4	2	1	0
165	168	18	16	14	12	10	8	6	4	2	1	0
168	171	19	16	14	12	10	8	6	4	3	1	0
171	174	19	16	14	13	11	9	7	5	3	1	0
174	177	20	17	15	13	11	9	7	5	3	2	0
177	180	21	17	15	13	11	9	7	6	4	2	0
180	183	21	18	16	14	12	10	8	6	4	2	1
183	186	22	18	16	14	12	10	8	6	4	3	1
186	189	23	19	16	14	12	10	9	7	5	3	1
189	192	23	20	17	15	13	11	9	7	5	3	2
192	195	24	20	17	15	13	11	9	7	5	4	2
195	198	24	21	17	15	13	12	10	8	6	4	2
198	201	25	22	18	16	14	12	10	8	6	4	3
201	204	26	22	19	16	14	12	10	8	7	5	3
204	207	26	23	19	16	15	13	11	9	7	5	3
207	210	27	24	20	17	15	13	11	9	7	5	3
210	213	28	24	21	17	15	13	11	10	8	6	4
213	216	28	25	21	18	16	14	12	10	8	6	4
216	219	29	26	22	19	16	14	12	10	8	6	5
219	222	30	26	23	19	16	14	13	11	9	7	5
222	225	30	27	23	20	17	15	13	11	9	7	5

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—DAILY Payroll Period

(For Wages Paid through December 31, 2018)

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—												
\$225	\$228	\$31	\$28	\$24	\$21	\$17	\$15	\$13	\$11	\$9	\$8	\$6
228	231	32	28	25	21	18	16	14	12	10	8	6
231	234	32	29	25	22	18	16	14	12	10	8	6
234	237	33	30	26	23	19	16	14	12	10	9	7
237	240	34	30	27	23	20	17	15	13	11	9	7
240	243	34	31	27	24	20	17	15	13	11	9	7
243	246	35	32	28	25	21	17	15	13	12	10	8
246	249	36	32	29	25	22	18	16	14	12	10	8
249	252	36	33	29	26	22	19	16	14	12	10	8
252	255	37	34	30	26	23	19	16	15	13	11	9
255	258	38	34	31	27	24	20	17	15	13	11	9
258	261	38	35	31	28	24	21	17	15	13	11	10
261	264	39	35	32	28	25	21	18	16	14	12	10
264	267	40	36	33	29	26	22	19	16	14	12	10
267	270	40	37	33	30	26	23	19	16	14	13	11
270	273	41	37	34	30	27	23	20	17	15	13	11
273	276	42	38	35	31	28	24	21	17	15	13	11
276	279	42	39	35	32	28	25	21	18	16	14	12
279	282	43	39	36	32	29	25	22	18	16	14	12
282	285	44	40	37	33	30	26	23	19	16	14	12
285	288	44	41	37	34	30	27	23	20	17	15	13
288	291	45	41	38	34	31	27	24	20	17	15	13
291	294	46	42	39	35	32	28	25	21	18	15	14
