

26 CFR Sec. 31.3402(b)-1

Treas. Reg. Sec. **31.3402(b)-1**

**CODE OF FEDERAL REGULATIONS
TITLE 26--INTERNAL REVENUE
CHAPTER I--INTERNAL REVENUE SERVICE,
DEPARTMENT OF THE TREASURY
SUBCHAPTER C--EMPLOYMENT TAXES
AND COLLECTION OF INCOME TAX AT
SOURCE
PART 31--EMPLOYMENT TAXES AND
COLLECTION OF INCOME TAX AT SOURCE
SUBPART E--COLLECTION OF INCOME TAX
AT SOURCE**

Current through November 17, 2004; 69 FR 67499
Sec. **31.3402(b)-1** Percentage method of
withholding.

With respect to wages paid after April 30, 1975, the amount of tax to be deducted and withheld under the percentage method of withholding shall be determined under the applicable percentage method withholding table contained in **Circular E** (Employer's Tax Guide) according to the instructions contained therein.

(Authority: Secs. 3402(i) and (m) and 7805 of the Internal Revenue Code of 1954 (26 U.S.C. 3402 (i) and (m), 95 Stat. 172, 184; 26 U.S.C. 7805, 68A Stat. 917))

[T.D. 6516, 25 FR 13032, Dec. 20, 1960, as amended by T.D. 6860, 30 FR 13937, Nov. 4, 1965; T.D. 7115, 36 FR 9213, May 21, 1971; T.D. 7888, 48 FR 17588, April 25, 1983; T.D. 7915, 48 FR 44073, Sept. 27, 1983]

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