

**NORTH CENTRAL STATES REGIONAL COUNCIL OF CARPENTERS' (NCSRCC)
PENSION FUND**

P.O. BOX 4002 * EAU CLAIRE, WISCONSIN 54702

***Complete and return the following two pages to the Fund Office if you want to change
or revoke your current Federal income tax withholding***

**NOTICE OF FEDERAL TAX WITHHOLDING
ON
PERIODIC PENSION PAYMENTS**

The pension payments you receive from the NCSRCC Pension Fund will be subject to Federal income tax unless you elect not to have withholding apply. Withholding will only apply to the portion of your pension payment that is already included in your income subject to Federal income tax and will be like wage withholding.

You may increase, decrease or eliminate your withholding from your pension payments by returning a signed and dated W-4P form to the North Central States Regional Council of Carpenters' Pension Fund at P.O. Box 4002, Eau Claire, Wisconsin 54702. Your election will remain in effect until you revoke it. Any change or revocation will be effective no later than the January 1, May 1, July 1 or October 1 after it is received, so long as it is received at least 30 days before that date. You may make changes and revocations as often as you wish. Additional W-4P forms may be obtained from the NCSRCC Pension Fund.

If you elect not to have withholding apply to your pension payments, or if you do not have enough Federal income tax withheld from your pension payments, you may be responsible for payment of estimated tax. You may incur penalties under the estimated tax rules if your withholding and estimated tax payments are not sufficient.

**NOTICE OF WITHHOLDING ON DISTRIBUTIONS OR WITHDRAWALS
FROM ANNUITIES, IRA'S, PENSION, PROFIT SHARING,
STOCK BONUS, AND OTHER DEFERRED COMPENSATION PLANS**

INSTRUCTIONS: Check one of the options below and **return the signed and dated election to North Central States Regional Council of Carpenters' Pension Fund, P.O. Box 4002, Eau Claire, Wisconsin 54702.**

Even if you elect not to have Federal income tax withheld, you are liable for payment of Federal income tax on the taxable portion of your pension. You also may be subject to tax penalties under the estimated tax payment rules if your payments of estimated tax and withholding, if any, are not adequate.

I want to have Federal income tax withheld from my pension.
(Complete attached Form W-4P)

I do not want to have Federal income tax withheld from my pension.
(Complete attached Form W-4P)

Name (Print)

Social Security Number

Signature

Date

The following page is Form W-4P, the Withholding Certificate for Pension or Annuity Payments. **Form W-4P must be returned along with this form.**

Following Form W-4P are withholding tables for single and married persons. To use the tables, find your monthly pension amount on the left side and your number of withholding allowances on the top. You'll find the withholding amount where these columns intersect.

**Withholding Certificate for
Pension or Annuity Payments**

2017

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 for payments to U.S. citizens to be 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 don't file a Form W-4P for 2017.

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 don't 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. For the latest information about Form W-4P, such as legislation enacted after we release it, go to www.irs.gov/w4p.

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: <div style="display: inline-block; vertical-align: middle; border-left: 1px solid black; border-right: 1px solid black; padding: 0 10px;"> <ul style="list-style-type: none"> • You're single and have only one pension; or • You're 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. </div>	B	_____
C	Enter "1" for your spouse . But, you may choose to enter "-0-" if you're 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 the 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. <ul style="list-style-type: none"> • If your total income will be less than \$70,000 (\$100,000 if married), enter "2" for each eligible child; then less "1" if you have two to four eligible children or less "2" if you have five or more eligible children. • If your total income will be between \$70,000 and \$84,000 (\$100,000 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. <div style="display: inline-block; vertical-align: middle; border-left: 1px solid black; border-right: 1px solid black; padding: 0 10px;"> <ul style="list-style-type: none"> • 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're 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 \$50,000 (\$20,000 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. </div>		

----- 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**

2017

▶ 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.) ▶	<input type="checkbox"/>	
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: <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> 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.

