

**Withholding Certificate for  
 Pension or Annuity Payments**

**2013**

**Purpose.** Form W-4P is for U.S. citizens, resident aliens, or their estates who are recipients of pensions, annuities (including commercial annuities), and certain other deferred compensation. Use Form W-4P to tell payers the correct amount of federal income tax to withhold from your payment(s). You also may use Form W-4P to choose (a) not to have any federal income tax withheld from the payment (except for eligible rollover distributions or payments to U.S. citizens delivered outside the United States or its possessions) or (b) to have an additional amount of tax withheld.

Your options depend on whether the payment is periodic, nonperiodic, or an eligible rollover distribution, as explained on pages 3 and 4. Your previously filed Form W-4P will remain in effect if you do not file a Form W-4P for 2013.

**What do I need to do?** Complete lines **A** through **G** of the **Personal Allowances Worksheet**. Use the additional worksheets on page 2 to further adjust your withholding allowances for itemized deductions, adjustments to income, any additional standard deduction, certain credits, or multiple pensions/more-than-one-income situations. If you do not want any federal income tax withheld (see *Purpose*, earlier), you can skip the worksheets and go directly to the Form W-4P below.

**Sign this form.** Form W-4P is not valid unless you sign it.

**Future developments.** The IRS has created a page on IRS.gov for information about Form W-4P and its instructions, at [www.irs.gov/w4p](http://www.irs.gov/w4p). Information about any future developments affecting Form W-4P (such as legislation enacted after we release it) will be posted on that page.

**Personal Allowances Worksheet (Keep for your records.)**

**A** Enter "1" for yourself if no one else can claim you as a dependent . . . . . **A** \_\_\_\_\_

**B** Enter "1" if:   
 { • You are single and have only one pension; or   
 • You are married, have only one pension, and your spouse has no income subject to withholding; or   
 • Your income from a second pension or a job or your spouse's pension or wages (or the total of all) is \$1,500 or less. } . . . . . **B** \_\_\_\_\_

**C** Enter "1" for your spouse. But, you may choose to enter "-0-" if you are married and have either a spouse who has income subject to withholding or more than one source of income subject to withholding. (Entering "-0-" may help you avoid having too little tax withheld.) . . . . . **C** \_\_\_\_\_

**D** Enter number of dependents (other than your spouse or yourself) you will claim on your tax return . . . . . **D** \_\_\_\_\_

**E** Enter "1" if you will file as head of household on your tax return . . . . . **E** \_\_\_\_\_

**F Child Tax Credit** (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information.   
 • If your total income will be less than \$65,000 (\$95,000 if married), enter "2" for each eligible child; then less "1" if you have three to six eligible children or less "2" if you have seven or more eligible children.   
 • If your total income will be between \$65,000 and \$84,000 (\$95,000 and \$119,000 if married), enter "1" for each eligible child . . . . . **F** \_\_\_\_\_

**G** Add lines A through F and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) ▶ **G** \_\_\_\_\_

For accuracy, complete all worksheets that apply.   
 { • If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.   
 • If you are single and have more than one source of income subject to withholding or are married and you and your spouse both have income subject to withholding and your combined income from all sources exceeds \$40,000 (\$10,000 if married), see the **Multiple Pensions/More-Than-One-Income Worksheet** on page 2 to avoid having too little tax withheld.   
 • If neither of the above situations applies, stop here and enter the number from line G on line 2 of Form W-4P below.

Separate here and give Form W-4P to the payer of your pension or annuity. Keep the top part for your records.

**Withholding Certificate for  
 Pension or Annuity Payments**

**2013**

▶ For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Your first name and middle initial	Last name	Your social security number
Home address (number and street or rural route)		Claim or identification number (if any) of your pension or annuity contract
City or town, state, and ZIP code		

**Complete the following applicable lines.**

**1** Check here if you do not want any federal income tax withheld from your pension or annuity. (Do not complete line 2 or 3.) ▶

**2** Total number of allowances and marital status you are claiming for withholding from each periodic pension or annuity payment. (You also may designate an additional dollar amount on line 3.) . . . . . ▶

**Marital status:**  Single  Married  Married, but withhold at higher Single rate. (Enter number of allowances.)

**3** Additional amount, if any, you want withheld from each pension or annuity payment. (Note. For periodic payments, you cannot enter an amount here without entering the number (including zero) of allowances on line 2.) . . . . . ▶ \$

