

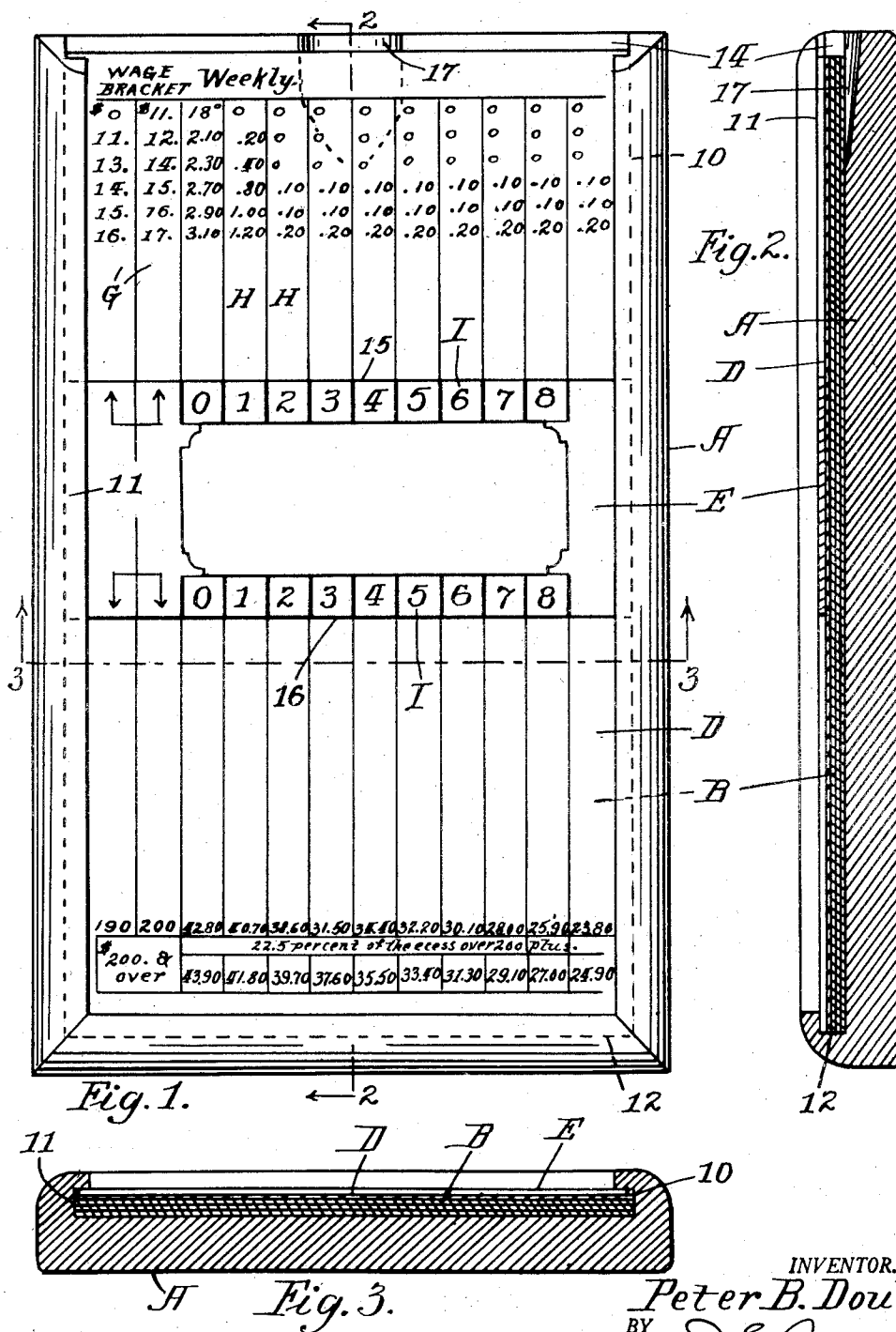
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2,415,581

COMPUTER

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COMPUTER

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My invention relates to improvements in computers and more particularly to that type which is used for determining withholding tax exemptions in connection with wages of employees. The primary object of this invention is the production of a simple and inexpensive device which is easy and simple to operate and by the use of which the employer can quickly and accurately determine the amount of taxes to be withheld from wages to be paid at daily, weekly, biweekly, semimonthly or monthly periods, according to the number of withholding exemptions which are applicable to the employee.

To these ends my invention comprises the features of construction and combination of parts hereinafter described and claimed.

In the accompanying drawing forming part of this specification, Fig. 1 is a plan of my improved computer; Fig. 2 is a section taken on the line 2—2 of Fig. 1, and Fig. 3 is another section taken on the line 3—3 of Fig. 1.

