JOBPOWER NEWS

SOFTWARE FOR THE CONSTRUCTION INDUSTRY

APPLIED COMPUTER SYSTEMS, INC. 117 Center Park Drive, Suite 130 • Knoxville, Tennessee 37922

January 2026

INSIDE THIS ISSUE

2026 Federal Income Tax Withholding Rate 1

2026 Social Security / Medicare Factors / Overtime Salary Threshold 1

2026 Form W-4 2

Rules for Entering Tax Credits / Dependents in JOBPOWER 3

2026 State Income Tax Withholding Rates 4

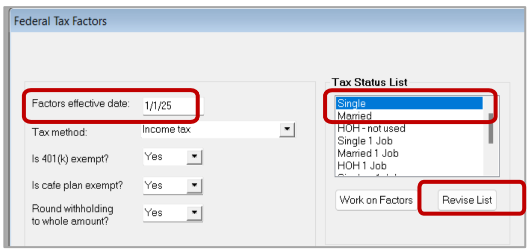
2026 Federal Tax Calendar 4

2026 JOBPOWER Tax Factors (Federal) 5

Federal Income Tax Withholding Rate

For the updated Federal 2026 tax brackets and rates, use the revised tax factors at the end of this newsletter. This information comes from the *Publication 15-T - 2026 Percentage Method Tables for Automated Payroll Systems*.

To revise the Federal Income Tax Rates, go to the **Payroll** tab, select **Tax Factors**: **Update Federal**. You will see the screen below.



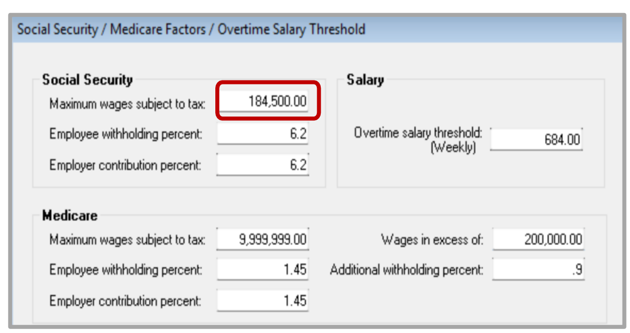
To verify you have done this correctly, the 'Factors control' number on the screen should match the corresponding factors control number on the page in this newsletter.

Revise the 'Factors effective date', then click **Single** and **Work on Factors**. The program will display the current tax factors and allow you to change them as necessary. Use the tax factors starting on page 5 to update the information on each of the 4 tabs. Match the factors by line number. Change the tax factors on the screen to match the ones in the newsletter. *(cont. on page 2)*

2026 Social Security / Medicare Factors / Overtime Salary Threshold

The maximum wages subject to Social Security has increased for payroll checks in 2026. The new maximum is **$184,500.00**.

To update JOBPOWER, go to **Payroll**: **Tax Factors**: **Social Security/ Medicare**. Revise the maximum wages for Social Security.



The Medicare Maximum Wage / percents and the Overtime salary threshold has not changed for 2026.

Like or Follow Us on Social Media. We have our own **YouTube Channel**. We will be adding helpful training.

