

OFFICE NOTICE

OFFICE OF STRATEGIC SERVICES

6 June 1944

TO: ALL EMPLOYEES

SUBJECT: WITHHOLDING TAX DEDUCTIONS

The Current Tax Payment Act of 1943 (Pay-As-You-Go Tax) requires the withholding of a tax from all salary payments made to employees for payroll periods beginning on or after 1 July 1943. The withholding of the tax does not automatically settle the liability for Federal income taxes, but the amounts withheld are applied against the amount payable as Federal income tax.

The Current Tax Payment Act allows an exemption based on the employee's family status and the tax is withheld only from that portion of the salary which is in excess of the amount allowed as an exemption.

No Victory Tax deduction will be made in addition to the withholding tax.

The table appearing on the inside of this bulletin shows the amount of the tax to be deducted from each employee's check for a full semimonthly pay period. The column headed "Tax" shows the amount of tax which will be withheld from each employee's semimonthly salary check after applying the family status exemption to which the employee is entitled on the basis of the "Employee Withholding Exemption Certificate" filed by him.

The column headed "Net" shows the amount of net salary for a full payroll period after deductions for tax and retirement, but before deductions for bonds. (For detailed instructions as to the use of the table, see the last page of this bulletin.)

The actual amount of the employee's salary check for a full payroll period can be determined by subtracting the semimonthly bond deduction from the amount in the "Net" column.

The amount of the tax to be deducted and the amount of the salary check before bond deductions can be found on the table in the following manner:

- 1 Determine the family and dependency group in which you fall, (Item 1, 2, 3, 4, or 5 in the headings of the table);
- 2 Locate the column under that group corresponding to the number of dependents (In addition to wife or husband) claimed;
- 3 Go down that column to the line corresponding to your basic annual salary as shown in the first column of the table. The amounts appearing in the "Tax" and "Net" columns on that line show the amount of the tax to be deducted and the net amount of your salary check before deduction for bonds; and
- 4 If you have more dependents than the highest number shown on the table for your family group, for each additional dependent deduct \$2.60 from the tax shown for your basic annual salary for the highest number of dependents shown for your family group. In no case, however, may your tax be less than the minimum shown in the last column of the table on the line corresponding with your basic annual salary.



C. M. SEARS, JR.
Chief, Services

(43672)

