

The W-4 Form

— Your Paycheck to the Pentagon Pipeline —

Form **W-4** Department of the Treasury Internal Revenue Service
OMB No. 1545-0074
2018
Separate here and give Form W-4 to your employer. Keep the top part for your records.
Employee's Withholding Allowance Certificate
Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.
1 Your first name and middle initial
2 Your social security number
3 Single Married Married, but withheld at higher Single rate.
4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card.
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)
6 Additional amount, if any, you want withheld from each paycheck
7 I claim exemption from withholding for 2017, and I certify that I meet both of the following conditions for exemption:
• Last year I had a right to a refund of 2017, and I certify that I meet both of the following conditions for exemption:
• This year I expect a refund of all federal income tax withheld because I expect to have no tax liability.
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.
Employee's signature (This form is not valid unless you sign it.)
8 Employer's name and address (Employer: Complete lines 9 and 10 only if sending to the IRS.)
9 Office code (optional)
10 Employer identification number (EIN)
Date
For Privacy Act and Paperwork Reduction Act Notice, see page 2.
Cat. No. 102200
Form W-4 (2017)

Controlling Federal Income Tax Withholding with W-4 RESISTANCE

Knowing their money is being used for policies they don't support, many people would like to oppose militarism by refusing to pay federal income taxes. Yet they believe they are unable to engage in war tax resistance because taxes are withheld from their salary or wages.

This obstacle can be overcome by nearly everyone. Thousands of war tax resisters have stopped the withholding of federal income taxes that would be used for military spending by **claiming additional allowances** or exemptions from withholding on their W-4 forms. Even if you usually receive a refund at the end of the year, this method can stop that interest-free loan to the U.S. government. This flyer explains how people reduce or eliminate withholding and some of the possible consequences. *(It does not apply to Social Security/FICA taxes.)*

Legal Consequences of W-4 RESISTANCE

Besides feeling good about taking back power over where your money goes, the most likely consequence of this form of **civil disobedience** is that if the IRS concludes your withholding is too low, they may require your employer to change the allowance number. The IRS usually calculates this figure by comparing the W-2 forms submitted by your employer in January each year and your own tax filing (you will have a chance to appeal this process). The IRS could also impose a civil penalty of \$500, although as far as war tax resisters know, this fine has not been applied in decades.

Far less likely are criminal charges with possible penalties of one year in jail and a fine of up to \$100,000 (the highest we know for war tax resistance was a \$5,000 fine in 1971) for "willfully supplying false or fraudulent information" on a W-4 form. Since the 1970s only one war tax resister has been prosecuted for this, and he was found guilty and given a sentence of 8 hours per week of community service in 1980. Trials such as these featured widespread support for the resister and publicity about the issue of being forced to pay for war.



HOW TO RESIST INCOME TAX WITHHOLDING

The following is a quick, though not exhaustive, explanation of the W-4 tax resistance method. Please consult a war tax resistance (wtr) counselor if you intend to use this method. Contact info is listed below. Speaking to counselors can be anonymous and is always free.

The **easiest** way to determine your allowances is to use the "Wage Bracket" Tables in IRS Pub. 15, [irs.gov/pub/irs-pdf/p15.pdf](https://www.irs.gov/pub/irs-pdf/p15.pdf), set up by filing status and frequency of payroll. The Tables start at approximately page 46.

You can also use (and adjust) the formula below to calculate a number of allowances to reduce withholding. Round up or down; you might have pre-tax deductions that also reduce your taxable income.

W-4 ALLOWANCES

1. The W-4 is an IRS form that most employees must fill out when they begin a job. The employer uses it to determine the amount of federal income tax to be subtracted from each paycheck. You may fill out a new W-4 at any time.

2. For tax purposes, "withholding allowances" and "dependents" are not the same thing. The law allows people to claim allowances for themselves, for their dependents, and for deductions and credits they expect to claim on their tax returns, such as medical bills, mortgage interest, charitable gifts, child care costs, alimony payments, retirement contributions, etc. Employees are responsible for the number of allowances they claim on their W-4 forms. Employees are not required to justify their allowances to employers.

3. It is a good idea to look at the W-4 Form on the IRS website or take it home to look over. *Remember: The law requires only that the W-4 form itself be filed; you should not return the worksheet to the employer.*

THE FORMULA FOR CALCULATING ALLOWANCES

The formula can be used so that you can withhold 100%, 50%, or whatever amount of tax you feel is appropriate to have withheld.

In 2018, the first \$3,700 of a single (or head of household) person's annual income is exempt from withholding even if no allowances are claimed; for a married person, the first \$11,550 is exempt.

In addition, each allowance claimed on the W-4 exempts another \$4,150 of one's annual income from withholding. To resist war taxes, claim an additional allowance for each \$4,150 amount of the taxable income to be protected from withholding.

AN EXAMPLE FOR 2018

SINGLE PERSON without children **RESISTING 50%**

one job with annual wages	= \$40,000
"personal allowance"	= 1
Additional allowance for having just one job	= 1
Total legal allowances: 2 x \$4,150 (in 2018 each allowance represents \$4,150)	= \$8,300
Add the \$8,300 to \$3,700 (amount exempt from withholding in 2018) which represents the total amount exempt from taxation	= \$12,000
To calculate your estimated taxable income , subtract that amount from your annual wages (\$40,000 - \$12,000)	= \$28,000
Halve the taxable income to resist 50%: \$28,000 x .50	= \$14,000
To figure add'l allowances to be claimed \$14,000 / \$4,150	= 3
TOTAL ALLOWANCES claimed = 2 + 3 (resister)	= 5



FOR MORE INFORMATION

Please check out the booklet "Practical War Tax Resistance #1: Controlling Federal Tax Withholding" at nwtrcc.org, click on Resources/Pamphlets. We always recommend speaking with a WTR counselor before taking this action; click on **Who We Are/Contacts and Counselors** on the website to find a counselor near you.

LOCAL CONTACT

NATIONAL **WAR TAX RESISTANCE** COORDINATING COMMITTEE
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