- 1 Enter an estimate of your 2017 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 10% of your income, and miscellaneous deductions. For 2017, you may have to reduce your itemized deductions if your income is over \$313,800 and you're married filing jointly or you're a qualifying widow(er); \$287,650 if you're head of household; \$261,500 if you're single, not head of household and not a qualifying widow(er); or \$156,900 if you're married filing separately. See Pub. 505 for details **1** \$ _____
- 2 Enter: { \$12,700 if married filing jointly or qualifying widow(er)
\$9,350 if head of household
\$6,350 if single or married filing separately } **2** \$ _____
- 3 **Subtract** line 2 from line 1. If zero or less, enter "-0-" **3** \$ _____
- 4 Enter an estimate of your 2017 adjustments to income and any additional standard deduction (see Pub. 505) **4** \$ _____
- 5 **Add** lines 3 and 4 and enter the total. (Include any credit amounts from the *Converting Credits to Withholding Allowances for 2017 Form W-4* worksheet in Pub. 505.) **5** \$ _____
- 6 Enter an estimate of your 2017 income not subject to withholding (such as dividends or interest) **6** \$ _____
- 7 **Subtract** line 6 from line 5. If zero or less, enter "-0-" **7** \$ _____
- 8 **Divide** the amount on line 7 by \$4,050 and enter the result here. Drop any fraction **8** _____
- 9 Enter the number from the **Personal Allowances Worksheet**, line G, page 1 **9** _____
- 10 **Add** lines 8 and 9 and enter the total here. If you use the **Multiple Pensions/More-Than-One-Income Worksheet**, also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4P, line 2, page 1 **10** _____

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).

- 1 Enter the number from line G, page 1 (or from line 10 above if you used the **Deductions and Adjustments Worksheet**) **1** _____
- 2 Find the number in **Table 1** below that applies to the **LOWEST** paying pension or job and enter it here. **However**, if you're married filing jointly and the amount from the highest paying pension or job is \$65,000 or less, do not enter more than "3" **2** _____
- 3 If line 1 is **more than or equal to** 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. **Do not** use the rest of this worksheet **3** _____

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.

- 4 Enter the number from line 2 of this worksheet **4** _____
- 5 Enter the number from line 1 of this worksheet **5** _____
- 6 **Subtract** line 5 from line 4 **6** _____
- 7 Find the amount in **Table 2** below that applies to the **HIGHEST** paying pension or job and enter it here **7** \$ _____
- 8 **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed **8** \$ _____
- 9 **Divide** line 8 by the number of pay periods remaining in 2017. For example, divide by 12 if you're paid every month and you complete this form in December 2016. Enter the result here and on Form W-4P, line 3, page 1. This is the additional amount to be withheld from each payment **9** \$ _____

Table 1

Table 2

Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job or pension are—	Enter on line 2 above	If wages from LOWEST paying job or pension are—	Enter on line 2 above	If wages from HIGHEST paying job or pension are—	Enter on line 7 above	If wages from HIGHEST paying job or pension are—	Enter on line 7 above
\$0 - \$7,000	0	\$0 - \$8,000	0	\$0 - \$75,000	\$610	\$0 - \$38,000	\$610
7,001 - 14,000	1	8,001 - 16,000	1	75,001 - 135,000	1,010	38,001 - 85,000	1,010
14,001 - 22,000	2	16,001 - 26,000	2	135,001 - 205,000	1,130	85,001 - 185,000	1,130
22,001 - 27,000	3	26,001 - 34,000	3	205,001 - 360,000	1,340	185,001 - 400,000	1,340
27,001 - 35,000	4	34,001 - 44,000	4	360,001 - 405,000	1,420	400,001 and over	1,600
35,001 - 44,000	5	44,001 - 70,000	5	405,001 and over	1,600		
44,001 - 55,000	6	70,001 - 85,000	6				
55,001 - 65,000	7	85,001 - 110,000	7				
65,001 - 75,000	8	110,001 - 125,000	8				
75,001 - 80,000	9	125,001 - 140,000	9				
80,001 - 95,000	10	140,001 and over	10				
95,001 - 115,000	11						
115,001 - 130,000	12						
130,001 - 140,000	13						
140,001 - 150,000	14						
150,001 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're having withheld compares to your projected total federal income tax for 2017. You also may use the IRS Withholding Calculator at 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 don't 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. Get Form 1040-ES and Pub. 505 at 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 to be delivered outside the United States or its 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 to be delivered 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 can't designate a specific dollar amount to be withheld. However, you can designate an additional amount to be withheld on line 3.

If you don't 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 To Be Delivered Outside the United States* on page 4.

Caution: If you don't submit Form W-4P to your payer, the payer must withhold on periodic payments as if you're married claiming three withholding allowances. Generally, this means that tax will be withheld if your pension or annuity is at least \$1,720 a month.

