

Exhibit A

IRS Publications and Views of Retained Personnel as Employees or Independent Contractor Classification



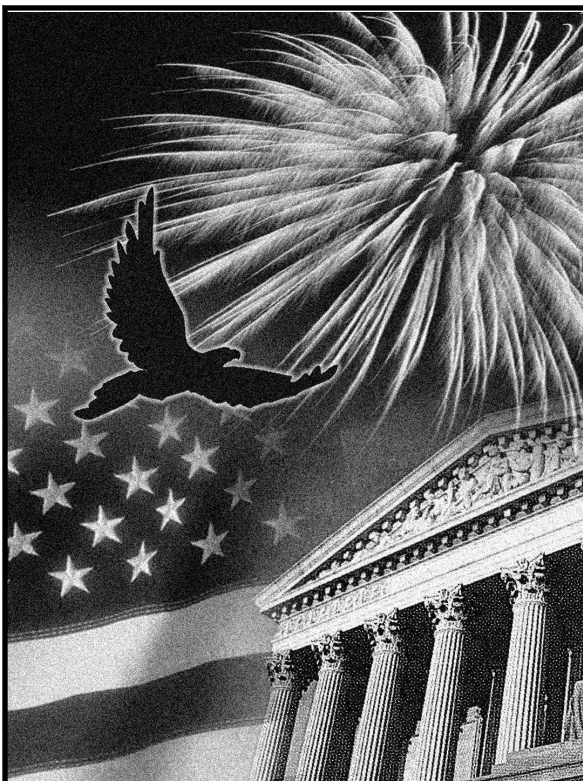
Publication 15-A

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Employer's Supplemental Tax Guide

(Supplement to
Publication 15 (Circular
E), Employer's Tax Guide)

For use in **2014**



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Future Developments

For the latest information about developments related to Publication 15-A, such as legislation enacted after it was published, go to www.irs.gov/pub15a.

What's New

Social security and Medicare tax for 2014. The social security tax rate is 6.2% each for the employee and employer, unchanged from 2013. The social security wage base limit is \$117,000.

The Medicare tax rate is 1.45% each for the employee and employer, unchanged from 2013. There is no wage base limit for Medicare tax.

Social security and Medicare taxes apply to the wages of household workers you pay \$1,900 or more in cash or an equivalent form of compensation. Social security and Medicare taxes apply to election workers who are paid

\$1,600 or more in cash or an equivalent form of compensation.

Withholding allowance. The 2014 amount for one withholding allowance on an annual basis is \$3,950.

Same-sex marriage. For federal tax purposes, individuals of the same sex are considered married if they were lawfully married in a state (or foreign country) whose laws authorize the marriage of two individuals of the same sex, even if the state (or foreign country) in which they now live does not recognize same-sex marriage. For more information, see Revenue Ruling 2013-17, 2013-38 I.R.B. 201, available at www.irs.gov/irb/2013-38_IRB/ar07.html.

Notice 2013-61 provides special administrative procedures for employers to make claims for refunds or adjustments of overpayments of social security and Medicare taxes with respect to certain same-sex spouse benefits before expiration of the period of limitations. Notice 2013-61, 2013-44 I.R.B. 432, is available at www.irs.gov/irb/2013-44_IRB/ar10.html.

Reminders

Additional Medicare Tax withholding. In addition to withholding Medicare tax at 1.45%, you must withhold a 0.9% Additional Medicare Tax from wages you pay to an employee in excess of \$200,000 in a calendar year. You are required to begin withholding Additional Medicare Tax in the pay period in which you pay wages in excess of \$200,000 to an employee and continue to withhold it each pay period until the end of the calendar year. Additional Medicare Tax is only imposed on the employee. There is no employer share of Additional Medicare Tax. All wages that are subject to Medicare tax are subject to Additional Medicare Tax withholding if paid in excess of the \$200,000 withholding threshold.

For more information on what wages are subject to Medicare tax, see the chart, *Special Rules for Various Types of Services and Payments*, in section 15 of Publication 15 (Circular E), Employer's Tax Guide. For more information on Additional Medicare Tax, visit IRS.gov and enter "Additional Medicare Tax" in the search box.

Work opportunity tax credit for qualified tax-exempt organizations hiring qualified veterans. The work opportunity tax credit is available for eligible unemployed veterans who begin work on or after November 22, 2011, and before January 1, 2014. Qualified tax-exempt organizations that hire eligible unemployed veterans can claim the work opportunity tax credit against their payroll tax liability using Form 5884-C, Work Opportunity Credit for Qualified Tax-Exempt Organizations Hiring Qualified Veterans. For more information, visit IRS.gov and enter "work opportunity tax credit" in the search box.

COBRA premium assistance credit. The credit for COBRA premium assistance payments applies to premiums paid for employees involuntarily terminated between September 1, 2008, and May 31, 2010, and to premiums paid for up to 15 months. For more information, see *COBRA premium assistance credit* in Publication 15 (Circular E).

Federal tax deposits must be made by electronic funds transfer. You must use electronic funds transfer to make all federal tax deposits. Generally, electronic fund transfers are made using the Electronic Federal Tax Payment System (EFTPS). If you do not want to use EFTPS, you can arrange for your tax professional, financial institution, payroll service, or other trusted third party to make electronic deposits on your behalf. Also, you may arrange for your financial institution to initiate a same-day wire payment on your behalf. EFTPS is a free service provided by the Department of Treasury. Services provided by your tax professional, financial institution, payroll service, or other third party may have a fee.

For more information on making federal tax deposits, see *How To Deposit* in Publication 15 (Circular E). To get more information about EFTPS or to enroll in EFTPS, visit www.eftps.gov or call 1-800-555-4477 or 1-800-733-4829 (TDD). Additional information about EFTPS is also available in Publication 966, Electronic Federal Tax Payment System: A Guide To Getting Started.

You must receive written notice from the IRS to file Form 944. If you have been filing Forms 941, Employer's QUARTERLY Federal Tax Return (or Forms 941-SS, Employer's QUARTERLY Federal Tax Return—American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, and the U.S. Virgin Islands, or Formularios 941-PR, Planilla para la Declaración Federal TRIMESTRAL del Patrono), and believe your employment taxes for the calendar year will be \$1,000 or less, and you would like to file Form 944, Employer's ANNUAL Federal Tax Return, instead of Forms 941, you must contact the IRS to request to file Form 944. You must receive written notice from the IRS to file Form 944 instead of Forms 941 before you may file this form. For more information on requesting to file Form 944, visit IRS.gov and enter "file employment taxes annually" in the search box.

Employers can request to file Forms 941 instead of Form 944. If you received notice from the IRS and have been filing Form 944 but would like to file Forms 941 instead, you must contact the IRS to request to file Forms 941. You must receive written notice from the IRS to file Forms 941 instead of Form 944 before you may file these forms. For more information on requesting to file Form 944, visit IRS.gov and enter "file employment taxes annually" in the search box.

Aggregate Form 941 filers. Agents must complete Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers, when filing an aggregate Form 941. Aggregate Forms 941 can only be filed by agents approved by the IRS under section 3504 of the Internal Revenue Code. To request approval to act as an agent for an employer, the agent must file Form 2678, Employer/Payer Appointment of Agent, with the IRS.

Aggregate Form 940 filers. Agents must complete Schedule R (Form 940), Allocation Schedule for Aggregate Form 940 Filers, when filing an aggregate Form 940, Employer's Annual Federal Unemployment (FUTA) Tax Return. Aggregate Forms 940 may only be filed by agents acting on behalf of home care service recipients who receive home care services through a program