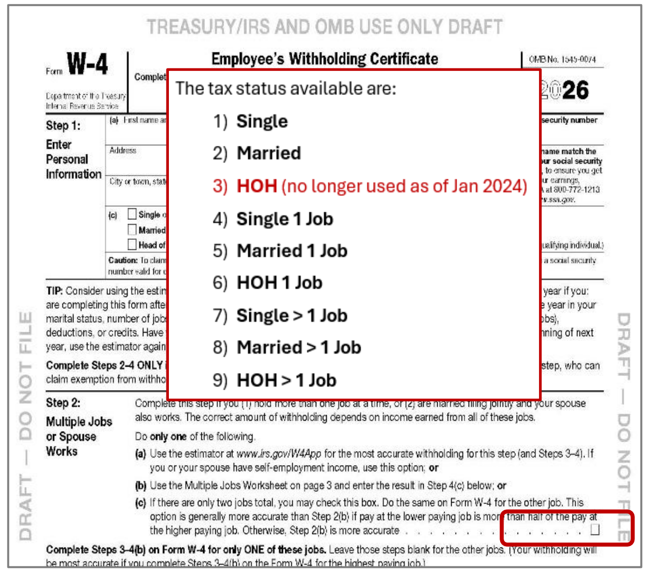
Questions and Comments

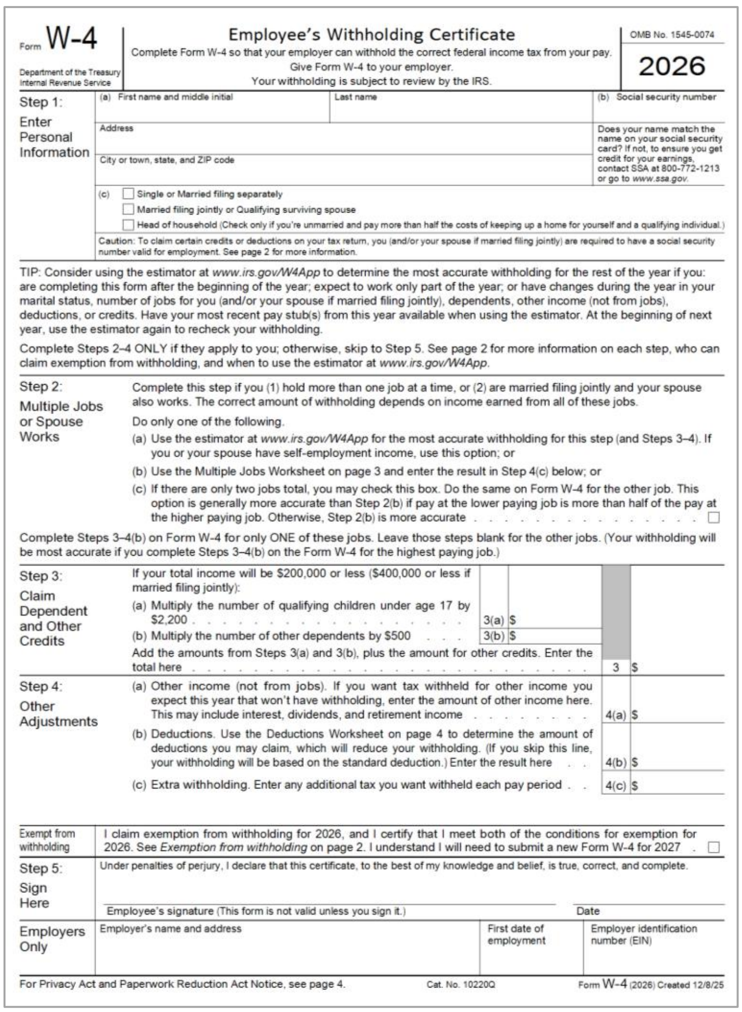
If you have questions about any topic included in this newsletter, please email us at JPSupport@jobpow.com - include in the Subject 'January Newsletter Inquiry'. Let us know your questions or comments. We will get back to you as soon as possible.

Federal Income Tax Rate *(cont.)*

Once the **Single** have been revised, do the same for **Married**, **HOH**, **Single 1 Job**, **Married 1 Job**, etc. NOTE: Status 3 - HOH is no longer used as of January 2024. If you enter the tax factors from the newsletter and the 'Factors control' on the screen does not match the Factors Control on the page in the newsletter, recheck what you entered, line by line; either you missed a line or entered a number incorrectly.

There are 8 tax statuses for 2026. Use status 1, or 2 if the Form W-4 is from 2019 or earlier (status 3 is no longer used); if the Form W-4 is from 2020 or later and the box in Step 2 of Form W-4 is **NOT** checked, use status 4, 5 or 6. If the Form W-4 is from 2020 or later and the box in Step 2 of the Form W-4 **IS** checked, use status 7, 8 or 9. *(See image shown for the box in Step 2 of the 2026 W-4 form.)*





Form **W-4** — **Employee's Withholding Certificate** — OMB No. 1545-0074 — **2026**

Department of the Treasury
Internal Revenue Service

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.
Give Form W-4 to your employer.
Your withholding is subject to review by the IRS.

