**Employee Status Change Form**

**FAO....**

**PLEASE NOTE:** The Employee Status Change Form is a two page document. Please return the signature and date page.

<table>
<thead>
<tr>
<th>What forms do I need to:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Change my address</strong></td>
<td>• Employee Status Change Form</td>
</tr>
<tr>
<td></td>
<td>• Updated MW507 and W4 tax forms- <strong>if</strong> you are moving in or out of your current state <strong>or</strong> changing counties</td>
</tr>
<tr>
<td><strong>Update my contact number:</strong></td>
<td>• Employee Status Change Form <strong>or</strong> send an email to <strong><a href="mailto:humanresources@ccps.org">humanresources@ccps.org</a></strong></td>
</tr>
<tr>
<td></td>
<td>• <strong>If</strong> you send an email, please copy your lead secretary <strong>and</strong> Lori A. Lagola (Technology)</td>
</tr>
<tr>
<td><strong>Change my name:</strong></td>
<td><strong>Due to marriage:</strong></td>
</tr>
<tr>
<td></td>
<td>• Employee Status Change Form</td>
</tr>
<tr>
<td></td>
<td>• Copy of marriage certificate</td>
</tr>
<tr>
<td></td>
<td>• Copy of updated Social Security Card</td>
</tr>
<tr>
<td></td>
<td>• Updated MW507 and W4 tax forms</td>
</tr>
<tr>
<td></td>
<td><strong>Due to divorce/annulment:</strong></td>
</tr>
<tr>
<td></td>
<td>• Employee Status Change Form</td>
</tr>
<tr>
<td></td>
<td>• Copy of divorce decree</td>
</tr>
<tr>
<td></td>
<td>• Copy of updated Social Security Card</td>
</tr>
<tr>
<td></td>
<td>• Updated MW507 and W4 tax forms</td>
</tr>
</tbody>
</table>
**CECIL COUNTY PUBLIC SCHOOLS**

**Employee Status Change Form**

Classification: ☐ Teacher/Administrator  ☐ Support Personnel  ☐ Substitute/EPED  
☐ Transportation  ☐ General Assistant  ☐ Other: ___________________________

**Former Status: PLEASE PRINT**

Name: ___________________________________________ Employee ID#: __________________________

Phone #: __________________________

Personal Email Address: __________________________

Address: _______________________________________

________________________

**Requested Change Status:**  ☐ Address  ☐ Phone Number  ☐ Name  
☐ Family Status *(Family status must be made within 31 days of event)*

**PLEASE PRINT**

New Name: __________________________

New Phone #: __________________________

New Address: __________________________________

Certain qualifying life events allow you to make a change to your benefits outside of the open enrollment period. A change in family status may create the need for a different level of coverage, e.g., Individual, Two-Party, or Family and may affect the amount of your payroll deduction for healthcare. Your change request must be made through the Benelogic online enrollment system no later than 31 days following the effective date of one of these qualifying events. You must send documentation of the qualifying event to the Benefits Office within the same period in order for the change request to be authorized. Below are examples of qualifying events for status changes:

<table>
<thead>
<tr>
<th>Event</th>
<th>Accompanying Documents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Marriage</td>
<td>Copies of marriage certificate &amp; updated Social Security Card, MW507 &amp; W4 tax forms</td>
</tr>
<tr>
<td>Divorce/Annulment</td>
<td>Copy of divorce degree</td>
</tr>
<tr>
<td>Birth, adoption or death of a dependent</td>
<td>Birth record, crib card, baby's footprints from hospital or death certificate</td>
</tr>
<tr>
<td>Change in employee or spouse's employment status (i.e., termination, layoff, starting new job)</td>
<td>Certificate of coverage or letter on employer's letterhead showing effective date of change, coverage and employee/subscribers name(s)</td>
</tr>
<tr>
<td>Changing states</td>
<td>MW507 and W4 tax forms</td>
</tr>
</tbody>
</table>
TO REQUEST STATUS CHANGE DUE TO A QUALIFYING LIFE EVENT, FOLLOW THESE STEPS:

1. Log on to the CCPS Benelogic Online Benefits Enrollment Employee Portal.
2. Read carefully the instructions on each screen and select your change(s). Remember that Basic and Supplemental Life Insurance Beneficiary additions or changes are to be made through Benelogic also.
3. View and print a confirmation statement of your change request for your records.
4. Mail or fax the appropriate documentation to verify your change to the Benefits Office within 31 days of your change effective date. Change(s) will be effective the first of the month following date of status change.

