

Employers Tax Guide: Publication 15 (Circular E)

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Employer's Tax Guide

Internal Revenue Service

Publication 15 (Circular E)

The Internal Revenue Service official tax guide for employers, for use in the year 2015, also known as Publication 15 (Circular E). This is a low-cost print edition of a government document available online.

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Employers Tax Guide - This publication explains your tax responsibilities as an employer. See more details about this form and related content here: [http://Forms-&-Pubs.Publications.and.Notices\(PDF\)-Social.security.and.Medicare.tax.for.2017.The.social.security.tax.rate.is.6.2%each.for.the.employee.and.employer,unchanged.from.2016.The.social.security.ÂPublication.15.\(2017\),\(Circular.E\),Employers.Tax.Guide-Publication.51.\(Circular.A\),Agricultural.Employers.Tax.Guide.Employers.of.agricultural.workers\(farmworkers\)use.the.information.in.thisÂPublication.15-Circular.E,Employers.Tax.Guide-5.Wages.and.Publication.80.Circular.SS-Federal.Tax.Guide.for.Employers.in.the.U.S.Virgin.Islands,Guam,American.Samoa,and.the.Commonwealth.of.the.NorthernÂPublication.15.\(Circular.E\),Employers.Tax.Guide-Topic.page.for.Publication.15,Circular.EEmployers.Tax.Guide.Publication.15-Circular.E,Employers.Tax.Guide-7.Supplemental](http://Forms-&-Pubs.Publications.and.Notices(PDF)-Social.security.and.Medicare.tax.for.2017.The.social.security.tax.rate.is.6.2%each.for.the.employee.and.employer,unchanged.from.2016.The.social.security.ÂPublication.15.(2017),(Circular.E),Employers.Tax.Guide-Publication.51.(Circular.A),Agricultural.Employers.Tax.Guide.Employers.of.agricultural.workers(farmworkers)use.the.information.in.thisÂPublication.15-Circular.E,Employers.Tax.Guide-5.Wages.and.Publication.80.Circular.SS-Federal.Tax.Guide.for.Employers.in.the.U.S.Virgin.Islands,Guam,American.Samoa,and.the.Commonwealth.of.the.NorthernÂPublication.15.(Circular.E),Employers.Tax.Guide-Topic.page.for.Publication.15,Circular.EEmployers.Tax.Guide.Publication.15-Circular.E,Employers.Tax.Guide-7.Supplemental) You should consult the IRS Circular E, Employers Tax Guide, and Publication 15-A, Employers Supplemental Tax Guide, to determine federalÂ Publication 15-B, Employers Tax Guide to Fringe Benefits - Publication 15 (Circular E), Employers Tax Guide. This publication explains your tax responsibilities as an employer. 2016 Publication 15 Circular E, Employers Tax Guide from You continue to owe the full employer share of social security and Medicare taxes. The employee remains liable for the employee share of social security andÂ Publication 15 (2017), (Circular E), Employers Tax Guide - Aliens, nonresident, Withholding income taxes on the wages of nonresident alien employees., Withholding social security and Medicare taxes on nonresidentÂ

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