In the drawing, A is a suitable base or back having a pair of parallel inwardly facing channel members 10 and 11 on its longitudinal side edges and an inwardly facing transverse channel member 12 across its foot end. The base or back is flat and the channels are substantially even in height above the surface of the base so as to hold suitable rectangular shaped charts B upon the surface of the base by engaging their side and transverse edges in said channels. The head end of the base is open, that it has no channel member, whereby it is free to receive the charts in sliding engagement with the pair of side channel members and into engagement with the transverse channel at the opposite end of the base. In this manner the device is capable of holding any desired number of superimposed charts. A shoulder 14 of suitable height across the open end of the base serves to removably hold any desired number of charts engaged by the side and end channel members.

A thin rectangular transparent face plate D, made out of Celluloid or other transparent material corresponding in shape and size with the charts is slidably engaged by the channel members over the uppermost face of the charts and retained by the shoulder 14 to protect the charts from abrasion and mutilation.

The charts are inscribed by printing with any suitable data displaying computations arranged in longitudinal columns and transverse rows as will be hereinafter described. Arranged to travel longitudinally above the upper face of the charts and movable over the transparent face plate D

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is an exemption indicating slide E, consisting of a narrow transverse plate composed of metal, plastic or other suitable material having its opposite end edges engaged by and slidable longitudinally in the longitudinal side channels over the base. Said end edges of this slide are parallel and the forward and rearward transverse edges of the slide are preferably parallel and arranged at right angle to the longitudinal end edges so as to extend at right angle across the longitudinal columns of the charts. This slide is free to travel longitudinally by hand in the side channel members and extends across the charts to be used as a gauge to indicate computations appearing in the columns inscribed upon the faces of the charts as will be hereinafter described. The slide bears down upon the pack of charts including the transparent plate D and holds the pack normally below and substantially even with the surface of the shoulder 14 to prevent the charts from moving out of operative position in or from the base or back.

My improved computer is particularly although not exclusively adapted for use in estimating the withholding tax according to what is usually termed the "wage bracket withholding method," or the "percentage method." For the "wage bracket withholding method," the charts have inscribed by printing the data necessary in longitudinal columns for computing, one chart being inscribed for each purpose, namely, daily, weekly, biweekly, semimonthly or monthly. In this illustration the weekly wage bracket computing schedule is held with its face uppermost in the computer and it is assumed that a withholding tax is to be estimated subject to a weekly wage bracket and a certain number of prescribed exemptions. The wages paid by the week are shown in the longitudinal wage bracket double column G, increasing in regular order downwardly, the left hand column section indicating the least weekly amount, and the right hand column indicating the corresponding upward limit horizontally to the right in the right hand section. Arranged in each horizontal row opposite each wage indication bracket are the corresponding computed amounts of prescribed withholding tax, the number of withholding exemption columns increasing in regular numerical order to the right, in accordance with the number of exemptions, there being a separate longitudinal column H for each exemption corresponding with the companion wage bracket.

To estimate the total exemptions for any wage bracket, quickly and accurately, the slide is moved

by hand up or down with either of its transverse forward or rearward transverse edges 15 or 16 in line with any series of withholding exemptions appearing in the schedule, corresponding with any desired wage bracket. Each transverse edge portion of the slide is accompanied by a transverse row of printed exemption digits I, increasing in regular order numerically from left to right to indicate the number of exemptions or columns. The row of exemption digits are fully exposed immediately along both upper and lower transverse edge portion of the slide thus enabling the slide to be readily used in connection with either the extreme upper or lower portions of the charts.

To facilitate changing the charts so as to expose any one of a number of charts to be used in the computer, the base is formed with an opening 17 at one end in its surface to receive the thumb or fingers of the hand of the user.

While my improved computer has been described for use with a certain prescribed withholding exemption to employees according to certain wage brackets and wherein the tax to be withheld is made to appear opposite a corresponding index number, either at the forward or rearward transverse edge of the slide, it should be understood that the data inscribed on the charts and on the slide may be modified and changed to correspond with various uses within the spirit of the invention and within the scope of the following claims.

I claim:

1. A computer, comprising, a substantially flat base having opposite side channeled edges, a closed end and an open end to receive and changeably hold a pack of superimposed charts upon the surface of said base, each of said charts hav-

ing a transverse series of longitudinal columns of computing indicia, a shoulder across said open end serving to block the unintentional removal of said charts from engagement by said channeled edges, and a slide bearing down upon the pack of charts to normally hold the pack below said shoulder and movable longitudinally in said opposite side channeled edges above the surface of the uppermost chart on said base, said slide having a freely exposed transverse edge portion bearing a transverse row of corresponding indicia adapted to register with and indicate certain of the indicia displayed by the uppermost chart on said base.

2. In a structure as defined in claim 1, the slide having both forward and rearward fully exposed transverse edge portions bearing transverse rows of identifying indicia adapted to coincide and cooperate with the longitudinal columns of the computing indicia of the charts.

3. In a structure as defined in claim 1, the shoulder having an opening to receive the thumb or finger of the hand of the operator to facilitate changing the charts in the base.

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The following references are of record in the file of this patent:

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