OSS SCHEDULE OF SALARY DEDUCTIONS,

BASIC ANNUAL SALARY	GROSS SALARY PER PAY PERIOD INCLUDING OVERTIME	RETIREMENT DEDUCTION PER PAY PERIOD	1. MARRIED PERSON CLAIMING NONE OF PERSONAL EXEMPTION,														
			NONE		ONE		TWO		THREE		FOUR						
			2. MARRIED PERSON CLAIMING HALF OF P														
			NONE		ONE		TWO										
3. SINGLE PERSON HAVING FOLLOWI																	
NONE		ONE		TWO													
4. MARRIE																	
NONE																	
5. HEAL																	
NONE O																	
		Tax		Net		Tax		Net		Tax		Net		Tax		Net	
1,320	67.50	2.75	14.00	50.75	11.40	53.35	8.80	55.95	6.20	58.55	3.60						
1,380	70.00	2.88	14.00	53.12	11.40	55.72	8.80	58.32	6.20	60.92	3.60						
1,440	73.00	3.00	14.00	56.00	11.40	58.60	8.80	61.20	6.20	63.80	3.60						
1,500	76.04	3.13	14.00	58.91	11.40	61.51	8.80	64.11	6.20	66.71	3.60						
1,560	79.08	3.25	14.00	61.83	11.40	64.43	8.80	67.03	6.20	69.63	3.60						
1,620	82.12	3.38	18.00	60.74	15.40	69.34	12.80	65.94	10.20	68.54	7.60						
1,680	85.16	3.50	18.00	63.66	15.40	66.26	12.80	68.86	10.20	71.46	7.60						
1,740	88.20	3.63	18.00	66.57	15.40	69.17	12.80	71.77	10.20	74.37	7.60						
1,800	91.25	3.75	18.00	69.50	15.40	72.10	12.80	74.70	10.20	77.30	7.60						
1,860	94.29	3.88	18.00	72.41	15.40	75.01	12.80	77.61	10.20	80.21	7.60						
1,920	97.33	4.00	18.00	75.33	15.40	77.93	12.80	80.53	10.20	83.13	7.60						
1,980	100.37	4.13	22.00	74.24	19.40	76.84	16.80	79.44	14.20	82.04	11.60						
2,000	101.38	4.17	22.00	75.21	19.40	77.81	16.80	80.41	14.20	83.01	11.60						
2,040	103.41	4.25	22.00	77.16	19.40	79.76	16.80	82.36	14.20	84.96	11.60						
2,100	106.45	4.38	22.00	80.07	19.40	82.67	16.80	85.27	14.20	87.87	11.60						
2,160	109.50	4.50	22.00	83.00	19.40	85.60	16.80	88.20	14.20	90.80	11.60						
2,200	111.52	4.59	22.00	84.93	19.40	87.53	16.80	90.13	14.20	92.73	11.60						
2,220	112.54	4.63	22.00	85.91	19.40	88.51	16.80	91.11	14.20	93.71	11.60						
2,300	116.59	4.80	22.00	89.79	19.40	92.39	16.80	94.99	14.20	97.59	11.60						
2,400	121.66	5.00	26.00	90.66	23.40	93.26	20.80	95.86	18.20	98.46	15.60						
2,500	126.73	5.21	26.00	95.52	23.40	98.12	20.80	100.72	18.20	103.32	15.60						
2,600	131.80	5.42	26.00	100.38	23.40	102.98	20.80	105.58	18.20	108.18	15.60						
2,700	136.87	5.63	26.00	105.24	23.40	107.84	20.80	110.44	18.20	113.04	15.60						
2,800	141.94	5.84	30.00	106.10	27.40	108.70	24.80	111.30	22.20	113.90	19.60						
2,900	147.01	6.05	30.00	110.96	27.40	113.56	24.80	116.16	22.20	118.76	19.60						
3,000	151.18	6.25	30.00	114.93	27.40	117.53	24.80	120.13	22.20	122.73	19.60						
3,100	155.34	6.46	30.00	118.88	27.40	121.48	24.80	124.08	22.20	126.68	19.60						
3,200	159.51	6.67	30.00	122.84	27.40	125.44	24.80	128.04	22.20	130.64	19.60						
3,300	163.68	6.88	34.00	122.80	31.40	125.40	28.80	128.00	26.20	130.60	23.60						
3,400	167.84	7.09	34.00	126.75	31.40	129.35	28.80	131.95	26.20	134.55	23.60						
3,500	172.01	7.30	34.00	130.71	31.40	133.31	28.80	135.91	26.20	138.51	23.60						
3,600	176.18	7.50	34.00	134.68	31.40	137.28	28.80	139.88	26.20	142.48	23.60						
3,700	180.34	7.71	38.00	134.63	35.40	137.23	32.80	139.83	30.20	142.43	27.60						
3,800	184.51	7.92	38.00	138.59	35.40	141.19	32.80	143.79	30.20	146.39	27.60						
3,900	188.68	8.13	38.00	142.55	35.40	145.15	32.80	147.75	30.20	150.35	27.60						
4,000	192.84	8.34	38.00	146.50	35.40	149.10	32.80	151.70	30.20	154.30	27.60						
4,100	197.01	8.55	38.00	150.46	35.40	153.06	32.80	155.66	30.20	158.26	27.60						
4,200	201.18	8.75	42.00	150.43	39.40	153.03	36.80	155.63	34.20	158.23	31.60						
4,400	209.51	9.17	42.00	158.34	39.40	160.94	36.80	163.54	34.20	166.14	31.60						
4,600	217.84	9.59	42.00	166.25	39.40	168.85	36.80	171.45	34.20	174.05	31.60						
4,800	226.18	10.00	46.00	170.18	43.40	172.78	40.80	175.38	38.20	177.98	35.60						
5,000	234.51	10.42	46.00	178.09	43.40	180.69	40.80	183.29	38.20	185.89	35.60						
5,200	242.84	10.84	50.00	182.00	47.40	184.60	44.80	187.20	42.20	189.80	39.60						
5,400	251.18	11.25	50.00	189.93	47.40	192.53	44.80	195.13	42.20	197.73	39.60						
5,600	259.51	11.67	50.00	197.84	47.40	200.44	44.80	203.04	42.20	205.64	39.60						
5,800	267.84	12.09	54.00	201.75	51.40	204.35	48.80	206.95	46.20	209.55	43.60						
6,000	276.18	12.50	54.00	209.68	51.40	212.28	48.80	214.88	46.20	217.48	43.60						
6,200	284.51	12.92	58.00	213.59	55.40	216.19	52.80	218.79	50.20	221.39	47.60						
6,400	292.84	13.34	58.00	221.50	55.40	224.10	52.80	226.70	50.20	229.30	47.60						
6,500	297.01	13.55	58.00	225.46	55.40	228.06	52.80	230.66	50.20	233.26	47.60						
6,750	307.43	14.07	62.00	231.36	59.40	233.96	56.80	236.56	54.20	239.16	51.60						
7,000	317.84	14.59	62.00	241.25	59.40	243.85	56.80	246.45	54.20	249.05	51.60						
7,250	328.26	15.11	66.00	247.15	63.40	249.75	60.80	252.35	58.20	254.95	55.60						
7,500	338.68	15.63	66.00	257.05	63.40	259.65	60.80	262.25	58.20	264.85	55.60						
8,000	359.51	16.67	70.00	272.84	67.40	275.44	64.80	278.04	62.20	280.64	59.60						
8,250	369.93	17.19	74.00	278.74	71.40	281.34	68.80	283.94	66.20	286.54	63.60						
8,500	380.34	17.71	78.00	284.63	75.40	287.23	72.80	289.83	70.20	292.43	67.60						
8,750	390.76	18.23	78.00	294.53	75.40	297.13	72.80	299.73	70.20	302.33	67.60						
9,000	401.18	18.75	80.20	302.23	77.60	304.83	75.00	307.43	72.40	310.03	69.80						