Step 1: Enter Personal Information

(a) First name and middle initial | Last name | (b) Social security number

Address

City or town, state, and ZIP code

Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to *www.ssa.gov*.

(c) ☐ Single or Married filing separately
☐ Married filing jointly or Qualifying surviving spouse
☐ Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)

Caution: To claim certain credits or deductions on your tax return, you (and/or your spouse if married filing jointly) are required to have a social security number valid for employment. See page 2 for more information.

TIP: Consider using the estimator at *www.irs.gov/W4App* to determine the most accurate withholding for the rest of the year if you: are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at *www.irs.gov/W4App*.

Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do only one of the following.

(a) Use the estimator at *www.irs.gov/W4App* for the most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; or

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; or

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than Step 2(b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, Step 2(b) is more accurate . . . ☐

Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

Step 3: Claim Dependent and Other Credits

If your total income will be $200,000 or less ($400,000 or less if married filing jointly):

(a) Multiply the number of qualifying children under age 17 by $2,200 . . . 3(a) $

(b) Multiply the number of other dependents by $500 . . . 3(b) $

Add the amounts from Steps 3(a) and 3(b), plus the amount for other credits. Enter the total here . . . 3 $

Step 4: Other Adjustments

(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income . . . 4(a) $

(b) Deductions. Use the Deductions Worksheet on page 4 to determine the amount of deductions you may claim, which will reduce your withholding. (If you skip this line, your withholding will be based on the standard deduction.) Enter the result here . . . 4(b) $

(c) Extra withholding. Enter any additional tax you want withheld each pay period . . . 4(c) $

Exempt from withholding: I claim exemption from withholding for 2026, and I certify that I meet both of the conditions for exemption for 2026. See *Exemption from withholding* on page 2. I understand I will need to submit a new Form W-4 for 2027 . ☐

Step 5: Sign Here

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

Employee's signature (This form is not valid unless you sign it.) | Date

Employers Only

Employer's name and address | First date of employment | Employer identification number (EIN)

For Privacy Act and Paperwork Reduction Act Notice, see page 4. Cat. No. 10220Q Form W-4 (2026) Created 12/8/25

2026 Form W-4

The following information is from the IRS Publication 15-T, *Federal Income Tax Withholding Methods*, *for use in 2026*.

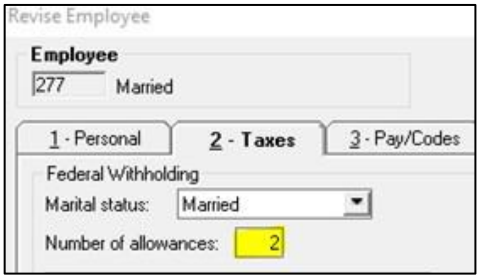
Beginning with the 2020 Form W-4, employees are no longer able to request adjustments to their withholding using withholding allowances. Instead, using the new Form W-4, employees provide employers with amounts to increase or decrease the amount of taxes withheld and amounts to increase or decrease the amount of wage income subject to income tax withholding.

Every W-4 form employers receive from an employee in 2020 or later should show a completed Step 1 (name, address, social security number, and filing status) and a dated signature on Step 5. Employees complete Steps 2, 3, and/or 4 only if relevant to their personal situations. Steps 2, 3, and 4 show adjustments that affect withholding calculations.