If you submit a Form W-4P that doesn't contain your correct social security number (SSN), the payer must withhold as if you're 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 can't use Form W-4P because they're 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. However, see *Payments to Foreign Persons and Payments To Be Delivered Outside the United States* on page 4. Generally, your choice not to have federal income tax withheld will apply to any later payment from the same plan. You can't 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 doesn't contain your correct SSN, the payer can't 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 can't choose not to have income tax withheld from eligible rollover distributions. Don't 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 won't 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 aren't subject to the mandatory 20% federal income tax withholding. See Pub. 505 for details. See also *Nonperiodic payments—10% withholding* on page 3.

Tax relief for victims of terrorist attacks. For tax years ending after September 10, 2001, disability payments for injuries incurred as a direct result of a terrorist attack directed against the United States (or its allies), whether outside or within the United States, aren't included in income. You may check the box on line 1 of Form W-4P and submit the form to your payer to have no federal income tax withheld from these disability payments. However, you must include in your income any amounts that you received or you would've received in retirement had you not become disabled as a result of a terrorist attack. See Pub. 3920, *Tax Relief for Victims of Terrorist Attacks*, for more details.

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 To Be Delivered Outside the United States

Unless you're a nonresident alien, withholding (in the manner described above) is required on any periodic or nonperiodic payments that are to be delivered to you outside the United States or its possessions. You can't 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're 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.

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2017)

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	3	0	0	0	0	0	0	0	0	0	0
230	240	4	0	0	0	0	0	0	0	0	0	0
240	250	5	0	0	0	0	0	0	0	0	0	0
250	260	6	0	0	0	0	0	0	0	0	0	0
