

Additional Withholding for Pensions for 2010
Approximate Offset to Withholding Reductions for the Making Work Pay Credit.
To be used only in conjunction with the withholding tables found in Publication 15.

For MONTHLY Payment Period

(a) For payees using the SINGLE withholding rate schedule—

If the pension payment (before subtracting the value of withholding allowances) is: Then, the additional withholding amount is:

Over—		But not over—	
Not over \$779.00	\$0		
\$779.00 — \$1,113.00	\$0.00 plus 10% of the excess over \$779.00		
\$1,113.00 — \$6,250.00	\$33.40		
\$6,250.00 — \$8,523.00	\$33.40 less 2% of the excess over \$6,250.00		
\$8,523.00	(\$12.06)		

(b) For payees using the MARRIED withholding rate schedule—

If the pension payment (before subtracting the value of withholding allowances) is: Then, the additional withholding amount is:

Over—		But not over—	
Not over \$1,558.00	\$0		
\$1,558.00 — \$2,058.00	\$0.00 plus 10% of the excess over \$1,558		
\$2,058.00 — \$8,750.00	\$50.00		
\$8,750.00 — \$11,250.00	\$50.00 less 2% of the excess over \$8,750.00		
\$11,250.00	\$0.00		

For SEMIMONTHLY Payment Period

(a) For payees using the SINGLE withholding rate schedule—

If the pension payment (before subtracting the value of withholding allowances) is: Then, the additional withholding amount is:

Over—		But not over—	
Not over \$390.00	\$0		
\$390.00 — \$556.00	\$0.00 plus 10% of the excess over \$390.00		
\$556.00 — \$3,430.00	\$16.60		
\$3,430.00 — \$4,260.00	\$16.60 less 2% of the excess over \$3,430.00		
\$4,260.00	\$0.00		

(b) For payees using the MARRIED withholding rate schedule—

If the pension payment (before subtracting the value of withholding allowances) is: Then, the additional withholding amount is:

Over—		But not over—	
Not over \$779.00	\$0		
\$779.00 — \$1,029.00	\$0.00 plus 10% of the excess over \$779.00		
\$1,029.00 — \$4,375.00	\$25.00		
\$4,375.00 — \$5,625.00	\$25.00 less 2% of the excess over \$4,375.00		
\$5,625.00	\$0.00		

For BIWEEKLY Payment Period

(a) For payees using the SINGLE withholding rate schedule—

If the pension payment (before subtracting the value of withholding allowances) is: Then, the additional withholding amount is:

Over—		But not over—	
Not over \$360.00	\$0		
\$360.00 — \$513.00	\$0.00 plus 10% of the excess over \$360.00		
\$513.00 — \$2,885.00	\$15.30		
\$2,885.00 — \$3,654.00	\$15.30 less 2% of the excess over \$2,885.00		
\$3,654.00	(\$0.08)		

(b) For payees using the MARRIED withholding rate schedule—

If the pension payment (before subtracting the value of withholding allowances) is: Then, the additional withholding amount is:

Over—		But not over—	
Not over \$719.00	\$0		
\$719.00 — \$950.00	\$0.00 plus 10% of the excess over \$719.00		
\$950.00 — \$4,038.00	\$23.10		
\$4,038.00 — \$5,615.00	\$23.10 less 2% of the excess over \$4,038.00		
\$5,615.00	(\$8.44)		

For WEEKLY Payment Period

(a) For payees using the SINGLE withholding rate schedule—

If the pension payment (before subtracting the value of withholding allowances) is: Then, the additional withholding amount is:

Over—		But not over—	
Not over \$180.00	\$0		
\$180.00 — \$257.00	\$0.00 plus 10% of the excess over \$180.00		
\$257.00 — \$1,442.00	\$7.70		
\$1,442.00 — \$1,828.00	\$7.70 less 2% of the excess over \$1,442.00		
\$1,828.00	(\$0.02)		

(b) For payees using the MARRIED withholding rate schedule—

If the pension payment (before subtracting the value of withholding allowances) is: Then, the additional withholding amount is:

Over—		But not over—	
Not over \$360.00	\$0		
\$360.00 — \$475.00	\$0.00 plus 10% of the excess over \$360.00		
\$475.00 — \$2,019.00	\$11.50		
\$2,019.00 — \$2,599.00	\$11.50 less 2% of the excess over \$2,019.00		
\$2,599.00	(\$0.10)		