Rules for Entering Tax Credits / Dependents in JOBPOWER

1. **W-4 is from 2019 or earlier:**

   Enter the total number of exemptions in **Federal Withholding** 'Number of allowances' box on tab **2-Taxes** of the employee's record in JOBPOWER. **[Payroll: Employees: Add/Revise: Tab 2]**

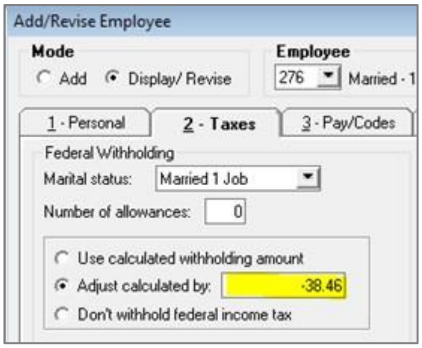


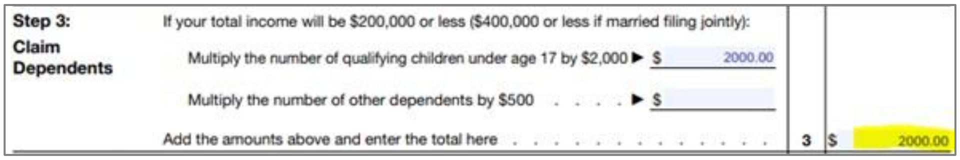
2. **W-4 is from 2020 or later and has an amount entered in Step 3 – Claim Dependents:**

   If the employee has indicated an amount in Step 3 – Claim Dependents on their W-4 form, divide that amount entered by the number of weeks in your pay period. (Weekly = 52; Bi-Weekly = 26; Semi-Monthly = 24; Monthly = 12).

   Enter the result in the Adjust calculated by field in the employee record in JOBPOWER as a negative amount. **[Payroll: Employees: Add/Revise: Tab 2]**

   Amount in the example below represents a weekly payroll with $2000 entered in Step 3 of the W-4 2020 or later. ($2000/52 weeks = $38.46). You will enter the calculated amount as a negative in this field.

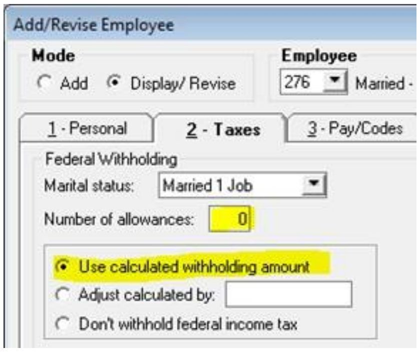




IMPORTANT NOTE: If when preparing payroll, the 'Adjust calculated by' amount entered in the employee record causes the total Federal Withholding on the payroll to be less than $0.00, you **must** revise the withholding amount to be zero before ok'ing the payroll.

3. **W-4 is from 2020 or later and no amount has been entered in Step 3 – Claim Dependents:**

   If the employee has NOT indicated any amount in Step 3 – Claim Dependents on their W-4 form, enter zero in the Federal Withholding Number of allowances Box and select the option to Use calculated withholding amount.



**These deduction calculations are ONLY to be used for the Federal Withholding exemptions/dependents. It is NOT to be used to calculate any applicable state withholdings or exemptions.

2026 State Income Tax Withholding Rates

We will send an email to ALL **Active JOBPOWER Support Subscribers** and **JPCloud** users (with Payroll), the current or revised state tax factors to be used for 2026 as soon as we have them available for the state you are located in. NOTE to JPCloud users - you will need to update your state tax factors if they have changed.

You should continue to use the latest JOBPOWER tax factors until you receive notification of the state's factors for 2026. We hope to notify everyone of the status by the end of January. If you need any additional states outside of your home state, please email us at JPSupport@jobpow.com, and indicate the additional state income tax withholding rates you need.

2026 Federal Tax Calendar

The following is a list of important dates and responsibilities from the Employer's Tax Guide for use in 2026.

By January 31

- **File Form 941** for the fourth quarter of the previous calendar year and deposit any undeposited income, social security, and Medicare taxes.
- **Furnish Forms 1099 and W2**. Furnish each employee a completed 2025 Form W-2. Furnish a 2025 Form 1099-NEC to payees for non-employee compensation. Most 1099 forms must be furnished to payees by January 31, but some can be furnished by February 15.
- **File Form W-2**. File with the SSA Copy A of all 2025 paper and electronic Forms W-2 with Form W-3, Transmittal of Wage and Tax Statements.
- **File Form 1099-NEC reporting nonemployee compensation.** File with IRS Copy A of all 2025 paper and electronic Forms 1099-NEC. Paper forms must be filed with Form 1096, Annual Summary and Transmittal.