260	270	7	0	0	0	0	0	0	0	0	0	0
270	280	8	0	0	0	0	0	0	0	0	0	0
280	290	9	0	0	0	0	0	0	0	0	0	0
290	300	10	0	0	0	0	0	0	0	0	0	0
300	320	12	0	0	0	0	0	0	0	0	0	0
320	340	14	0	0	0	0	0	0	0	0	0	0
340	360	16	0	0	0	0	0	0	0	0	0	0
360	380	18	0	0	0	0	0	0	0	0	0	0
380	400	20	0	0	0	0	0	0	0	0	0	0
400	420	22	0	0	0	0	0	0	0	0	0	0
420	440	24	0	0	0	0	0	0	0	0	0	0
440	460	26	0	0	0	0	0	0	0	0	0	0
460	480	28	0	0	0	0	0	0	0	0	0	0
480	500	30	0	0	0	0	0	0	0	0	0	0
500	520	32	0	0	0	0	0	0	0	0	0	0
520	540	34	0	0	0	0	0	0	0	0	0	0
540	560	36	2	0	0	0	0	0	0	0	0	0
560	580	38	4	0	0	0	0	0	0	0	0	0
580	600	40	6	0	0	0	0	0	0	0	0	0
600	640	43	9	0	0	0	0	0	0	0	0	0
640	680	47	13	0	0	0	0	0	0	0	0	0
680	720	51	17	0	0	0	0	0	0	0	0	0
720	760	55	21	0	0	0	0	0	0	0	0	0
760	800	59	25	0	0	0	0	0	0	0	0	0
800	840	63	29	0	0	0	0	0	0	0	0	0
840	880	67	33	0	0	0	0	0	0	0	0	0
880	920	71	37	3	0	0	0	0	0	0	0	0
920	960	75	41	7	0	0	0	0	0	0	0	0
960	1,000	79	45	11	0	0	0	0	0	0	0	0
1,000	1,040	85	49	15	0	0	0	0	0	0	0	0
1,040	1,080	91	53	19	0	0	0	0	0	0	0	0
1,080	1,120	97	57	23	0	0	0	0	0	0	0	0
1,120	1,160	103	61	27	0	0	0	0	0	0	0	0
1,160	1,200	109	65	31	0	0	0	0	0	0	0	0
1,200	1,240	115	69	35	2	0	0	0	0	0	0	0
1,240	1,280	121	73	39	6	0	0	0	0	0	0	0
1,280	1,320	127	77	43	10	0	0	0	0	0	0	0
1,320	1,360	133	83	47	14	0	0	0	0	0	0	0
1,360	1,400	139	89	51	18	0	0	0	0	0	0	0
1,400	1,440	145	95	55	22	0	0	0	0	0	0	0
1,440	1,480	151	101	59	26	0	0	0	0	0	0	0
1,480	1,520	157	107	63	30	0	0	0	0	0	0	0
1,520	1,560	163	113	67	34	0	0	0	0	0	0	0
1,560	1,600	169	119	71	38	4	0	0	0	0	0	0
1,600	1,640	175	125	75	42	8	0	0	0	0	0	0
1,640	1,680	181	131	80	46	12	0	0	0	0	0	0
1,680	1,720	187	137	86	50	16	0	0	0	0	0	0
1,720	1,760	193	143	92	54	20	0	0	0	0	0	0
1,760	1,800	199	149	98	58	24	0	0	0	0	0	0
1,800	1,840	205	155	104	62	28	0	0	0	0	0	0
1,840	1,880	211	161	110	66	32	0	0	0	0	0	0
1,880	1,920	217	167	116	70	36	2	0	0	0	0	0
1,920	1,960	223	173	122	74	40	6	0	0	0	0	0
1,960	2,000	229	179	128	78	44	10	0	0	0	0	0
2,000	2,040	235	185	134	84	48	14	0	0	0	0	0
2,040	2,080	241	191	140	90	52	18	0	0	0	0	0
2,080	2,120	247	197	146	96	56	22	0	0	0	0	0
2,120	2,160	253	203	152	102	60	26	0	0	0	0	0
2,160	2,200	259	209	158	108	64	30	0	0	0	0	0
2,200	2,240	265	215	164	114	68	34	0	0	0	0	0
2,240	2,280	271	221	170	120	72	38	4	0	0	0	0
2,280	2,320	277	227	176	126	76	42	8	0	0	0	0
2,320	2,360	283	233	182	132	81	46	12	0	0	0	0
2,360	2,400	289	239	188	138	87	50	16	0	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