EXCLUSIVE OF WAR SAVINGS BONDS

HAVING FOLLOWING NUMBER OF DEPENDENTS											ADDITIONAL DEPENDENTS DEDUCT FROM TAX \$2.60 FOR EACH AD- DITIONAL DEPENDENT WITH FOLLOWING MINIMUM TAX:	
FIVE		SIX		SEVEN		EIGHT		NINE				
PERSONAL EXEMPTION, HAVING FOLLOWING NUMBER OF DEPENDENTS												
THREE		FOUR		FIVE		SIX		SEVEN				
HIGHEST NUMBER OF DEPENDENTS												
THREE		FOUR		FIVE		SIX		SEVEN				
UNEMPLOYED PERSON CLAIMING ALL OF PERSONAL EXEMPTION, HAVING FOLLOWING NUMBER OF DEPENDENTS												
ONE		TWO		THREE		FOUR		FIVE				
MEMBER OF A FAMILY, HAVING FOLLOWING NUMBER OF DEPENDENTS												
ONE		TWO		THREE		FOUR		FIVE		SIX		
Net	Tax	Net	Tax	Net	Tax	Net	Tax	Net	Tax	Net		
61.15	1.30	63.45	1.30	63.45	1.30	63.45	1.30	63.45	1.30	63.45		1.30
63.52	1.30	65.82	1.30	65.82	1.30	65.82	1.30	65.82	1.30	65.82	1.30	
66.40	1.30	68.70	1.30	68.70	1.30	68.70	1.30	68.70	1.30	68.70	1.30	
69.31	1.30	71.61	1.30	71.61	1.30	71.61	1.30	71.61	1.30	71.61	1.30	
72.23	1.30	74.53	1.30	74.53	1.30	74.53	1.30	74.53	1.30	74.53	1.30	
71.14	5.00	73.74	2.40	76.34	1.90	76.84	1.90	76.84	1.90	76.84	1.90	
74.06	5.00	76.66	2.40	79.26	1.90	79.76	1.90	79.76	1.90	79.76	1.90	
76.97	5.00	79.57	2.40	82.17	1.90	82.67	1.90	82.67	1.90	82.67	1.90	
79.90	5.00	82.50	2.40	85.10	1.90	85.60	1.90	85.60	1.90	85.60	1.90	
82.81	5.00	85.41	2.40	88.01	1.90	88.51	1.90	88.51	1.90	88.51	1.90	
85.73	5.00	88.33	2.40	90.93	1.90	91.43	1.90	91.43	1.90	91.43	1.90	
84.64	9.00	87.24	6.40	89.84	3.80	92.44	2.50	93.74	2.50	93.74	2.50	
85.61	9.00	88.21	6.40	90.81	3.80	93.41	2.50	94.71	2.50	94.71	2.50	
87.56	9.00	90.16	6.40	92.76	3.80	95.36	2.50	96.66	2.50	96.66	2.50	
90.47	9.00	93.07	6.40	95.67	3.80	98.27	2.50	99.57	2.50	99.57	2.50	
93.40	9.00	96.00	6.40	98.60	3.80	101.20	2.50	102.50	2.50	102.50	2.50	
95.33	9.00	97.93	6.40	100.53	3.80	103.13	2.50	104.43	2.50	104.43	2.50	
96.31	9.00	98.91	6.40	101.51	3.80	104.11	2.50	105.41	2.50	105.41	2.50	
100.19	9.00	102.79	6.40	105.39	3.80	107.99	2.50	109.29	2.50	109.29	2.50	
101.06	13.00	103.66	10.40	106.26	7.80	108.86	5.20	111.46	3.10	113.56	3.10	
105.92	13.00	108.52	10.40	111.12	7.80	113.72	5.20	116.32	3.10	118.42	3.10	
107.8	13.00	113.38	10.40	115.98	7.80	118.58	5.20	121.18	3.10	123.28	3.10	
115.64	13.00	118.24	10.40	120.84	7.80	123.44	5.20	126.04	3.10	128.14	3.10	
116.50	17.00	119.10	14.40	121.70	11.80	124.30	9.20	126.90	6.60	129.50	3.70	
121.36	17.00	123.96	14.40	126.56	11.80	129.16	9.20	131.76	6.60	134.36	3.70	
125.33	17.00	127.93	14.40	130.53	11.80	133.13	9.20	135.73	6.60	138.33	3.70	
