

**Federal Payroll Information  
effective January 1st, 2010**

This information was pulled from the Federal Government's Circular E, Employer's Tax Guide at [www.irs.gov/publications](http://www.irs.gov/publications) (page numbers listed below for reference). Make changes in your Payroll software before you run your first payroll for 2010 (assuming you have closed the 2009 payroll year).

**Under Payroll Utilities Menu  
in the Special Company Maintenance**

page		Amount	%
18	Change Employee Social Security Wage Limit to:	\$ 106,800.00	6.20%
18	Change Employer Social Security Wage Limit to:	\$ 106,800.00	6.20%
18	Change Employee Medicare Wage Limit to:	\$ 999,999.99	1.45%
18	Change Employer Medicare Wage Limit to:	\$ 999,999.99	1.45%
31	Change FUTA Wage Limit to:	\$ 7,000.00	0.80%

**Under Payroll Executive Menu  
in Maintain Federal Tax Tables**

The number of lines in the tables must be changed to **8** before entering the amounts.

Annual Withholding Allowance: \$3650.00 (page 37 table 5)

Page 40 - Table 7	Line	Over	Base	%
<b>Single</b> and <b>Head of Household</b>	1	\$ 6,050	0.00	10.0%
	2	\$ 10,425	\$ 437.50	15.0%
	3	\$ 36,050	\$ 4,281.25	25.0%
	4	\$ 67,700	\$ 12,193.75	27.0%
	5	\$ 84,450	\$ 16,716.25	30.0%
	6	\$ 87,700	\$ 17,691.25	28.0%
	7	\$ 173,900.00	\$ 41,827.25	33.0%
	8	\$ 375,700.00	\$ 108,421.25	35.0%

Page 40 - Table 7	Line	Over	Base	%
<b>Married</b>	1	\$ 13,750	0.00	10.0%
	2	\$ 24,500	\$ 1,075.00	15.0%
	3	\$ 75,750	\$ 8,762.50	25.0%
	4	\$ 94,050	\$ 13,337.50	27.0%
	5	\$ 124,050	\$ 21,437.50	25.0%
	6	\$ 145,050	\$ 26,687.50	28.0%
	7	\$ 217,000	\$ 46,833.50	33.0%
	8	\$ 381,400	\$ 101,085.50	35.0%

There is a discussion of how to maintain these fields in your Payroll Manual. Please double check these figures with your Accountant. This document is also published from year-to-year on our website under tech support --> white papers --> Federal Payroll Information

