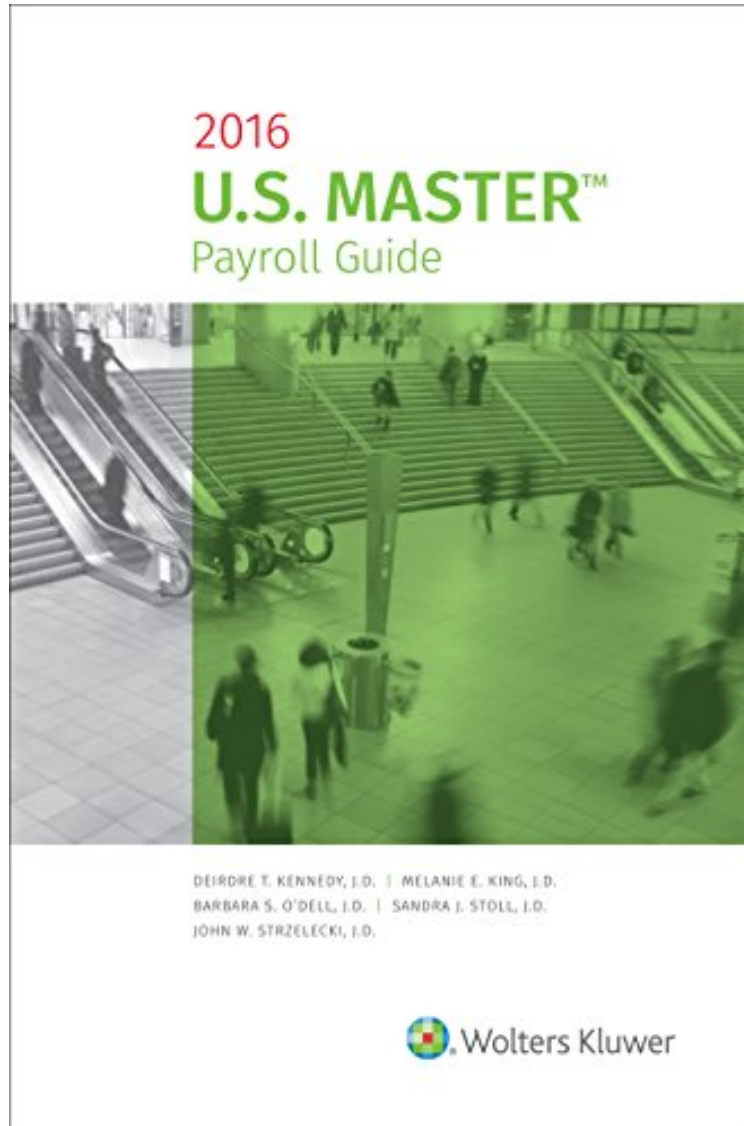


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The 2016 Edition of the U.S. Master Payroll Guide is designed to meet the needs of customers who handle their payroll internally, outsource their payroll, subscribe to an electronic payroll library, or who cannot afford a comprehensive payroll resource. This book serves as a reference guide for finding quick answers that are written in plain language. The content focuses on the basics of payroll and some of the key areas include federal withholding

requirements, federal taxable payroll laws, federal records returns, wages and hours, and garnishments.