



News Release

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IRS Provides Updated Withholding Guidance for 2013

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WASHINGTON — The Internal Revenue Service today released updated income-tax withholding tables for 2013 reflecting this week's changes by Congress.

The updated tables, issued today after President Obama signed the changes into law, show the new rates in effect for 2013 and supersede the tables issued on December 31, 2012. The newly revised version of Notice 1036 contains the percentage method income-tax withholding tables and related information that employers need to implement these changes.

In addition, employers should also begin withholding Social Security tax at the rate of 6.2 percent of wages paid following the expiration of the temporary two-percentage-point payroll tax cut in effect for 2011 and 2012. The payroll tax rates were not affected by this week's legislation.

Employers should start using the revised withholding tables and correct the amount of Social Security tax withheld as soon as possible in 2013, but not later than Feb. 15, 2013. For any Social Security tax under-withheld before that date, employers should make the appropriate adjustment in workers' pay as soon as possible, but not later than March 31, 2013.

Employers and payroll companies will handle the withholding changes, so workers typically won't need to take any additional action, such as filling out a new W-4 withholding form.

As always, however, the IRS urges workers to review their withholding every year and, if necessary, fill out a new W-4 and give it to their employer. For example, individuals and couples with multiple jobs, people who are having children, getting married, getting divorced or buying a home, and those who typically wind up with a balance due or large refund at the end of the year may want to consider submitting revised W-4 forms.

More information can be found on IRS.gov.