294	297	46	43	39	36	32	29	25	22	18	16	14
297	300	47	43	40	36	33	29	26	22	19	16	14
300	303	48	44	41	37	34	30	27	23	19	17	15
303	306	48	45	41	38	34	31	27	24	20	17	15
306	309	49	45	42	38	35	31	28	24	21	17	15
309	312	50	46	43	39	36	32	28	25	21	18	16
312	315	50	47	43	40	36	33	29	26	22	19	16
315	318	51	47	44	40	37	33	30	26	23	19	16
318	321	52	48	45	41	37	34	30	27	23	20	17
321	324	52	49	45	42	38	35	31	28	24	21	17
324	327	53	49	46	42	39	35	32	28	25	21	18
327	330	54	50	46	43	39	36	32	29	25	22	18
330	333	54	51	47	44	40	37	33	30	26	23	19
333	336	55	51	48	44	41	37	34	30	27	23	20
336	339	56	52	48	45	41	38	34	31	27	24	20
339	341	56	53	49	46	42	38	35	31	28	24	21
341	343	57	53	49	46	42	39	35	32	28	25	21
343	345	57	53	50	46	43	39	36	32	29	25	22
345	347	58	54	50	47	43	40	36	33	29	26	22
347	349	58	54	51	47	44	40	37	33	30	26	23
349	351	59	55	51	48	44	41	37	34	30	27	23
351	353	59	55	52	48	45	41	38	34	31	27	24
353	355	60	56	52	49	45	42	38	35	31	28	24
355	357	60	56	53	49	46	42	39	35	31	28	24
357	359	61	57	53	49	46	42	39	35	32	28	25
359	361	61	57	53	50	46	43	39	36	32	29	25
361	363	62	58	54	50	47	43	40	36	33	29	26
363	365	62	58	54	51	47	44	40	37	33	30	26
365	367	62	59	55	51	48	44	41	37	34	30	27
367	369	63	59	55	52	48	45	41	38	34	31	27
369	371	63	60	56	52	49	45	42	38	35	31	28
371	373	64	60	56	53	49	46	42	39	35	31	28
373	375	64	61	57	53	49	46	42	39	35	32	28
375	377	65	61	57	53	50	46	43	39	36	32	29
377	379	65	62	58	54	50	47	43	40	36	33	29
379	381	66	62	58	54	51	47	44	40	37	33	30
381	383	66	62	59	55	51	48	44	41	37	34	30
383	385	67	63	59	55	52	48	45	41	38	34	31
385	387	67	63	60	56	52	49	45	42	38	35	31
387	389	68	64	60	56	53	49	46	42	39	35	31
389	391	68	64	61	57	53	49	46	42	39	35	32
391	393	69	65	61	57	53	50	46	43	39	36	32
393	395	69	65	62	58	54	50	47	43	40	36	33
\$ 395 and over		Use Table 8(a) for a SINGLE person on page 28. Also see the instructions on page 25.										