Your signature ▶

Date ▶

### Deductions and Adjustments Worksheet

**Note.** Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

<p><b>1</b> Enter an estimate of your 2013 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 10% (7.5% if either you or your spouse was born before January 2, 1949) of your income, and miscellaneous deductions. For 2013, you may have to reduce your itemized deductions if your income is over \$300,000 and you are married filing jointly or are a qualifying widow(er); \$275,000 if you are head of household; \$250,000 if you are single and not head of household or a qualifying widow(er); or \$150,000 if you are married filing separately. See Pub. 505 for details . . . . .</p>	<p>1 \$ _____</p>
<p><b>2</b> Enter: <math>\left\{ \begin{array}{l} \\$12,200 \text{ if married filing jointly or qualifying widow(er)} \\ \\$8,950 \text{ if head of household} \\ \\$6,100 \text{ if single or married filing separately} \end{array} \right\}</math> . . . . .</p>	<p>2 \$ _____</p>
<p><b>3</b> Subtract line 2 from line 1. If zero or less, enter "-0-" . . . . .</p>	<p>3 \$ _____</p>
<p><b>4</b> Enter an estimate of your 2013 adjustments to income and any additional standard deduction (see Pub. 505) . . . . .</p>	<p>4 \$ _____</p>
<p><b>5</b> Add lines 3 and 4 and enter the total. (Include any credit amounts from the <i>Converting Credits to Withholding Allowances for 2013 Form W-4</i> worksheet in Pub. 505.) . . . . .</p>	<p>5 \$ _____</p>
<p><b>6</b> Enter an estimate of your 2013 income not subject to withholding (such as dividends or interest) . . . . .</p>	<p>6 \$ _____</p>
<p><b>7</b> Subtract line 6 from line 5. If zero or less, enter "-0-" . . . . .</p>	<p>7 \$ _____</p>
<p><b>8</b> Divide the amount on line 7 by \$3,900 and enter the result here. Drop any fraction . . . . .</p>	<p>8 _____</p>
<p><b>9</b> Enter the number from the <b>Personal Allowances Worksheet</b>, line G, page 1 . . . . .</p>	<p>9 _____</p>
<p><b>10</b> Add lines 8 and 9 and enter the total here. If you use the <b>Multiple Pensions/More-Than-One-Income Worksheet</b>, also enter this total on line 1 below. Otherwise, <b>stop here</b> and enter this total on Form W-4P, line 2, page 1 . . . . .</p>	<p>10 _____</p>

### Multiple Pensions/More-Than-One-Income Worksheet

**Note.** Complete *only* if the instructions under line G, page 1, direct you here. This applies if you (and your spouse if married filing jointly) have more than one source of income subject to withholding (such as more than one pension, or a pension and a job, or you have a pension and your spouse works).

<p><b>1</b> Enter the number from line G, page 1 (or from line 10 above if you used the <b>Deductions and Adjustments Worksheet</b>) . . . . .</p>	<p>1 _____</p>
<p><b>2</b> Find the number in <b>Table 1</b> below that applies to the <b>LOWEST</b> paying pension or job and enter it here. <b>However</b>, if you are married filing jointly and the amount from the highest paying pension or job is \$65,000 or less, do not enter more than "3" . . . . .</p>	<p>2 _____</p>
<p><b>3</b> If line 1 is <b>more than or equal to</b> line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4P, line 2, page 1. <b>Do not</b> use the rest of this worksheet . . . . .</p>	<p>3 _____</p>

**Note.** If line 1 is **less than** line 2, enter "-0-" on Form W-4P, line 2, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.

<p><b>4</b> Enter the number from line 2 of this worksheet . . . . .</p>	<p>4 _____</p>
<p><b>5</b> Enter the number from line 1 of this worksheet . . . . .</p>	<p>5 _____</p>
<p><b>6</b> Subtract line 5 from line 4 . . . . .</p>	<p>6 _____</p>
<p><b>7</b> Find the amount in <b>Table 2</b> below that applies to the <b>HIGHEST</b> paying pension or job and enter it here . . . . .</p>	<p>7 \$ _____</p>
<p><b>8</b> Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed . . . . .</p>	<p>8 \$ _____</p>
<p><b>9</b> Divide line 8 by the number of pay periods remaining in 2013. For example, divide by 12 if you are paid every month and you complete this form in December 2012. Enter the result here and on Form W-4P, line 3, page 1. This is the additional amount to be withheld from each payment . . . . .</p>	<p>9 \$ _____</p>

**Table 1**

**Table 2**

Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from <b>LOWEST</b> paying job or pension are—	Enter on line 2 above	If wages from <b>LOWEST</b> paying job or pension are—	Enter on line 2 above	If wages from <b>HIGHEST</b> paying job or pension are—	Enter on line 7 above	If wages from <b>HIGHEST</b> paying job or pension are—	Enter on line 7 above
\$0 - \$5,000	0	\$0 - \$8,000	0	\$0 - \$72,000	\$590	\$0 - \$37,000	\$590
5,001 - 13,000	1	8,001 - 16,000	1	72,001 - 130,000	980	37,001 - 80,000	980
13,001 - 24,000	2	16,001 - 25,000	2	130,001 - 200,000	1,090	80,001 - 175,000	1,090
24,001 - 26,000	3	25,001 - 30,000	3	200,001 - 345,000	1,290	175,001 - 385,000	1,290
26,001 - 30,000	4	30,001 - 40,000	4	345,001 - 385,000	1,370	385,001 and over	1,540
30,001 - 42,000	5	40,001 - 50,000	5	385,001 and over	1,540		
42,001 - 48,000	6	50,001 - 70,000	6				
48,001 - 55,000	7	70,001 - 80,000	7				
55,001 - 65,000	8	80,001 - 95,000	8				
65,001 - 75,000	9	95,001 - 120,000	9				
75,001 - 85,000	10	120,001 and over	10				
85,001 - 97,000	11						
97,001 - 110,000	12						
110,001 - 120,000	13						
120,001 - 135,000	14						
135,001 and over	15						