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

- **Deposit FUTA taxes**. Deposit FUTA tax for the quarter (including any amount carried over from other quarters) if over $500. If $500 or less, carry it over to the next quarter.
- **File Form 941.** File Form 941 and deposit any undeposited income, social security, and Medicare taxes.

Federal

Factors effective date:	1/1/26
Tax method:	Income tax
Is 401(k) exempt?:	Yes
Is cafe plan exempt?:	Yes
Round withholding to whole amount?:	Yes

NOTE: If you have either a 401(k) plan or a cafeteria plan you will need to check with the states where you work to determine if the 401(k) and/or cafeteria plan is exempt from state withholding. If you are unsure, contact your state agency or your CPA.

Federal

Tax status: 1 **Single** Factors control: 31,744,158.00

Factors used to adjust wages before considering tax status

1)	Percent of wages taxable:	0.00%
2)	Percent of federal WH to deduct:	0.00%
3)	Percent of wages to deduct:	0.00%
4)	Minimum to deduct:	0.00
5)	Maximum to deduct:	0.00
6)	Fixed amount to deduct:	0.00

Factors used to adjust wages for first allowance

7)	Percentage of wages to deduct:	0.00%
8)	Minimum to deduct:	0.00
9)	Maximum to deduct:	0.00
10)	Fixed amount to deduct:	4,300.00
11)	Tax credit:	0.00
17)	Deduction for other allowances:	4,300.00
18)	Tax Credit for other allowances:	0.00

19)	Up to	7,500.00	use	0.000%
20)	Up to	19,900.00	use	10.000%
21)	Up to	57,900.00	use	12.000%
22)	Up to	113,200.00	use	22.000%
23)	Up to	209,275.00	use	24.000%
24)	Up to	263,725.00	use	32.000%
25)	Up to	648,100.00	use	35.000%
26)	Up to	0.00	use	37.000%
27)	Up to	0.00	use	0.000%
28)	Up to	0.00	use	0.000%
29)	Up to	0.00	use	0.000%
30)	Up to	0.00	use	0.000%
31)	Up to	0.00	use	0.000%
32)	Up to	0.00	use	0.000%

Factors control: 31,744,158.00

Federal

Tax status: 2 **Married** Factors control: 51,221,883.00

Factors used to adjust wages before considering tax status

1)	Percent of wages taxable:	0.00%
2)	Percent of federal WH to deduct:	0.00%
3)	Percent of wages to deduct:	0.00%
4)	Minimum to deduct:	0.00
5)	Maximum to deduct:	0.00
6)	Fixed amount to deduct:	0.00

Factors used to adjust wages for first allowance

7)	Percentage of wages to deduct:	0.00%
8)	Minimum to deduct:	0.00
9)	Maximum to deduct:	0.00
10)	Fixed amount to deduct:	4,300.00
11)	Tax credit:	0.00

Factors used to adjust wages for other allowances

12)	Percentage of wages to deduct:	0.00%
13)	Minimum to deduct:	0.00
14)	Maximum to deduct:	0.00
15)	Fixed amount to deduct:	4,300.00
16)	Tax credit:	0.00
17)	Deduction for other allowances:	4,300.00
18)	Tax Credit for other allowances:	0.00

19)	Up to	19,300.00	use	0.000%
20)	Up to	44,100.00	use	10.000%
21)	Up to	120,100.00	use	12.000%
22)	Up to	230,700.00	use	22.000%
23)	Up to	422,850.00	use	24.000%
24)	Up to	531,750.00	use	32.000%
25)	Up to	788,000.00	use	35.000%
26)	Up to	0.00	use	37.000%
27)	Up to	0.00	use	0.000%
28)	Up to	0.00	use	0.000%
29)	Up to	0.00	use	0.000%
30)	Up to	0.00	use	0.000%
31)	Up to	0.00	use	0.000%
32)	Up to	0.00	use	0.000%

