



## News Release

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**IRS Provides Guidance on Withholding in 2013****Withholding To Reflect Expiration of 2001 and 2003 Tax Cuts;  
Guidance Would Be Modified If Congress Acts**

IR-2012-105, Dec. 31, 2012

WASHINGTON — The Internal Revenue Service today released new income-tax withholding tables for 2013 and issued special instructions on implementing new income tax and Social Security tax rates.

**In issuing this guidance, the IRS takes note of the fact that Congress is currently considering legislation that could affect these rates. If this legislation is enacted, IRS will issue new, corresponding tables at that time.**

The updated tables issued today show the new rates for 2013, which reflect the expiration of the 2001 and 2003 tax cuts. 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.

Notice 1036, released today, contains the percentage method income-tax withholding tables and related information that employers need to implement these changes.

Employers should start using the new 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](https://www.irs.gov).