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—DAILY Payroll Period

(For Wages Paid through December 31, 2018)

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	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50	53	1	0	0	0	0	0	0	0	0	0	0
53	56	1	0	0	0	0	0	0	0	0	0	0
56	59	1	0	0	0	0	0	0	0	0	0	0
59	62	2	0	0	0	0	0	0	0	0	0	0
62	65	2	0	0	0	0	0	0	0	0	0	0
65	68	2	1	0	0	0	0	0	0	0	0	0
68	71	3	1	0	0	0	0	0	0	0	0	0
71	74	3	1	0	0	0	0	0	0	0	0	0
74	77	3	2	0	0	0	0	0	0	0	0	0
77	80	3	2	0	0	0	0	0	0	0	0	0
80	83	4	2	1	0	0	0	0	0	0	0	0
83	86	4	2	1	0	0	0	0	0	0	0	0
86	89	4	3	1	0	0	0	0	0	0	0	0
89	92	5	3	1	0	0	0	0	0	0	0	0
92	95	5	3	2	0	0	0	0	0	0	0	0
95	98	5	4	2	0	0	0	0	0	0	0	0
98	101	6	4	2	1	0	0	0	0	0	0	0
101	104	6	4	3	1	0	0	0	0	0	0	0
104	107	6	5	3	1	0	0	0	0	0	0	0
107	110	6	5	3	2	0	0	0	0	0	0	0
110	113	7	5	4	2	0	0	0	0	0	0	0
113	116	7	5	4	2	1	0	0	0	0	0	0
116	119	7	6	4	3	1	0	0	0	0	0	0
119	122	8	6	4	3	1	0	0	0	0	0	0
122	125	8	6	5	3	2	0	0	0	0	0	0
125	128	8	7	5	3	2	0	0	0	0	0	0
128	131	9	7	5	4	2	1	0	0	0	0	0
131	134	9	7	6	4	2	1	0	0	0	0	0
134	137	9	8	6	4	3	1	0	0	0	0	0
137	140	10	8	6	5	3	1	0	0	0	0	0
140	143	10	8	7	5	3	2	0	0	0	0	0
143	146	11	9	7	5	4	2	0	0	0	0	0
146	149	11	9	7	6	4	2	1	0	0	0	0
149	152	11	9	7	6	4	3	1	0	0	0	0
152	155	12	10	8	6	5	3	1	0	0	0	0
155	158	12	10	8	6	5	3	2	0	0	0	0
158	161	12	10	9	7	5	4	2	0	0	0	0
161	164	13	11	9	7	5	4	2	1	0	0	0
164	167	13	11	9	7	6	4	3	1	0	0	0
167	170	13	12	10	8	6	4	3	1	0	0	0
170	173	14	12	10	8	6	5	3	2	0	0	0
173	176	14	12	10	8	7	5	3	2	0	0	0
176	179	15	13	11	9	7	5	4	2	1	0	0
179	182	15	13	11	9	7	6	4	2	1	0	0
182	185	15	13	11	9	8	6	4	3	1	0	0
185	188	16	14	12	10	8	6	5	3	1	0	0
188	191	16	14	12	10	8	7	5	3	2	0	0
191	194	16	14	12	11	9	7	5	4	2	0	0
194	197	17	15	13	11	9	7	6	4	2	1	0
197	200	17	15	13	11	9	7	6	4	3	1	0
200	203	17	15	14	12	10	8	6	5	3	1	0
203	206	18	16	14	12	10	8	6	5	3	2	0
206	209	18	16	14	12	10	9	7	5	4	2	0
209	212	18	17	15	13	11	9	7	5	4	2	1
212	215	19	17	15	13	11	9	7	6	4	3	1
215	218	19	17	15	13	12	10	8	6	4	3	1
218	221	20	18	16	14	12	10	8	6	5	3	2
221	224	20	18	16	14	12	10	8	7	5	3	2
224	227	20	18	16	15	13	11	9	7	5	4	2
227	230	21	19	17	15	13	11	9	7	6	4	2
230	233	21	19	17	15	13	11	9	8	6	4	3
233	236	21	19	18	16	14	12	10	8	6	5	3
236	239	22	20	18	16	14	12	10	8	7	5	3
239	242	22	20	18	16	14	12	11	9	7	5	4
242	245	22	21	19	17	15	13	11	9	7	6	4
245	248	23	21	19	17	15	13	11	9	7	6	4
248	251	23	21	19	17	15	14	12	10	8	6	5
251	254	24	22	20	18	16	14	12	10	8	6	5
254	257	24	22	20	18	16	14	12	10	9	7	5

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—DAILY Payroll Period

(For Wages Paid through December 31, 2018)