Factors control: 51,221,883.00

Federal

Tax status: 3 **HOH** (**do not revise or delete**, should be as shown below, no longer used as of Jan 2024)

Factors used to adjust wages before considering tax status

1)	Percent of wages taxable:	0.00%
2)	Percent of federal WH to deduct:	0.00%
3)	Percent of wages to deduct:	0.00%
4)	Minimum to deduct:	0.00
5)	Maximum to deduct:	0.00
6)	Fixed amount to deduct:	0.00

Factors used to adjust wages for first allowance

7)	Percentage of wages to deduct:	0.00%
8)	Minimum to deduct:	0.00
9)	Maximum to deduct:	0.00
10)	Fixed amount to deduct:	0.00
11)	Tax credit:	0.00

Factors used to adjust wages for other allowances

12)	Percentage of wages to deduct:	0.00%
13)	Minimum to deduct:	0.00
14)	Maximum to deduct:	0.00
15)	Fixed amount to deduct:	0.00
16)	Tax credit:	0.00
17)	Deduction for other allowances:	0.00
18)	Tax Credit for other allowances:	0.00

19)	Up to	0.00 use	0.000%
20)	Up to	0.00 use	0.000%
21)	Up to	0.00 use	0.000%
22)	Up to	0.00 use	0.000%
23)	Up to	0.00 use	0.000%
24)	Up to	0.00 use	0.000%
25)	Up to	0.00 use	0.000%
26)	Up to	0.00 use	0.000%
27)	Up to	0.00 use	0.000%
28)	Up to	0.00 use	0.000%
29)	Up to	0.00 use	0.000%
30)	Up to	0.00 use	0.000%
31)	Up to	0.00 use	0.000%
32)	Up to	0.00 use	0.000%

Factors control:

Federal

Tax status: 4 **Single 1 Job** Factors control: 31,651,158.00

Factors used to adjust wages before considering tax status

1)	Percent of wages taxable:	0.00%
2)	Percent of federal WH to deduct:	0.00%
3)	Percent of wages to deduct:	0.00%
4)	Minimum to deduct:	0.00
5)	Maximum to deduct:	0.00
6)	Fixed amount to deduct:	8,600.00

Factors used to adjust wages for first allowance

7)	Percentage of wages to deduct:	0.00%
8)	Minimum to deduct:	0.00
9)	Maximum to deduct:	0.00
10)	Fixed amount to deduct:	0.00
11)	Tax credit:	0.00

Factors used to adjust wages for other allowances

12)	Percentage of wages to deduct:	0.00%
13)	Minimum to deduct:	0.00
14)	Maximum to deduct:	0.00
15)	Fixed amount to deduct:	0.00
16)	Tax credit:	0.00
17)	Deduction for other allowances:	0.00
18)	Tax Credit for other allowances:	0.00

19)	Up to	7,500.00	use	0.000%
20)	Up to	19,900.00	use	10.000%
21)	Up to	57,900.00	use	12.000%
22)	Up to	113,200.00	use	22.000%
23)	Up to	209,275.00	use	24.000%
24)	Up to	263,725.00	use	32.000%
25)	Up to	648,100.00	use	35.000%
26)	Up to	0.00	use	37.000%
27)	Up to	0.00	use	0.000%
28)	Up to	0.00	use	0.000%
29)	Up to	0.00	use	0.000%
30)	Up to	0.00	use	0.000%
31)	Up to	0.00	use	0.000%
32)	Up to	0.00	use	0.000%

Factors control: 31,651,158.00

Federal

Tax status: 5 **Married 1 Job** Factors control: 51,118,683.00

Factors used to adjust wages before considering tax status

1)	Percent of wages taxable:	0.00%
2)	Percent of federal WH to deduct:	0.00%
3)	Percent of wages to deduct:	0.00%
4)	Minimum to deduct:	0.00
5)	Maximum to deduct:	0.00
6)	Fixed amount to deduct:	12,900.00

Factors used to adjust wages for first allowance

7)	Percentage of wages to deduct:	0.00%
8)	Minimum to deduct:	0.00
9)	Maximum to deduct:	0.00
10)	Fixed amount to deduct:	0.00
11)	Tax credit:	0.00

