

Type of TSP Payment	Type of Payment for IRS Purposes	May Payments Be Transferred or Rolled Over?	What Is the Withholding Rate?*	May Withholding Be Increased (Using IRS Form W-4P**)?	May Withholding Be Decreased (Using IRS Form W-4P**)?	May Withholding Be Waived (Using IRS Form W-4P**)?
<b>Death benefit to a surviving spouse</b>	Eligible roll-over distribution	Yes***	20% (unless transferred)	Yes—complete line 3	No	No
<b>Death benefit to someone other than a surviving spouse</b>	Eligible roll-over distribution	May only be transferred into an “inherited” IRA	20% (unless transferred)	Yes—complete line 3	No	No

\* Applies to payments of \$200 or more received in a single year.

\*\* If you are receiving death benefit payments from both a civilian TSP account and a uniformed services TSP account, you must submit a separate IRS Form W-4P for each payment.

\*\*\* You can transfer or roll over a payment into a traditional IRA, eligible employer plan, or Roth IRA.