SINGLE Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2017)

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	\$295	\$245	\$194	\$144	\$93	\$54	\$20	\$0	\$0	\$0	\$0
2,440	2,480	301	251	200	150	99	58	24	0	0	0	0
2,480	2,520	307	257	206	156	105	62	28	0	0	0	0
2,520	2,560	313	263	212	162	111	66	32	0	0	0	0
2,560	2,600	319	269	218	168	117	70	36	3	0	0	0
2,600	2,640	325	275	224	174	123	74	40	7	0	0	0
2,640	2,680	331	281	230	180	129	78	44	11	0	0	0
2,680	2,720	337	287	236	186	135	84	48	15	0	0	0
2,720	2,760	343	293	242	192	141	90	52	19	0	0	0
2,760	2,800	349	299	248	198	147	96	56	23	0	0	0
2,800	2,840	355	305	254	204	153	102	60	27	0	0	0
2,840	2,880	361	311	260	210	159	108	64	31	0	0	0
2,880	2,920	367	317	266	216	165	114	68	35	1	0	0
2,920	2,960	373	323	272	222	171	120	72	39	5	0	0
2,960	3,000	379	329	278	228	177	126	76	43	9	0	0
3,000	3,040	385	335	284	234	183	132	82	47	13	0	0
3,040	3,080	391	341	290	240	189	138	88	51	17	0	0
3,080	3,120	397	347	296	246	195	144	94	55	21	0	0
3,120	3,160	403	353	302	252	201	150	100	59	25	0	0
3,160	3,200	409	359	308	258	207	156	106	63	29	0	0
3,200	3,240	415	365	314	264	213	162	112	67	33	0	0
3,240	3,280	421	371	320	270	219	168	118	71	37	3	0
3,280	3,320	427	377	326	276	225	174	124	75	41	7	0
3,320	3,360	433	383	332	282	231	180	130	79	45	11	0
3,360	3,400	442	389	338	288	237	186	136	85	49	15	0
3,400	3,440	452	395	344	294	243	192	142	91	53	19	0
3,440	3,480	462	401	350	300	249	198	148	97	57	23	0
3,480	3,520	472	407	356	306	255	204	154	103	61	27	0
3,520	3,560	482	413	362	312	261	210	160	109	65	31	0
3,560	3,600	492	419	368	318	267	216	166	115	69	35	1
3,600	3,640	502	425	374	324	273	222	172	121	73	39	5
3,640	3,680	512	431	380	330	279	228	178	127	77	43	9
3,680	3,720	522	438	386	336	285	234	184	133	82	47	13
3,720	3,760	532	448	392	342	291	240	190	139	88	51	17
3,760	3,800	542	458	398	348	297	246	196	145	94	55	21
3,800	3,840	552	468	404	354	303	252	202	151	100	59	25
3,840	3,880	562	478	410	360	309	258	208	157	106	63	29
3,880	3,920	572	488	416	366	315	264	214	163	112	67	33
3,920	3,960	582	498	422	372	321	270	220	169	118	71	37
3,960	4,000	592	508	428	378	327	276	226	175	124	75	41
4,000	4,040	602	518	434	384	333	282	232	181	130	80	45
4,040	4,080	612	528	443	390	339	288	238	187	136	86	49
4,080	4,120	622	538	453	396	345	294	244	193	142	92	53
4,120	4,160	632	548	463	402	351	300	250	199	148	98	57
4,160	4,200	642	558	473	408	357	306	256	205	154	104	61
4,200	4,240	652	568	483	414	363	312	262	211	160	110	65
4,240	4,280	662	578	493	420	369	318	268	217	166	116	69
4,280	4,320	672	588	503	426	375	324	274	223	172	122	73
4,320	4,360	682	598	513	432	381	330	280	229	178	128	77
4,360	4,400	692	608	523	439	387	336	286	235	184	134	83
4,400	4,440	702	618	533	449	393	342	292	241	190	140	89
4,440	4,480	712	628	543	459	399	348	298	247	196	146	95
4,480	4,520	722	638	553	469	405	354	304	253	202	152	101
4,520	4,560	732	648	563	479	411	360	310	259	208	158	107
4,560	4,600	742	658	573	489	417	366	316	265	214	164	113
4,600	4,640	752	668	583	499	423	372	322	271	220	170	119
4,640	4,680	762	678	593	509	429	378	328	277	226	176	125
4,680	4,720	772	688	603	519	435	384	334	283	232	182	131
4,720	4,760	782	698	613	529	444	390	340	289	238	188	137
4,760	4,800	792	708	623	539	454	396	346	295	244	194	143
4,800	4,840	802	718	633	549	464	402	352	301	250	200	149
4,840	4,880	812	728	643	559	474	408	358	307	256	206	155
4,880	4,920	822	738	653	569	484	414	364	313	262	212	161
4,920	4,960	832	748	663	579	494	420	370	319	268	218	167
4,960	5,000	842	758	673	589	504	426	376	325	274	224	173
5,000	5,040	852	768	683	599	514	432	382	331	280	230	179
5,040	5,080	862	778	693	609	524	440	388	337	286	236	185