The change in coverage must be consistent with family status change. Under penalties of perjury, I hereby certify that (i) to the best of my knowledge, the Status Change indicated above resulted in me, my spouse, or dependent gaining or losing eligibility for medical or life insurance coverage under the Plan, a change is being made due to and are consistent with the family status change indicated above.

EMPLOYEE’S SIGNATURE

DATE

(Please keep a copy of this form for your records prior to sending it to the Human Resources Department)

DO NOT WRITE BELOW THIS LINE

Administrator’s Section:
Further information requested from employee (attach copy of email or memo)

Date of request: ________

Beneficiary forms sent (Retirement): ________ Date sent: ________

Information Updated:
Benefits: Date: ________ Initials: ________

HR: Date: ________ Initials: ________

Payroll: Date: ________ Initials: ________

Edited: 07/02/19
Purpose. Complete Form MW507 so that your employer can withhold the correct
Maryland income tax from your pay. Consider completing a new Form MW507
each year and when your personal or financial situation changes.

Basic Instructions. Enter on line 1 below, the number of personal exemptions
you claim on your tax return. However, if you wish to claim more exemptions,
or if your adjusted gross income will be more than $100,000 (if you are filing
single or married filing separately ($150,000, if you are filing jointly or as head
of household)), you must complete the Personal Exemption Worksheet on page
2. Complete the Personal Exemption Worksheet on page 2 to further adjust your
Maryland withholding based on itemized deductions, and certain other expenses
that exceed your standard deduction and are not being claimed at another job or
by your spouse. However, you may claim fewer (or zero) exemptions.

Additional withholding per pay period under agreement with employer. If
you are not having enough tax withheld, you may ask your employer to withhold
more by entering an additional amount on line 2.

Exemption from withholding. You may be entitled to claim an exemption from
the withholding of Maryland income tax if:
- Last year you did not owe any Maryland Income tax and had a right to a full
  refund of any tax withheld; AND
- This year you do not expect to owe any Maryland income tax and expect to have
  a right to a full refund of all income tax withheld.

If you are eligible to claim this exemption, complete Line 3 and your employer will
not withhold Maryland income tax from your wages.

Students and Seasonal Employees whose annual income will be below the mini-
mum filing requirement and if from withholding in Maryland. This provides
more income throughout the year and avoids the necessity of filing a Maryland
income tax return.

Certification of nonresidence in the State of Maryland. Complete Line 4. This
line is to be completed by residents of the District of Columbia, Virginia or West
Virginia who are employed in Maryland and who do not maintain a place of abode
in Maryland for 183 days or more.

Resident employees who are employed in Maryland and who do not maintain a place of abode
in Maryland for 183 days or more, should complete line 3 to exempt
themselves from the state portion of the withholding tax. These employees are
still liable for the federal portion of the withholding tax.

Pennsylvania residents of York and Adams counties may claim an exemption
from the local withholding tax by completing line 6. Pennsylvania residents
living in other local jurisdictions which do not impose an earnings or income tax
on Maryland residents may claim an exemption by completing line 7. Employees
qualifying for exemption under 6 or 7, should also write "EXEMPT" on line 4.