129.28	17.00	131.88	14.40	134.48	11.80	137.08	9.20	139.68	6.60	142.28	3.70	
133.24	17.00	135.84	14.40	138.44	11.80	141.04	9.20	143.64	6.60	146.24	3.70	
133.20	21.00	135.80	18.40	138.40	15.80	141.00	13.20	143.60	10.60	146.20	4.30	
137.15	21.00	139.75	18.40	142.35	15.80	144.95	13.20	147.55	10.60	150.15	4.30	
141.11	21.00	143.71	18.40	146.31	15.80	148.91	13.20	151.51	10.60	154.11	4.30	
145.06	21.00	147.68	18.40	150.28	15.80	152.88	13.20	155.48	10.60	158.08	4.30	
145.03	25.00	147.63	22.40	150.23	19.80	152.83	17.20	155.43	14.60	158.03	4.90	
148.99	25.00	151.59	22.40	154.19	19.80	156.79	17.20	159.39	14.60	161.99	4.90	
152.95	25.00	155.55	22.40	158.15	19.80	160.75	17.20	163.35	14.60	165.95	4.90	
156.90	25.00	159.50	22.40	162.10	19.80	164.70	17.20	167.30	14.60	169.90	4.90	
160.86	25.00	163.46	22.40	166.06	19.80	168.66	17.20	171.26	14.60	173.86	4.90	
160.83	29.00	163.43	26.40	166.03	23.80	168.63	21.20	171.23	18.60	173.83	5.50	
168.74	29.00	171.34	26.40	173.94	23.80	176.54	21.20	179.14	18.60	181.74	5.50	
176.65	29.00	179.25	26.40	181.85	23.80	184.45	21.20	187.05	18.60	189.65	5.50	
180.58	33.00	183.18	30.40	185.78	27.80	188.38	25.20	190.98	22.60	193.58	6.10	
188.49	33.00	191.09	30.40	193.69	27.80	196.29	25.20	198.89	22.60	201.49	6.10	
192.40	37.00	195.00	34.40	197.60	31.80	200.20	29.20	202.80	26.60	205.40	6.70	
190.33	37.00	202.93	34.40	205.53	31.80	208.13	29.20	210.73	26.60	213.33	6.70	
198.24	37.00	210.84	34.40	213.44	31.80	216.04	29.20	218.64	26.60	221.24	6.70	
112.15	41.00	214.75	38.40	217.35	35.80	219.95	33.20	222.55	30.60	225.15	7.30	
120.08	41.00	222.68	38.40	225.28	35.80	227.88	33.20	230.48	30.60	233.08	7.30	
123.99	45.00	226.59	42.40	229.19	39.80	231.79	37.20	234.39	34.60	236.99	7.90	
131.90	45.00	234.50	42.40	237.10	39.80	239.70	37.20	242.30	34.60	244.90	7.90	
135.86	45.00	238.46	42.40	241.06	39.80	243.66	37.20	246.26	34.60	248.86	7.90	
141.76	49.00	244.36	46.40	246.96	43.80	249.56	41.20	252.16	38.60	254.76	8.50	
151.65	49.00	254.25	46.40	256.85	43.80	259.45	41.20	262.05	38.60	264.65	8.50	
157.55	53.00	260.15	50.40	262.75	47.80	265.35	45.20	267.95	42.60	270.55	9.10	
167.45	53.00	270.05	50.40	272.65	47.80	275.25	45.20	277.85	42.60	280.45	9.10	
183.24	57.00	285.84	54.40	288.44	51.80	291.04	49.20	293.64	46.60	296.24	9.70	
189.14	61.00	291.74	58.40	294.34	55.80	296.94	53.20	299.54	50.60	302.14	10.30	
195.03	65.00	297.63	62.40	300.23	59.80	302.83	57.20	305.43	54.60	308.03	10.90	
194.93	65.00	307.53	62.40	310.13	59.80	312.73	57.20	315.33	54.60	317.93	10.90	
112.63	67.20	315.23	64.60	317.83	62.00	320.43	59.40	323.03	56.80	325.63	11.30	