\$5,080 and over

Use Table 4(a) for a **SINGLE** person on page 45. Also see the instructions on page 43.

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2017)

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	\$720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
720	760	2	0	0	0	0	0	0	0	0	0	0
760	800	6	0	0	0	0	0	0	0	0	0	0
800	840	10	0	0	0	0	0	0	0	0	0	0
840	880	14	0	0	0	0	0	0	0	0	0	0
880	920	18	0	0	0	0	0	0	0	0	0	0
920	960	22	0	0	0	0	0	0	0	0	0	0
960	1,000	26	0	0	0	0	0	0	0	0	0	0
1,000	1,040	30	0	0	0	0	0	0	0	0	0	0
1,040	1,080	34	0	0	0	0	0	0	0	0	0	0
1,080	1,120	38	4	0	0	0	0	0	0	0	0	0
1,120	1,160	42	8	0	0	0	0	0	0	0	0	0
1,160	1,200	46	12	0	0	0	0	0	0	0	0	0
1,200	1,240	50	16	0	0	0	0	0	0	0	0	0
1,240	1,280	54	20	0	0	0	0	0	0	0	0	0
1,280	1,320	58	24	0	0	0	0	0	0	0	0	0
1,320	1,360	62	28	0	0	0	0	0	0	0	0	0
1,360	1,400	66	32	0	0	0	0	0	0	0	0	0
1,400	1,440	70	36	2	0	0	0	0	0	0	0	0
1,440	1,480	74	40	6	0	0	0	0	0	0	0	0
1,480	1,520	78	44	10	0	0	0	0	0	0	0	0
1,520	1,560	82	48	14	0	0	0	0	0	0	0	0
1,560	1,600	86	52	18	0	0	0	0	0	0	0	0
1,600	1,640	90	56	22	0	0	0	0	0	0	0	0
1,640	1,680	94	60	26	0	0	0	0	0	0	0	0
1,680	1,720	98	64	30	0	0	0	0	0	0	0	0
1,720	1,760	102	68	34	1	0	0	0	0	0	0	0
1,760	1,800	106	72	38	5	0	0	0	0	0	0	0
1,800	1,840	110	76	42	9	0	0	0	0	0	0	0
1,840	1,880	114	80	46	13	0	0	0	0	0	0	0
1,880	1,920	118	84	50	17	0	0	0	0	0	0	0
1,920	1,960	122	88	54	21	0	0	0	0	0	0	0
1,960	2,000	126	92	58	25	0	0	0	0	0	0	0
2,000	2,040	130	96	62	29	0	0	0	0	0	0	0
2,040	2,080	134	100	66	33	0	0	0	0	0	0	0
2,080	2,120	138	104	70	37	3	0	0	0	0	0	0
2,120	2,160	142	108	74	41	7	0	0	0	0	0	0
2,160	2,200	146	112	78	45	11	0	0	0	0	0	0
2,200	2,240	150	116	82	49	15	0	0	0	0	0	0
2,240	2,280	154	120	86	53	19	0	0	0	0	0	0
2,280	2,320	159	124	90	57	23	0	0	0	0	0	0
2,320	2,360	165	128	94	61	27	0	0	0	0	0	0
2,360	2,400	171	132	98	65	31	0	0	0	0	0	0
2,400	2,440	177	136	102	69	35	1	0	0	0	0	0
2,440	2,480	183	140	106	73	39	5	0	0	0	0	0
2,480	2,520	189	144	110	77	43	9	0	0	0	0	0
2,520	2,560	195	148	114	81	47	13	0	0	0	0	0
2,560	2,600	201	152	118	85	51	17	0	0	0	0	0
2,600	2,640	207	157	122	89	55	21	0	0	0	0	0
2,640	2,680	213	163	126	93	59	25	0	0	0	0	0
2,680	2,720	219	169	130	97	63	29	0	0	0	0	0
2,720	2,760	225	175	134	101	67	33	0	0	0	0	0
2,760	2,800	231	181	138	105	71	37	3	0	0	0	0
2,800	2,840	237	187	142	109	75	41	7	0	0	0	0
2,840	2,880	243	193	146	113	79	45	11	0	0	0	0
2,880	2,920	249	199	150	117	83	49	15	0	0	0	0
2,920	2,960	255	205	154	121	87	53	19	0	0	0	0
2,960	3,000	261	211	160	125	91	57	23	0	0	0	0
3,000	3,040	267	217	166	129	95	61	27	0	0	0	0
3,040	3,080	273	223	172	133	99	65	31	0	0	0	0
3,080	3,120	279	229	178	137	103	69	35	2	0	0	0
3,120	3,160	285	235	184	141	107	73	39	6	0	0	0
3,160	3,200	291	241	190	145	111	77	43	10	0	0	0
3,200	3,240	297	247	196	149	115	81	47	14	0	0	0
3,240	3,280	303	253	202	153	119	85	51	18	0	0	0
3,280	3,320	309	259	208	157	123	89	55	22	0	0	0
3,320	3,360	315	265	214	163	127	93	59	26	0	0	0
3,360	3,400	321	271	220	169	131	97	63	30	0	0	0

Wage Bracket Method Tables for Income Tax Withholding

MARRIED Persons—MONTHLY Payroll Period

(For Wages Paid through December 31, 2017)