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—												
\$257	\$260	\$24	\$22	\$20	\$18	\$17	\$15	\$13	\$11	\$9	\$7	\$5
260	263	25	23	21	19	17	15	13	11	9	7	6
263	266	25	23	21	19	17	15	13	12	10	8	6
266	269	25	23	21	20	18	16	14	12	10	8	6
269	272	26	24	22	20	18	16	14	12	10	8	7
272	275	26	24	22	20	18	16	15	13	11	9	7
275	278	26	24	23	21	19	17	15	13	11	9	7
278	281	27	25	23	21	19	17	15	13	11	10	8
281	284	27	25	23	21	19	18	16	14	12	10	8
284	287	27	26	24	22	20	18	16	14	12	10	8
287	290	28	26	24	22	20	18	16	14	13	11	9
290	293	28	26	24	22	21	19	17	15	13	11	9
293	296	29	27	25	23	21	19	17	15	13	11	9
296	299	29	27	25	23	21	19	17	15	14	12	10
299	302	29	27	25	24	22	20	18	16	14	12	10
302	305	30	28	26	24	22	20	18	16	14	12	10
305	308	30	28	26	24	22	20	18	17	15	13	11
308	311	30	28	27	25	23	21	19	17	15	13	11
311	314	31	29	27	25	23	21	19	17	15	13	12
314	317	31	29	27	25	23	21	20	18	16	14	12
317	320	31	30	28	26	24	22	20	18	16	14	12
320	323	32	30	28	26	24	22	20	18	16	15	13
323	326	32	30	28	26	24	23	21	19	17	15	13
326	329	33	31	29	27	25	23	21	19	17	15	13
329	332	33	31	29	27	25	23	21	19	18	16	14
332	335	33	31	29	27	26	24	22	20	18	16	14
335	338	34	32	30	28	26	24	22	20	18	16	14
338	341	34	32	30	28	26	24	22	21	19	17	15
341	343	34	32	30	28	27	25	23	21	19	17	15
343	345	35	33	31	29	27	25	23	21	19	17	15
345	347	35	33	31	29	27	25	23	21	19	17	16
347	349	36	33	31	29	27	25	23	22	20	18	16
349	351	36	33	31	29	28	26	24	22	20	18	16
351	353	36	34	32	30	28	26	24	22	20	18	16
353	355	37	34	32	30	28	26	24	22	20	18	17
355	357	37	34	32	30	28	26	24	23	21	19	17
357	359	38	34	32	30	29	27	25	23	21	19	17
359	361	38	35	33	31	29	27	25	23	21	19	17
361	363	39	35	33	31	29	27	25	23	21	19	17
363	365	39	36	33	31	29	27	25	23	22	20	18
365	367	40	36	33	31	29	28	26	24	22	20	18
367	369	40	36	34	32	30	28	26	24	22	20	18
369	371	40	37	34	32	30	28	26	24	22	20	18
371	373	41	37	34	32	30	28	26	24	23	21	19
373	375	41	38	34	32	30	29	27	25	23	21	19
375	377	42	38	35	33	31	29	27	25	23	21	19
377	379	42	39	35	33	31	29	27	25	23	21	19
379	381	43	39	36	33	31	29	27	25	23	22	20
381	383	43	40	36	33	31	29	28	26	24	22	20
383	385	43	40	36	34	32	30	28	26	24	22	20
385	387	44	40	37	34	32	30	28	26	24	22	20
387	389	44	41	37	34	32	30	28	26	24	23	21
389	391	45	41	38	34	32	30	29	27	25	23	21
391	393	45	42	38	35	33	31	29	27	25	23	21
393	395	46	42	39	35	33	31	29	27	25	23	21
395	397	46	43	39	36	33	31	29	27	25	23	22
397	399	47	43	40	36	33	31	29	28	26	24	22
399	401	47	43	40	36	34	32	30	28	26	24	22
401	403	47	44	40	37	34	32	30	28	26	24	22
403	405	48	44	41	37	34	32	30	28	26	24	23
405	407	48	45	41	38	34	32	30	29	27	25	23
407	409	49	45	42	38	35	33	31	29	27	25	23
409	411	49	46	42	39	35	33	31	29	27	25	23
411	413	50	46	43	39	36	33	31	29	27	25	23
413	415	50	47	43	40	36	33	31	29	28	26	24
415	417	51	47	43	40	36	34	32	30	28	26	24
\$ 417 and over		Use Table 8(b) for a MARRIED person on page 28. Also see the instructions on page 25.										

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.

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 any time, anywhere.

- Go to [IRS.gov/Help](https://www.irs.gov/Help) or [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) pages 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 and videos.
- If your EIN has been lost or stolen or you suspect you're a victim of tax-related identity theft, visit [IRS.gov/ID](https://www.irs.gov/ID) 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 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 \(IRS.gov/Russian\)](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 Is Here To Help You

What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an **independent** organization within the IRS that helps taxpayers and protects taxpayer rights. Our job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](#).

What Can the Taxpayer Advocate Service Do For You?

We can help you resolve problems that you can't resolve with the IRS. And our service is free. If you qualify for our 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 Us?

We have offices [in every state, the District of Columbia, and Puerto Rico](#). Your local advocate's number is in your local directory and at [TaxpayerAdvocate.IRS.gov/Contact-Us](#). You can also call us at 877-777-4778.

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. Our Tax Toolkit at [TaxpayerAdvocate.IRS.gov](#) can help you understand [what these rights mean to you](#) and how they apply. These are **your** rights. Know them. Use them.

How Else Does the Taxpayer Advocate Service 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 us at [IRS.gov/SAMS](#).



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