Duties and responsibilities of employer. Retain this certificate with your
records. You are required to submit a copy of this certificate and accompanying
attachments to the Compliance Division, Compliance Programs Section, 301 West
Preston Street, Baltimore, MD 21201, when received if:
- You have any reason to believe this certificate is incorrect;
- The employee claims more than 10 exemptions;
- The employee claims an exemption from withholding because he/she had no
  tax liability for the preceding tax year, expects to incur no tax liability this year
  and the wages are expected to exceed $200 a week;
- The employee claims an exemption from withholding on the basis of nonresi-
  dence;

MW507 Employee’s Maryland Withholding Exemption Certificate

<table>
<thead>
<tr>
<th>Print full name</th>
<th>Social Security Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Street Address, City, State, ZIP</td>
<td>County of residence (Nonresidents enter Maryland county or (Baltimore City) where you are employed.)</td>
</tr>
</tbody>
</table>

- Single
- Married (surviving spouse or unmarried Head of Household) Rate
- Married, but withheld at Single rate

1. Total number of exemptions you are claiming not to exceed line 1 in Personal Exemption Worksheet on page 2

2. Additional withholding per pay period under agreement with employer

- Last year I did not owe any Maryland Income tax and had a right to a full refund of all income tax withheld and
- This year I do not expect to owe any Maryland income tax and expect to have the right to a full refund of all income tax withheld.

3. I claim exemption from withholding because I do not expect to owe Maryland tax. See instructions above and check boxes that apply.
- District of Columbia
- Virginia
- West Virginia

4. I further certify that I do not maintain a place of abode in Maryland as described in the Instructions above, Enter "EXEMPT" here.

5. I claim an exemption from Maryland tax because I maintain a place of abode in Commonwealth of Pennsylvania and I do not

6. I claim exemption from Maryland local tax because I live in a local Pennsylvania jurisdiction within York or Adams counties.

7. I claim exemption from local tax because I live in a local Pennsylvania jurisdiction that does not impose an earnings or income
tax on Maryland residents.

8. I certify that I am a resident of the state of

Under the penalty of perjury, I further certify that I am entitled to the number of withholding allowances claimed on line 1 above, or if claiming exemption from withholding, that I am entitled to claim the exempt status on whichever line(s) I completed.

Employee’s signature

Date

Employer’s name and address including ZIP code (For employer use only)

Federal Employer Identification Number

COM/RAD-036 20-49
Personal Exemptions Worksheet

Line 1

a. Multiply the number of your personal exemptions by the value of each exemption from the table below. (Generally the value of your exemption will be $3,200; however, if your federal adjusted gross income is expected to be over $100,000, the value of your exemption may be reduced. Do not claim any personal exemptions you currently claim at another job, or any exemptions being claimed by your spouse. To qualify as your dependent, you must be entitled to an exemption for the dependent on your federal income tax return for the corresponding tax year. NOTE: Dependent taxpayers may not claim themselves as an exemption. .............................................................. a.

b. Multiply the number of additional exemptions you are claiming for dependents age 65 or over by the value of each exemption from the table below. .............................................................. b.

c. Enter the estimated amount of your itemized deductions (excluding state and local income taxes) that exceed the amount of your standard deduction, alimony payments, allowable childcare expenses, qualified retirement contributions, business losses and employee business expenses for the year. Do not claim any additional amounts you currently claim at another job or any amounts being claimed by your spouse. NOTE: Standard deduction allowance is 15% of Maryland adjusted gross income with a minimum of $1,550 and a maximum of $2,300. .............................................................. c.

d. Enter $1,000 for additional exemptions for taxpayer and/or spouse age 65 or over and/or blind. ......... d.

e. Add total of lines a through d. .............................................................. e.

f. Divide the amount on line e by $3,200. Drop any fraction. Do not round up. This is the maximum number of exemptions you may claim for withholding tax purposes. .............................................................. f.

<table>
<thead>
<tr>
<th>If your federal AGI is</th>
<th>If you will file your tax return</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Single or Married Filing Separately</td>
</tr>
<tr>
<td></td>
<td>Your Exemption is</td>
</tr>
<tr>
<td>$100,000 or less</td>
<td>$3,200</td>
</tr>
<tr>
<td>Over</td>
<td>But not over</td>
</tr>
<tr>
<td>$100,000</td>
<td>$125,000</td>
</tr>
<tr>
<td>$125,000</td>
<td>$150,000</td>
</tr>
<tr>
<td>$150,000</td>
<td>$175,000</td>
</tr>
<tr>
<td>$175,000</td>
<td>$200,000</td>
</tr>
<tr>
<td>In excess of $200,000</td>
<td>$0</td>
</tr>
</tbody>
</table>