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	\$327	\$277	\$226	\$175	\$135	\$101	\$67	\$34	\$0	\$0	\$0
3,440	3,480	333	283	232	181	139	105	71	38	4	0	0
3,480	3,520	339	289	238	187	143	109	75	42	8	0	0
3,520	3,560	345	295	244	193	147	113	79	46	12	0	0
3,560	3,600	351	301	250	199	151	117	83	50	16	0	0
3,600	3,640	357	307	256	205	155	121	87	54	20	0	0
3,640	3,680	363	313	262	211	161	125	91	58	24	0	0
3,680	3,720	369	319	268	217	167	129	95	62	28	0	0
3,720	3,760	375	325	274	223	173	133	99	66	32	0	0
3,760	3,800	381	331	280	229	179	137	103	70	36	2	0
3,800	3,840	387	337	286	235	185	141	107	74	40	6	0
3,840	3,880	393	343	292	241	191	145	111	78	44	10	0
3,880	3,920	399	349	298	247	197	149	115	82	48	14	0
3,920	3,960	405	355	304	253	203	153	119	86	52	18	0
3,960	4,000	411	361	310	259	209	158	123	90	56	22	0
4,000	4,040	417	367	316	265	215	164	127	94	60	26	0
4,040	4,080	423	373	322	271	221	170	131	98	64	30	0
4,080	4,120	429	379	328	277	227	176	135	102	68	34	0
4,120	4,160	435	385	334	283	233	182	139	106	72	38	4
4,160	4,200	441	391	340	289	239	188	143	110	76	42	8
4,200	4,240	447	397	346	295	245	194	147	114	80	46	12
4,240	4,280	453	403	352	301	251	200	151	118	84	50	16
4,280	4,320	459	409	358	307	257	206	155	122	88	54	20
4,320	4,360	465	415	364	313	263	212	161	126	92	58	24
4,360	4,400	471	421	370	319	269	218	167	130	96	62	28
4,400	4,440	477	427	376	325	275	224	173	134	100	66	32
4,440	4,480	483	433	382	331	281	230	179	138	104	70	36
4,480	4,520	489	439	388	337	287	236	185	142	108	74	40
4,520	4,560	495	445	394	343	293	242	191	146	112	78	44
4,560	4,600	501	451	400	349	299	248	197	150	116	82	48
4,600	4,640	507	457	406	355	305	254	203	154	120	86	52
4,640	4,680	513	463	412	361	311	260	209	159	124	90	56
4,680	4,720	519	469	418	367	317	266	215	165	128	94	60
4,720	4,760	525	475	424	373	323	272	221	171	132	98	64
4,760	4,800	531	481	430	379	329	278	227	177	136	102	68
4,800	4,840	537	487	436	385	335	284	233	183	140	106	72
4,840	4,880	543	493	442	391	341	290	239	189	144	110	76
4,880	4,920	549	499	448	397	347	296	245	195	148	114	80
4,920	4,960	555	505	454	403	353	302	251	201	152	118	84
4,960	5,000	561	511	460	409	359	308	257	207	156	122	88
5,000	5,040	567	517	466	415	365	314	263	213	162	126	92
5,040	5,080	573	523	472	421	371	320	269	219	168	130	96
5,080	5,120	579	529	478	427	377	326	275	225	174	134	100
5,120	5,160	585	535	484	433	383	332	281	231	180	138	104
5,160	5,200	591	541	490	439	389	338	287	237	186	142	108
5,200	5,240	597	547	496	445	395	344	293	243	192	146	112
5,240	5,280	603	553	502	451	401	350	299	249	198	150	116
5,280	5,320	609	559	508	457	407	356	305	255	204	154	120
5,320	5,360	615	565	514	463	413	362	311	261	210	160	124
5,360	5,400	621	571	520	469	419	368	317	267	216	166	128
5,400	5,440	627	577	526	475	425	374	323	273	222	172	132
5,440	5,480	633	583	532	481	431	380	329	279	228	178	136
5,480	5,520	639	589	538	487	437	386	335	285	234	184	140
5,520	5,560	645	595	544	493	443	392	341	291	240	190	144
5,560	5,600	651	601	550	499	449	398	347	297	246	196	148
5,600	5,640	657	607	556	505	455	404	353	303	252	202	152
5,640	5,680	663	613	562	511	461	410	359	309	258	208	157
5,680	5,720	669	619	568	517	467	416	365	315	264	214	163
5,720	5,760	675	625	574	523	473	422	371	321	270	220	169
5,760	5,800	681	631	580	529	479	428	377	327	276	226	175
5,800	5,840	687	637	586	535	485	434	383	333	282	232	181
5,840	5,880	693	643	592	541	491	440	389	339	288	238	187
5,880	5,920	699	649	598	547	497	446	395	345	294	244	193
5,920	5,960	705	655	604	553	503	452	401	351	300	250	199
5,960	6,000	711	661	610	559	509	458	407	357	306	256	205
6,000	6,040	717	667	616	565	515	464	413	363	312	262	211
6,040	6,080	723	673	622	571	521	470	419	369	318	268	217
6,080	6,120	729	679	628	577	527	476	425	375	324	274	223

\$6,120 and over

Use Table 4(b) for a MARRIED person on page 45. Also see the instructions on page 43.