Factors used to adjust wages for other allowances

12)	Percentage of wages to deduct:	0.00%
13)	Minimum to deduct:	0.00
14)	Maximum to deduct:	0.00
15)	Fixed amount to deduct:	0.00
16)	Tax credit:	0.00
17)	Deduction for other allowances:	0.00
18)	Tax Credit for other allowances:	0.00

19)	Up to	19,300.00	use	0.000%
20)	Up to	44,100.00	use	10.000%
21)	Up to	120,100.00	use	12.000%
22)	Up to	230,700.00	use	22.000%
23)	Up to	422,850.00	use	24.000%
24)	Up to	531,750.00	use	32.000%
25)	Up to	788,000.00	use	35.000%
26)	Up to	0.00	use	37.000%
27)	Up to	0.00	use	0.000%
28)	Up to	0.00	use	0.000%
29)	Up to	0.00	use	0.000%
30)	Up to	0.00	use	0.000%
31)	Up to	0.00	use	0.000%
32)	Up to	0.00	use	0.000%

Factors control: 51,118,683.00

Federal

Tax status: 6 **HOH 1 Job** Factors control: 33,353,733.00

Factors used to adjust wages before considering tax status

1)	Percent of wages taxable:	0.00%
2)	Percent of federal WH to deduct:	0.00%
3)	Percent of wages to deduct:	0.00%
4)	Minimum to deduct:	0.00
5)	Maximum to deduct:	0.00
6)	Fixed amount to deduct:	8,600.00

Factors used to adjust wages for first allowance

7)	Percentage of wages to deduct:	0.00%
8)	Minimum to deduct:	0.00
9)	Maximum to deduct:	0.00
10)	Fixed amount to deduct:	0.00
11)	Tax credit:	0.00

Factors used to adjust wages for other allowances

12)	Percentage of wages to deduct:	0.00%
13)	Minimum to deduct:	0.00
14)	Maximum to deduct:	0.00
15)	Fixed amount to deduct:	0.00
16)	Tax credit:	0.00
17)	Deduction for other allowances:	0.00
18)	Tax Credit for other allowances:	0.00

19)	Up to	15,550.00	use	0.000%
20)	Up to	33,250.00	use	10.000%
21)	Up to	83,000.00	use	12.000%
22)	Up to	121,250.00	use	22.000%
23)	Up to	217,300.00	use	24.000%
24)	Up to	271,750.00	use	32.000%
25)	Up to	656,150.00	use	35.000%
26)	Up to	0.00	use	37.000%
27)	Up to	0.00	use	0.000%
28)	Up to	0.00	use	0.000%
29)	Up to	0.00	use	0.000%
30)	Up to	0.00	use	0.000%
31)	Up to	0.00	use	0.000%
32)	Up to	0.00	use	0.000%

Factors control: 33,353,733.00

Federal

Tax status: 7 **Single > 1 Job** Factors control: 16,465,769.00

Factors used to adjust wages before considering tax status

1)	Percent of wages taxable:	0.00%
2)	Percent of federal WH to deduct:	0.00%
3)	Percent of wages to deduct:	0.00%
4)	Minimum to deduct:	0.00
5)	Maximum to deduct:	0.00
6)	Fixed amount to deduct:	0.00

Factors used to adjust wages for first allowance

7)	Percentage of wages to deduct:	0.00%
8)	Minimum to deduct:	0.00
9)	Maximum to deduct:	0.00
10)	Fixed amount to deduct:	0.00
11)	Tax credit:	0.00

Factors used to adjust wages for other allowances

12)	Percentage of wages to deduct:	0.00%
13)	Minimum to deduct:	0.00
14)	Maximum to deduct:	0.00
15)	Fixed amount to deduct:	0.00
16)	Tax credit:	0.00
17)	Deduction for other allowances:	0.00
18)	Tax Credit for other allowances:	0.00