FEDERAL PRIVACY ACT INFORMATION

Social Security numbers must be included. The mandatory disclosure of your Social Security number is authorized by the provisions set forth in the Tax-General Article of the Annotated Code of Maryland. Such numbers are used primarily to administer and enforce the individual income tax laws and to exchange income tax information with the Internal Revenue Service, other states and other tax officials of this state. Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having statutory right to obtain it.
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

<table>
<thead>
<tr>
<th>(a) First name and middle initial</th>
<th>Last name</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Address</th>
</tr>
</thead>
</table>

| City or town, state, and ZIP code |

| (c) Single or Married filing separately |
| Married filing jointly (or Qualifying widow(er)) |
| 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) |

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, when to use the online estimator, and privacy.

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 most accurate withholding for this step (and Steps 3-4); or

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; 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 accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld.

TIP: To be accurate, submit a 2020 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

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

Claim Dependents

Multiply the number of qualifying children under age 17 by $2,000

Multiply the number of other dependents by $500

Add the amounts above and enter the total here

Step 4 (optional):

(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.

(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here.

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

Step 5:

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

Employers Only

Employer’s signature (This form is not valid unless you sign it.)

Date

For Privacy Act and Paperwork Reduction Act Notice, see page 3.
General Instructions

Future Developments
For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose of Form
Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505.

Exemption from withholding. You may claim exemption from withholding for 2020 if you meet both of the following conditions: you had no federal income tax liability in 2019 and you expect to have no federal income tax liability in 2020. You had no federal income tax liability in 2019 if (1) your total tax on line 16 on your 2019 Form 1040 or 1040-SR is zero (or less than the sum of lines 18a, 18b, and 18c), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2020 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1a, 1b, and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 16, 2021.

Your privacy. If you prefer to limit information provided in Steps 2 through 4, use the online estimator, which will also increase accuracy.

As an alternative to the estimator: if you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c). If this is the only job in your household, you may instead check the box in Step 2(c), which will increase your withholding and significantly reduce your paycheck (often by thousands of dollars over the year).

When to use the estimator. Consider using the estimator at www.irs.gov/W4App if you:
1. Expect to work only part of the year;
2. Have dividend or capital gain income, or are subject to additional taxes, such as the additional Medicare tax;
3. Have self-employment income (see below); or
4. Prefer the most accurate withholding for multiple job situations.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at www.irs.gov/W4App to figure the amount to have withheld.

Nonresident alien. If you’re a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

If you (and your spouse) have a total of only two jobs, you may instead check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.

Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. Step 3 of Form W-4 provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can’t be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 972, Child Tax Credit and Credit for Other Dependents. You can also include other tax credits in this step, such as education tax credits and the foreign tax credit. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn’t include income from any jobs or self-employment. If you complete Step 4(a), you likely won’t have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2020 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay each pay period, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.
Step 2(b)—Multiple Jobs Worksheet  (Keep for your records.)

If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on only ONE Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job.

Note: If more than one job has annual wages of more than $120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

1 Two jobs. If you have two jobs or you’re married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the “Higher Paying Job” row and the “Lower Paying Job” column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3

$1

2 Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.

a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the “Higher Paying Job” row and the annual wages for your next highest paying job in the “Lower Paying Job” column. Find the value at the intersection of the two household salaries and enter that value on line 2a

$2a

b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the “Higher Paying Job” row and use the annual wages for your third job in the “Lower Paying Job” column to find the amount from the appropriate table on page 4 and enter this amount on line 2b

$2b

c Add the amounts from lines 2a and 2b and enter the result on line 2c

$2c

3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc.

3

4 Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (along with any other additional amount you want withheld)

$4

Step 4(b)—Deductions Worksheet  (Keep for your records.)

