

SINGLE Persons—SEMI-MONTHLY Payroll Period (For Wages Paid Through December 20--)

[illegible]

The federal income tax withholding tables on pages 353–354 contain a column for 0 dependents. How can an employee have 0 dependents if the employee is a dependent? Some employees claim fewer dependents than they are allowed—even as low as zero—to increase the amount of tax withheld. An employee who has other taxable income, such as interest and dividends, can use payroll withholding to pay the additional income taxes owed on this income. As a result, the employee avoids having a large income tax payment when the tax return is filed.