## Additional Instructions

*Section references are to the Internal Revenue Code.*

**When should I complete the form?** Complete Form W-4P and give it to the payer as soon as possible. Get Pub. 505, Tax Withholding and Estimated Tax, to see how the dollar amount you are having withheld compares to your projected total federal income tax for 2013. You also may use the IRS Withholding Calculator at [www.irs.gov/individuals](http://www.irs.gov/individuals) for help in determining how many withholding allowances to claim on your Form W-4P.

**Multiple pensions/more-than-one income.** To figure the number of allowances that you may claim, combine allowances and income subject to withholding from all sources on one worksheet. You may file a Form W-4P with each pension payer, but do not claim the same allowances more than once. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4P for the highest source of income subject to withholding and zero allowances are claimed on the others.

**Other income.** If you have a large amount of income from other sources not subject to withholding (such as interest, dividends, or capital gains), consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Call 1-800-TAX-FORM (1-800-829-3676) to get Form 1040-ES and Pub. 505. You also can get forms and publications at [www.irs.gov/formspubs](http://www.irs.gov/formspubs).

If you have income from wages, see Pub. 505 to find out if you should adjust your withholding on Form W-4 or Form W-4P.

**Note.** Social security and railroad retirement payments may be includible in income. See Form W-4V, Voluntary Withholding Request, for information on voluntary withholding from these payments.

## Withholding From Pensions and Annuities

Generally, federal income tax withholding applies to the taxable part of payments made from pension, profit-sharing, stock bonus, annuity, and certain deferred compensation plans; from individual retirement arrangements (IRAs); and from commercial annuities. The method and rate of withholding depend on (a) the kind of payment you receive; (b) whether the payments are delivered outside the United States or its commonwealths and possessions; and (c) whether the recipient is a nonresident alien individual, a nonresident alien beneficiary, or a foreign estate. Qualified distributions from a Roth IRA are nontaxable and, therefore, not subject to withholding. See page 4 for special withholding rules that apply to payments outside the United States and payments to foreign persons.

Because your tax situation may change from year to year, you may want to refigure your withholding each year. You can change the amount to be withheld by using lines 2 and 3 of Form W-4P.

**Choosing not to have income tax withheld.** You (or in the event of death, your beneficiary or estate) can choose not to have federal income tax withheld from your payments by using line 1 of Form W-4P. For an estate, the election to have no income tax withheld may be made by the executor or personal representative of the decedent. Enter the estate's employer identification number (EIN) in the area reserved for "Your social security number" on Form W-4P.

You may not make this choice for eligible rollover distributions. See *Eligible rollover distribution—20% withholding* on page 4.

**Caution.** There are penalties for not paying enough federal income tax during the year, either through withholding or estimated tax payments. New retirees, especially, should see Pub. 505. It explains your estimated tax requirements and describes penalties in detail. You may be able to avoid quarterly estimated tax payments by having enough tax withheld from your pension or annuity using Form W-4P.

**Periodic payments.** Withholding from periodic payments of a pension or annuity is figured in the same manner as withholding from wages. Periodic payments are made in installments at regular intervals over a period of more than 1 year. They may be paid annually, quarterly, monthly, etc.

If you want federal income tax to be withheld, you must designate the number of withholding allowances on line 2 of Form W-4P and indicate your marital status by checking the appropriate box. Under current law, you cannot designate a specific dollar amount to be withheld. However, you can designate an additional amount to be withheld on line 3.

If you do not want any federal income tax withheld from your periodic payments, check the box on line 1 of Form W-4P and submit the form to your payer. However, see *Payments to Foreign Persons and Payments Outside the United States* on page 4.

**Caution.** If you do not submit Form W-4P to your payer, the payer must withhold on periodic payments as if you are married claiming three withholding allowances. Generally, this means that tax will be withheld if your pension or annuity is at least \$1,680 a month.

If you submit a Form W-4P that does not contain your correct social security number (SSN), the payer must withhold as if you are single claiming zero withholding allowances even if you checked the box on line 1 to have no federal income tax withheld.

There are some kinds of periodic payments for which you cannot use Form W-4P because they are already defined as wages subject to federal income tax withholding. These payments include retirement pay for service in the U.S. Armed Forces and payments from certain nonqualified deferred compensation plans and deferred compensation plans described in section 457 of tax-exempt organizations. Your payer should be able to tell you whether Form W-4P applies.