1 Enter an estimate of your 2020 itemized deductions (from Schedule A (Form 1040 or 1040-SR)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to $10,000), and medical expenses in excess of 10% of your income

$1

2 Enter:
   • $24,800 if you’re married filing jointly or qualifying widow(er)
   • $18,660 if you’re head of household
   • $12,400 if you’re single or married filing separately

$2

3 If line 1 is greater than line 2, subtract line 2 from line 1. If line 2 is greater than line 1, enter “-0-”

$3

4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Schedule 1 (Form 1040 or 1040-SR)). See Pub. 505 for more information

$4

5 Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4

$5

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402((b)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.
## Married Filing Jointly or Qualifying Widow(er)

<table>
<thead>
<tr>
<th>Higher Paying Job Annual Taxable Wage &amp; Salary</th>
<th>Lower Paying Job Annual Taxable Wage &amp; Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0 - 9,999</td>
<td>$0</td>
</tr>
<tr>
<td>$9,999</td>
<td>$220</td>
</tr>
<tr>
<td>$10,000 - 19,999</td>
<td>$1,200</td>
</tr>
<tr>
<td>$20,000 - 29,999</td>
<td>$0,900</td>
</tr>
<tr>
<td>$30,000 - 39,999</td>
<td>$1,200</td>
</tr>
<tr>
<td>$40,000 - 49,999</td>
<td>$0,900</td>
</tr>
<tr>
<td>$50,000 - 59,999</td>
<td>$1,200</td>
</tr>
<tr>
<td>$60,000 - 69,999</td>
<td>$0,900</td>
</tr>
<tr>
<td>$70,000 - 79,999</td>
<td>$1,200</td>
</tr>
<tr>
<td>$80,000 - 89,999</td>
<td>$0,900</td>
</tr>
<tr>
<td>$90,000 - 99,999</td>
<td>$1,200</td>
</tr>
<tr>
<td>$100,000 - 109,999</td>
<td>$0,900</td>
</tr>
<tr>
<td>$110,000 - 120,000</td>
<td>$1,200</td>
</tr>
</tbody>
</table>

## Single or Married Filing Separately

<table>
<thead>
<tr>
<th>Higher Paying Job Annual Taxable Wage &amp; Salary</th>
<th>Lower Paying Job Annual Taxable Wage &amp; Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0 - 9,999</td>
<td>$460</td>
</tr>
<tr>
<td>$9,999</td>
<td>$940</td>
</tr>
<tr>
<td>$10,000 - 19,999</td>
<td>$1,020</td>
</tr>
<tr>
<td>$20,000 - 29,999</td>
<td>$1,020</td>
</tr>
<tr>
<td>$30,000 - 39,999</td>
<td>$1,020</td>
</tr>
<tr>
<td>$40,000 - 49,999</td>
<td>$1,020</td>
</tr>
<tr>
<td>$50,000 - 59,999</td>
<td>$1,020</td>
</tr>
<tr>
<td>$60,000 - 69,999</td>
<td>$1,020</td>
</tr>
<tr>
<td>$70,000 - 79,999</td>
<td>$1,020</td>
</tr>
<tr>
<td>$80,000 - 89,999</td>
<td>$1,020</td>
</tr>
<tr>
<td>$90,000 - 99,999</td>
<td>$1,020</td>
</tr>
<tr>
<td>$100,000 - 109,999</td>
<td>$1,020</td>
</tr>
<tr>
<td>$110,000 - 120,000</td>
<td>$1,020</td>
</tr>
</tbody>
</table>

## Head of Household

<table>
<thead>
<tr>
<th>Higher Paying Job Annual Taxable Wage &amp; Salary</th>
<th>Lower Paying Job Annual Taxable Wage &amp; Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0 - 9,999</td>
<td>$0</td>
</tr>
<tr>
<td>$9,999</td>
<td>$830</td>
</tr>
<tr>
<td>$10,000 - 19,999</td>
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</tr>
<tr>
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</tr>
<tr>
<td>$30,000 - 39,999</td>
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</tr>
<tr>
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</tr>
<tr>
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<td>$1,200</td>
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<tr>
<td>$70,000 - 79,999</td>
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<td>$80,000 - 89,999</td>
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<td>$90,000 - 99,999</td>
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<td>$100,000 - 109,999</td>
<td>$1,200</td>
</tr>
<tr>
<td>$110,000 - 120,000</td>
<td>$1,200</td>
</tr>
</tbody>
</table>