19)	Up to	8,050.00	use	0.000%
20)	Up to	14,250.00	use	10.000%
21)	Up to	33,250.00	use	12.000%
22)	Up to	60,900.00	use	22.000%
23)	Up to	108,938.00	use	24.000%
24)	Up to	136,163.00	use	32.000%
25)	Up to	328,350.00	use	35.000%
26)	Up to	0.00	use	37.000%
27)	Up to	0.00	use	0.000%
28)	Up to	0.00	use	0.000%
29)	Up to	0.00	use	0.000%
30)	Up to	0.00	use	0.000%
31)	Up to	0.00	use	0.000%
32)	Up to	0.00	use	0.000%

Factors control: 16,465,769.00

Federal

Tax status: 8 **Married > 1 Job** Factors control: 26,517,708.00

Factors used to adjust wages before considering tax status

1)	Percent of wages taxable:	0.00%
2)	Percent of federal WH to deduct:	0.00%
3)	Percent of wages to deduct:	0.00%
4)	Minimum to deduct:	0.00
5)	Maximum to deduct:	0.00
6)	Fixed amount to deduct:	0.00

Factors used to adjust wages for first allowance

7)	Percentage of wages to deduct:	0.00%
8)	Minimum to deduct:	0.00
9)	Maximum to deduct:	0.00
10)	Fixed amount to deduct:	0.00
11)	Tax credit:	0.00

Factors used to adjust wages for other allowances

12)	Percentage of wages to deduct:	0.00%
13)	Minimum to deduct:	0.00
14)	Maximum to deduct:	0.00
15)	Fixed amount to deduct:	0.00
16)	Tax credit:	0.00
17)	Deduction for other allowances:	0.00
18)	Tax Credit for other allowances:	0.00

19)	Up to	16,100.00	use	0.000%
20)	Up to	28,500.00	use	10.000%
21)	Up to	66,500.00	use	12.000%
22)	Up to	121,800.00	use	22.000%
23)	Up to	217,875.00	use	24.000%
24)	Up to	272,325.00	use	32.000%
25)	Up to	400,450.00	use	35.000%
26)	Up to	0.00	use	37.000%
27)	Up to	0.00	use	0.000%
28)	Up to	0.00	use	0.000%
29)	Up to	0.00	use	0.000%
30)	Up to	0.00	use	0.000%
31)	Up to	0.00	use	0.000%
32)	Up to	0.00	use	0.000%

Factors control: 26,517,708.00

Federal

Tax status: 9 **HOH > 1 Job** Factors control: 17,317,033.00

Factors used to adjust wages before considering tax status

1)	Percent of wages taxable:	0.00%
2)	Percent of federal WH to deduct:	0.00%
3)	Percent of wages to deduct:	0.00%
4)	Minimum to deduct:	0.00
5)	Maximum to deduct:	0.00
6)	Fixed amount to deduct:	0.00

Factors used to adjust wages for first allowance

7)	Percentage of wages to deduct:	0.00%
8)	Minimum to deduct:	0.00
9)	Maximum to deduct:	0.00
10)	Fixed amount to deduct:	0.00
11)	Tax credit:	0.00

Factors used to adjust wages for other allowances

12)	Percentage of wages to deduct:	0.00%
13)	Minimum to deduct:	0.00
14)	Maximum to deduct:	0.00
15)	Fixed amount to deduct:	0.00
16)	Tax credit:	0.00
17)	Deduction for other allowances:	0.00
18)	Tax Credit for other allowances:	0.00

19)	Up to	12,075.00	use	0.000%
20)	Up to	20,925.00	use	10.000%
21)	Up to	45,800.00	use	12.000%
22)	Up to	64,925.00	use	22.000%
23)	Up to	112,950.00	use	24.000%
24)	Up to	140,175.00	use	32.000%
25)	Up to	332,375.00	use	35.000%
26)	Up to	0.00	use	37.000%
27)	Up to	0.00	use	0.000%
28)	Up to	0.00	use	0.000%
29)	Up to	0.00	use	0.000%
30)	Up to	0.00	use	0.000%
31)	Up to	0.00	use	0.000%
32)	Up to	0.00	use	0.000%

Factors control: 17,317,033.00