For periodic payments, your Form W-4P stays in effect until you change or revoke it. Your payer must notify you each year of your right to choose not to have federal income tax withheld (if permitted) or to change your choice.

**Nonperiodic payments—10% withholding.** Your payer must withhold at a flat 10% rate from nonperiodic payments (but see *Eligible rollover distribution—20% withholding* on page 4) **unless** you choose not to have federal income tax withheld. Distributions from an IRA that are payable on demand are treated as nonperiodic payments. You can choose not to have federal income tax withheld from a nonperiodic payment (if permitted) by submitting Form W-4P (containing your correct SSN) to your payer and checking the box on line 1. Generally, your choice not to have federal income tax withheld will apply to any later payment from the same plan. You cannot use line 2 for nonperiodic payments. But you may use line 3 to specify an additional amount that you want withheld.

**Caution.** If you submit a Form W-4P that does not contain your correct SSN, the payer cannot honor your request not to have income tax withheld and must withhold 10% of the payment for federal income tax.

**Eligible rollover distribution—20% withholding.** Distributions you receive from qualified pension or annuity plans (for example, 401(k) pension plans and section 457(b) plans maintained by a governmental employer) or tax-sheltered annuities that are eligible to be rolled over tax free to an IRA or qualified plan are subject to a flat 20% federal withholding rate. The 20% withholding rate is required, and you cannot choose not to have income tax withheld from eligible rollover distributions. Do not give Form W-4P to your payer unless you want an additional amount withheld. Then, complete line 3 of Form W-4P and submit the form to your payer.

**Note.** The payer will not withhold federal income tax if the entire distribution is transferred by the plan administrator in a direct rollover to a traditional IRA or another eligible retirement plan (if allowed by the plan), such as a qualified pension plan, governmental section 457(b) plan, section 403(b) contract, or tax-sheltered annuity.

Distributions that are (a) required by law, (b) one of a specified series of equal payments, or (c) qualifying "hardship" distributions are **not** "eligible rollover distributions" and are not subject to the mandatory 20% federal income tax withholding. See Pub. 505 for details. See also *Nonperiodic payments—10% withholding* on page 3.

### Changing Your "No Withholding" Choice

**Periodic payments.** If you previously chose not to have federal income tax withheld and you now want withholding, complete another Form W-4P and submit it to your payer. If you want federal income tax withheld at the rate set by law (married with three allowances), write "Revoked" next to the checkbox on line 1 of the form. If you want tax withheld at any different rate, complete line 2 on the form.

**Nonperiodic payments.** If you previously chose not to have federal income tax withheld and you now want withholding, write "Revoked" next to the checkbox on line 1 and submit Form W-4P to your payer.

### Payments to Foreign Persons and Payments Outside the United States

Unless you are a nonresident alien, withholding (in the manner described above) is required on any periodic or nonperiodic payments that are delivered to you outside the United States or its possessions. You cannot choose not to have federal income tax withheld on line 1 of Form W-4P. See Pub. 505 for details.

In the absence of a tax treaty exemption, nonresident aliens, nonresident alien beneficiaries, and foreign estates generally are subject to a 30% federal withholding tax under section 1441 on the taxable portion of a periodic or nonperiodic pension or annuity payment that is from U.S. sources. However, most tax treaties provide that private pensions and annuities are exempt from withholding and tax. Also, payments from certain pension plans are exempt from withholding even if no tax treaty applies. See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*, and Pub. 519, *U.S. Tax Guide for Aliens*, for details. A foreign person should submit Form W-8BEN, *Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding*, to the payer before receiving any payments. The Form W-8BEN must contain the foreign person's taxpayer identification number (TIN).

## Statement of Federal Income Tax Withheld From Your Pension or Annuity

By January 31 of next year, your payer will furnish a statement to you on Form 1099-R, *Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.*, showing the total amount of your pension or annuity payments and the total federal income tax withheld during the year. If you are a foreign person who has provided your payer with Form W-8BEN, your payer instead will furnish a statement to you on Form 1042-S, *Foreign Person's U.S. Source Income Subject to Withholding*, by March 15 of next year.

## Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to provide this information only if you want to (a) request federal income tax withholding from periodic pension or annuity payments based on your withholding allowances and marital status, (b) request additional federal income tax withholding from your pension or annuity, (c) choose not to have federal income tax withheld, when permitted, or (d) change or revoke a previous Form W-4P. To do any of the aforementioned, you are required by sections 3405(e) and 6109 and their regulations to provide the information requested on this form. Failure to provide this information may result in inaccurate withholding on your payment(s). Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.



# MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 2013)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
680	720	1	0	0	0	0	0	0	0	0	0	0
720	760	5	0	0	0	0	0	0	0	0	0	0
760	800	9	0	0	0	0	0	0	0	0	0	0
800	840	13	0	0	0	0	0	0	0	0	0	0
840	880	17	0	0	0	0	0	0	0	0	0	0
880	920	21	0	0	0	0	0	0	0	0	0	0
920	960	25	0	0	0	0	0	0	0	0	0	0
960	1,000	29	0	0	0	0	0	0	0	0	0	0
1,000	1,040	33	0	0	0	0	0	0	0	0	0	0
1,040	1,080	37	4	0	0	0	0	0	0	0	0	0
1,080	1,120	41	8	0	0	0	0	0	0	0	0	0
1,120	1,160	45	12	0	0	0	0	0	0	0	0	0
1,160	1,200	49	16	0	0	0	0	0	0	0	0	0
1,200	1,240	53	20	0	0	0	0	0	0	0	0	0
1,240	1,280	57	24	0	0	0	0	0	0	0	0	0
1,280	1,320	61	28	0	0	0	0	0	0	0	0	0
1,320	1,360	65	32	0	0	0	0	0	0	0	0	0
1,360	1,400	69	36	4	0	0	0	0	0	0	0	0
1,400	1,440	73	40	8	0	0	0	0	0	0	0	0
1,440	1,480	77	44	12	0	0	0	0	0	0	0	0
1,480	1,520	81	48	16	0	0	0	0	0	0	0	0
1,520	1,560	85	52	20	0	0	0	0	0	0	0	0
1,560	1,600	89	56	24	0	0	0	0	0	0	0	0
1,600	1,640	93	60	28	0	0	0	0	0	0	0	0
1,640	1,680	97	64	32	0	0	0	0	0	0	0	0
1,680	1,720	101	68	36	3	0	0	0	0	0	0	0
1,720	1,760	105	72	40	7	0	0	0	0	0	0	0
1,760	1,800	109	76	44	11	0	0	0	0	0	0	0
1,800	1,840	113	80	48	15	0	0	0	0	0	0	0
1,840	1,880	117	84	52	19	0	0	0	0	0	0	0
1,880	1,920	121	88	56	23	0	0	0	0	0	0	0
1,920	1,960	125	92	60	27	0	0	0	0	0	0	0
1,960	2,000	129	96	64	31	0	0	0	0	0	0	0
2,000	2,040	133	100	68	35	3	0	0	0	0	0	0
2,040	2,080	137	104	72	39	7	0	0	0	0	0	0
2,080	2,120	141	108	76	43	11	0	0	0	0	0	0
2,120	2,160	145	112	80	47	15	0	0	0	0	0	0
2,160	2,200	149	116	84	51	19	0	0	0	0	0	0
2,200	2,240	155	120	88	55	23	0	0	0	0	0	0
2,240	2,280	161	124	92	59	27	0	0	0	0	0	0
2,280	2,320	167	128	96	63	31	0	0	0	0	0	0
2,320	2,360	173	132	100	67	35	2	0	0	0	0	0
2,360	2,400	179	136	104	71	39	6	0	0	0	0	0
2,400	2,440	185	140	108	75	43	10	0	0	0	0	0
2,440	2,480	191	144	112	79	47	14	0	0	0	0	0
2,480	2,520	197	148	116	83	51	18	0	0	0	0	0
2,520	2,560	203	154	120	87	55	22	0	0	0	0	0
2,560	2,600	209	160	124	91	59	26	0	0	0	0	0
2,600	2,640	215	166	128	95	63	30	0	0	0	0	0
2,640	2,680	221	172	132	99	67	34	2	0	0	0	0
2,680	2,720	227	178	136	103	71	38	6	0	0	0	0
2,720	2,760	233	184	140	107	75	42	10	0	0	0	0
2,760	2,800	239	190	144	111	79	46	14	0	0	0	0
2,800	2,840	245	196	148	115	83	50	18	0	0	0	0
2,840	2,880	251	202	153	119	87	54	22	0	0	0	0
2,880	2,920	257	208	159	123	91	58	26	0	0	0	0
2,920	2,960	263	214	165	127	95	62	30	0	0	0	0
2,960	3,000	269	220	171	131	99	66	34	1	0	0	0
3,000	3,040	275	226	177	135	103	70	38	5	0	0	0
3,040	3,080	281	232	183	139	107	74	42	9	0	0	0
3,080	3,120	287	238	189	143	111	78	46	13	0	0	0
3,120	3,160	293	244	195	147	115	82	50	17	0	0	0
3,160	3,200	299	250	201	153	119	86	54	21	0	0	0
3,200	3,240	305	256	207	159	123	90	58	25	0	0	0
3,240	3,280	311	262	213	165	127	94	62	29	0	0	0
3,280	3,320	317	268	219	171	131	98	66	33	1	0	0
3,320	3,360	323	274	225	177	135	102	70	37	5	0	0
3,360	3,400	329	280	231	183	139	106	74	41	9	0	0

# MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 2013)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$3,400	\$3,440	\$335	\$286	\$237	\$189	\$143	\$110	\$78	\$45	\$13	\$0	\$0
3,440	3,480	341	292	243	195	147	114	82	49	17	0	0
3,480	3,520	347	298	249	201	152	118	86	53	21	0	0
3,520	3,560	353	304	255	207	158	122	90	57	25	0	0
3,560	3,600	359	310	261	213	164	126	94	61	29	0	0
3,600	3,640	365	316	267	219	170	130	98	65	33	0	0
3,640	3,680	371	322	273	225	176	134	102	69	37	4	0
3,680	3,720	377	328	279	231	182	138	106	73	41	8	0
3,720	3,760	383	334	285	237	188	142	110	77	45	12	0
3,760	3,800	389	340	291	243	194	146	114	81	49	16	0
3,800	3,840	395	346	297	249	200	151	118	85	53	20	0
3,840	3,880	401	352	303	255	206	157	122	89	57	24	0
3,880	3,920	407	358	309	261	212	163	126	93	61	28	0
3,920	3,960	413	364	315	267	218	169	130	97	65	32	0
3,960	4,000	419	370	321	273	224	175	134	101	69	36	4
4,000	4,040	425	376	327	279	230	181	138	105	73	40	8
4,040	4,080	431	382	333	285	236	187	142	109	77	44	12
4,080	4,120	437	388	339	291	242	193	146	113	81	48	16
4,120	4,160	443	394	345	297	248	199	150	117	85	52	20
4,160	4,200	449	400	351	303	254	205	156	121	89	56	24
4,200	4,240	455	406	357	309	260	211	162	125	93	60	28
4,240	4,280	461	412	363	315	266	217	168	129	97	64	32
4,280	4,320	467	418	369	321	272	223	174	133	101	68	36
4,320	4,360	473	424	375	327	278	229	180	137	105	72	40
4,360	4,400	479	430	381	333	284	235	186	141	109	76	44
4,400	4,440	485	436	387	339	290	241	192	145	113	80	48
4,440	4,480	491	442	393	345	296	247	198	150	117	84	52
4,480	4,520	497	448	399	351	302	253	204	156	121	88	56
4,520	4,560	503	454	405	357	308	259	210	162	125	92	60
4,560	4,600	509	460	411	363	314	265	216	168	129	96	64
4,600	4,640	515	466	417	369	320	271	222	174	133	100	68
4,640	4,680	521	472	423	375	326	277	228	180	137	104	72
4,680	4,720	527	478	429	381	332	283	234	186	141	108	76
4,720	4,760	533	484	435	387	338	289	240	192	145	112	80
4,760	4,800	539	490	441	393	344	295	246	198	149	116	84
4,800	4,840	545	496	447	399	350	301	252	204	155	120	88
4,840	4,880	551	502	453	405	356	307	258	210	161	124	92
4,880	4,920	557	508	459	411	362	313	264	216	167	128	96
4,920	4,960	563	514	465	417	368	319	270	222	173	132	100
4,960	5,000	569	520	471	423	374	325	276	228	179	136	104
5,000	5,040	575	526	477	429	380	331	282	234	185	140	108
5,040	5,080	581	532	483	435	386	337	288	240	191	144	112
5,080	5,120	587	538	489	441	392	343	294	246	197	148	116
5,120	5,160	593	544	495	447	398	349	300	252	203	154	120
5,160	5,200	599	550	501	453	404	355	306	258	209	160	124
5,200	5,240	605	556	507	459	410	361	312	264	215	166	128
5,240	5,280	611	562	513	465	416	367	318	270	221	172	132
5,280	5,320	617	568	519	471	422	373	324	276	227	178	136
5,320	5,360	623	574	525	477	428	379	330	282	233	184	140
5,360	5,400	629	580	531	483	434	385	336	288	239	190	144
5,400	5,440	635	586	537	489	440	391	342	294	245	196	148
5,440	5,480	641	592	543	495	446	397	348	300	251	202	153
5,480	5,520	647	598	549	501	452	403	354	306	257	208	159
5,520	5,560	653	604	555	507	458	409	360	312	263	214	165
5,560	5,600	659	610	561	513	464	415	366	318	269	220	171
5,600	5,640	665	616	567	519	470	421	372	324	275	226	177
5,640	5,680	671	622	573	525	476	427	378	330	281	232	183
5,680	5,720	677	628	579	531	482	433	384	336	287	238	189
5,720	5,760	683	634	585	537	488	439	390	342	293	244	195
5,760	5,800	689	640	591	543	494	445	396	348	299	250	201
5,800	5,840	695	646	597	549	500	451	402	354	305	256	207
5,840	5,880	701	652	603	555	506	457	408	360	311	262	213

\$5,880 and over

Use Table 4(b) for a MARRIED person on page 44. Also see the instructions on page 42.

# SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 2013)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$ 0	\$220	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
220	230	4	0	0	0	0	0	0	0	0	0	0
230	240	5	0	0	0	0	0	0	0	0	0	0
240	250	6	0	0	0	0	0	0	0	0	0	0
250	260	7	0	0	0	0	0	0	0	0	0	0
260	270	8	0	0	0	0	0	0	0	0	0	0
270	280	9	0	0	0	0	0	0	0	0	0	0
280	290	10	0	0	0	0	0	0	0	0	0	0
290	300	11	0	0	0	0	0	0	0	0	0	0
300	320	13	0	0	0	0	0	0	0	0	0	0
320	340	15	0	0	0	0	0	0	0	0	0	0
340	360	17	0	0	0	0	0	0	0	0	0	0
360	380	19	0	0	0	0	0	0	0	0	0	0
380	400	21	0	0	0	0	0	0	0	0	0	0
400	420	23	0	0	0	0	0	0	0	0	0	0
420	440	25	0	0	0	0	0	0	0	0	0	0
440	460	27	0	0	0	0	0	0	0	0	0	0
460	480	29	0	0	0	0	0	0	0	0	0	0
480	500	31	0	0	0	0	0	0	0	0	0	0
500	520	33	0	0	0	0	0	0	0	0	0	0
520	540	35	2	0	0	0	0	0	0	0	0	0
540	560	37	4	0	0	0	0	0	0	0	0	0
560	580	39	6	0	0	0	0	0	0	0	0	0
580	600	41	8	0	0	0	0	0	0	0	0	0
600	640	44	11	0	0	0	0	0	0	0	0	0
640	680	48	15	0	0	0	0	0	0	0	0	0
680	720	52	19	0	0	0	0	0	0	0	0	0
720	760	56	23	0	0	0	0	0	0	0	0	0
760	800	60	27	0	0	0	0	0	0	0	0	0
800	840	64	31	0	0	0	0	0	0	0	0	0
840	880	68	35	3	0	0	0	0	0	0	0	0
880	920	72	39	7	0	0	0	0	0	0	0	0
920	960	76	43	11	0	0	0	0	0	0	0	0
960	1,000	82	47	15	0	0	0	0	0	0	0	0
1,000	1,040	88	51	19	0	0	0	0	0	0	0	0
1,040	1,080	94	55	23	0	0	0	0	0	0	0	0
1,080	1,120	100	59	27	0	0	0	0	0	0	0	0
1,120	1,160	106	63	31	0	0	0	0	0	0	0	0
1,160	1,200	112	67	35	2	0	0	0	0	0	0	0
1,200	1,240	118	71	39	6	0	0	0	0	0	0	0
1,240	1,280	124	76	43	10	0	0	0	0	0	0	0
1,280	1,320	130	82	47	14	0	0	0	0	0	0	0
1,320	1,360	136	88	51	18	0	0	0	0	0	0	0
1,360	1,400	142	94	55	22	0	0	0	0	0	0	0
1,400	1,440	148	100	59	26	0	0	0	0	0	0	0
1,440	1,480	154	106	63	30	0	0	0	0	0	0	0
1,480	1,520	160	112	67	34	2	0	0	0	0	0	0
1,520	1,560	166	118	71	38	6	0	0	0	0	0	0
1,560	1,600	172	124	75	42	10	0	0	0	0	0	0
1,600	1,640	178	130	81	46	14	0	0	0	0	0	0
1,640	1,680	184	136	87	50	18	0	0	0	0	0	0
1,680	1,720	190	142	93	54	22	0	0	0	0	0	0
1,720	1,760	196	148	99	58	26	0	0	0	0	0	0
1,760	1,800	202	154	105	62	30	0	0	0	0	0	0
1,800	1,840	208	160	111	66	34	1	0	0	0	0	0
1,840	1,880	214	166	117	70	38	5	0	0	0	0	0
1,880	1,920	220	172	123	74	42	9	0	0	0	0	0
1,920	1,960	226	178	129	80	46	13	0	0	0	0	0
1,960	2,000	232	184	135	86	50	17	0	0	0	0	0
2,000	2,040	238	190	141	92	54	21	0	0	0	0	0
2,040	2,080	244	196	147	98	58	25	0	0	0	0	0
2,080	2,120	250	202	153	104	62	29	0	0	0	0	0
2,120	2,160	256	208	159	110	66	33	1	0	0	0	0
2,160	2,200	262	214	165	116	70	37	5	0	0	0	0
2,200	2,240	268	220	171	122	74	41	9	0	0	0	0
2,240	2,280	274	226	177	128	79	45	13	0	0	0	0
2,280	2,320	280	232	183	134	85	49	17	0	0	0	0
2,320	2,360	286	238	189	140	91	53	21	0	0	0	0
2,360	2,400	292	244	195	146	97	57	25	0	0	0	0

# SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 2013)

And the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$2,400	\$2,440	\$298	\$250	\$201	\$152	\$103	\$61	\$29	\$0	\$0	\$0	\$0
2,440	2,480	304	256	207	158	109	65	33	0	0	0	0
2,480	2,520	310	262	213	164	115	69	37	4	0	0	0
2,520	2,560	316	268	219	170	121	73	41	8	0	0	0
2,560	2,600	322	274	225	176	127	79	45	12	0	0	0
2,600	2,640	328	280	231	182	133	85	49	16	0	0	0
2,640	2,680	334	286	237	188	139	91	53	20	0	0	0
2,680	2,720	340	292	243	194	145	97	57	24	0	0	0
2,720	2,760	346	298	249	200	151	103	61	28	0	0	0
2,760	2,800	352	304	255	206	157	109	65	32	0	0	0
2,800	2,840	358	310	261	212	163	115	69	36	4	0	0
2,840	2,880	364	316	267	218	169	121	73	40	8	0	0
2,880	2,920	370	322	273	224	175	127	78	44	12	0	0
2,920	2,960	376	328	279	230	181	133	84	48	16	0	0
2,960	3,000	382	334	285	236	187	139	90	52	20	0	0
3,000	3,040	388	340	291	242	193	145	96	56	24	0	0
3,040	3,080	394	346	297	248	199	151	102	60	28	0	0
3,080	3,120	400	352	303	254	205	157	108	64	32	0	0
3,120	3,160	406	358	309	260	211	163	114	68	36	3	0
3,160	3,200	412	364	315	266	217	169	120	72	40	7	0
3,200	3,240	420	370	321	272	223	175	126	77	44	11	0
3,240	3,280	430	376	327	278	229	181	132	83	48	15	0
3,280	3,320	440	382	333	284	235	187	138	89	52	19	0
3,320	3,360	450	388	339	290	241	193	144	95	56	23	0
3,360	3,400	460	394	345	296	247	199	150	101	60	27	0
3,400	3,440	470	400	351	302	253	205	156	107	64	31	0
3,440	3,480	480	406	357	308	259	211	162	113	68	35	3
3,480	3,520	490	412	363	314	265	217	168	119	72	39	7
3,520	3,560	500	419	369	320	271	223	174	125	76	43	11
3,560	3,600	510	429	375	326	277	229	180	131	82	47	15
3,600	3,640	520	439	381	332	283	235	186	137	88	51	19
3,640	3,680	530	449	387	338	289	241	192	143	94	55	23
3,680	3,720	540	459	393	344	295	247	198	149	100	59	27
3,720	3,760	550	469	399	350	301	253	204	155	106	63	31
3,760	3,800	560	479	405	356	307	259	210	161	112	67	35
3,800	3,840	570	489	411	362	313	265	216	167	118	71	39
3,840	3,880	580	499	417	368	319	271	222	173	124	76	43
3,880	3,920	590	509	427	374	325	277	228	179	130	82	47
3,920	3,960	600	519	437	380	331	283	234	185	136	88	51
3,960	4,000	610	529	447	386	337	289	240	191	142	94	55
4,000	4,040	620	539	457	392	343	295	246	197	148	100	59
4,040	4,080	630	549	467	398	349	301	252	203	154	106	63
4,080	4,120	640	559	477	404	355	307	258	209	160	112	67
4,120	4,160	650	569	487	410	361	313	264	215	166	118	71
4,160	4,200	660	579	497	416	367	319	270	221	172	124	75
4,200	4,240	670	589	507	426	373	325	276	227	178	130	81
4,240	4,280	680	599	517	436	379	331	282	233	184	136	87
4,280	4,320	690	609	527	446	385	337	288	239	190	142	93
4,320	4,360	700	619	537	456	391	343	294	245	196	148	99
4,360	4,400	710	629	547	466	397	349	300	251	202	154	105
4,400	4,440	720	639	557	476	403	355	306	257	208	160	111
4,440	4,480	730	649	567	486	409	361	312	263	214	166	117
4,480	4,520	740	659	577	496	415	367	318	269	220	172	123
4,520	4,560	750	669	587	506	425	373	324	275	226	178	129
4,560	4,600	760	679	597	516	435	379	330	281	232	184	135
4,600	4,640	770	689	607	526	445	385	336	287	238	190	141
4,640	4,680	780	699	617	536	455	391	342	293	244	196	147
4,680	4,720	790	709	627	546	465	397	348	299	250	202	153
4,720	4,760	800	719	637	556	475	403	354	305	256	208	159
4,760	4,800	810	729	647	566	485	409	360	311	262	214	165
4,800	4,840	820	739	657	576	495	415	366	317	268	220	171
4,840	4,880	830	749	667	586	505	424	372	323	274	226	177
4,880	4,920	840	759	677	596	515	434	378	329	280	232	183
4,920	4,960	850	769	687	606	525	444	384	335	286	238	189
4,960	5,000	860	779	697	616	535	454	390	341	292	244	195
5,000	5,040	870	789	707	626	545	464	396	347	298	250	201
5,040	5,080	880	799	717	636	555	474	402	353	304	256	207

\$5,080 and over

Use Table 4(a) for a SINGLE person on page 44. Also see the instructions on page 42.