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so many fake sites. this is the first one which worked! Many thanks

Department of the Treasury  
Internal Revenue Service

**Publication 15**  
Circular E

**(Circular E),  
Employer's  
Tax Guide**

For use in 2011

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Oct 28, 2010

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**What's New**

**2011 withholding tables.** This publication includes the 2011 Percentage Method Tables and Single Income Tables for Income Tax Withholding that were developed as a result of the recently passed Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010. Employers should implement the 2011 withholding tables as soon as possible, but not later than January 31, 2011. Use the 2010 withholding tables until you implement the 2011 withholding tables.

**Social security and Medicare tax for 2011.** For 2011, the employee tax rate for social security is 4.2%. The employee tax rate for social security remains unchanged at 6.2%. The 2011 social security wage base limit is \$113,800. In 2011, the Medicare tax rate is 1.45% each for employees and employees, unchanged from 2010. There is no wage base limit for Medicare tax.

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