

## What's the same?

- Well, personal information is the same!
- Also, there's a one-to-one match with extra withholding. Formally known as "Additional Withholding".

**Form W-4 Employee's Withholding Certificate**  
OMB No. 1545-0074  
2020

Department of the Treasury  
Internal Revenue Service

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.  
Give Form W-4 to your employer.  
Your withholding is subject to review by the IRS.

**Step 1: Enter Personal Information**

(a) First name and middle initial Last name  
Address  
City or town, state, and ZIP code

(b) Social security number

Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov.

(c) Extra withholding. Enter any additional tax you want withheld each pay period 4(c) \$

And that's about it...

## Ch-Ch-Changes...

- New Filing Status: Head of Household
- New checkbox for employees with multiple jobs or a working spouse
- Claiming dependents – now a dollar amount instead of a count of allowances
- Other income and Other Adjustments (optional items)

(d) ☐ Single or Married filing separately  
☐ Married filing jointly (or Qualifying widowed)  
☐ Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual)

**Multiple Jobs or Spouse Works**

also works. The correct amount of withholding depends on income earned from all of these jobs. Do **only one** of the following.  
(a) Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for most accurate withholding for this step (and Steps 3-4); or  
(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or  
(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld. ☐

**TIP:** To be accurate, submit a 2020 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

Complete Steps 3-4(b) on Form W-4 for **only ONE** of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(b) on the Form W-4 for the highest paying job.)

**Step 3: Claim Dependents**

If your income will be \$200,000 or less (\$400,000 or less if married filing jointly):  
Multiply the number of qualifying children under age 17 by \$2,000  $\rightarrow$  \$  
Multiply the number of other dependents by \$500  $\rightarrow$  \$  
Add the amounts above and enter the total here \$

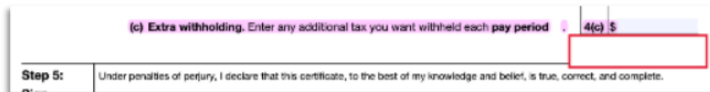
**Step 4 (optional): Other Adjustments**

(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income. 4(a) \$

(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here 4(b) \$

## Ch-Ch-Changes...

- Claiming exempt is not as clear as it used to be.
- Per instructions on page two of form W-4, the employee should write the word “EXEMPT” in the space below item 4(c).



and when you must furnish a new Form W-4, see Pub. 505.

**Exemption from withholding.** You may claim exemption from withholding for 2020 if you meet both of the following conditions: you had no federal income tax liability in 2019 **and** you expect to have no federal income tax liability in 2020. You had no federal income tax liability in 2019 if (1) your total tax on line 16 on your 2019 Form 1040 or 1040-SR is zero (or less than the sum of lines 18a, 18b, and 18c), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2020 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing “Exempt” on Form W-4 in the space below Step 4(c). Then, complete Steps 1a, 1b, and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 16, 2021.

**Your privacy.** If you prefer to limit information provided in

### REMINDERS

- Employees can use the estimator at [www.irs.gov/w4app](https://www.irs.gov/w4app)
- Employees are only required to complete 1 & 5 on the form; Everything else is optional.

## TIPS FOR COMPLETING THE W4 2020

Separate here and give Form W-4 to your employer. Keep the worksheet(s) for your records.

**Form W-4**  
Department of the Treasury  
Internal Revenue Service

**Employee's Withholding Allowance Certificate**  
OMB No. 1545-0074

2019

1 Your first name and middle initial Last name

2 Your social security number

Home address (number and street or rural route)

City or town, state, and ZIP code

3 ☐ Single ☐ Married ☐ Married, but withheld at higher Single rate.  
Note: If married filing separately, check "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 800-772-1213 for a replacement card. ☐

5 Total number of allowances you're claiming from the applicable worksheet on the following pages) . . . . . 5

6 Additional amount, if any, you want withheld from each paycheck . . . . . 6 5

7 I claim exemption from withholding for 2019, and I certify that I meet both of the following conditions for exemption.  
• Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and  
• This year I expect a refund of all federal income tax withheld because I expect to have no tax liability.  
If you meet both conditions, write "Exempt" here . . . . . 7

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.

- Items that match are in the same colors; new items are in purple.

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Department of the Treasury  
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**Employee's Withholding Allowance Certificate**  
OMB No. 1545-0074

2020

1 Your first name and middle initial Last name

2 Your social security number

Home address (number and street or rural route)

City or town, state, and ZIP code

3 ☐ Single or Married filing separately ☐ Married filing jointly ☐ Qualifying widower  
Head of household Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.

4 If your last name differs from that shown on your social security card, check here. You must call 800-772-1213 for a replacement card. ☐

5 Total number of allowances you're claiming from the applicable worksheet on the following pages) . . . . . 5

6 Additional amount, if any, you want withheld from each paycheck . . . . . 6 5

7 I claim exemption from withholding for 2020, and I certify that I meet both of the following conditions for exemption.  
• Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and  
• This year I expect a refund of all federal income tax withheld because I expect to have no tax liability.  
If you meet both conditions, write "Exempt" here . . . . . 7

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.

Complete Steps 3-4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, when to use the online estimator, and privacy.

**Step 2: Multiple Jobs or Spouse Works**  
Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.  
Do only one of the following:  
(a) Use the estimator at [www.irs.gov/efile](https://www.irs.gov/efile) for most accurate withholding by this step (and Steps 3-4); or  
(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for multiple jobs, only withholding; or  
(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for you with similar pay; otherwise, more tax than necessary may be withheld. ☐

**Step 3: Claims Dependents**  
If your income will be \$200,000 or less \$400,000 or less if married filing jointly:  
Multiply the number of qualifying children under age 17 by \$2,000  5  
Multiply the number of other dependents by \$200  5  
Add the amounts above and enter the total here  5 5

**Step 4 (optional): Other Adjustments**  
(a) Other income (not from job). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income  500 5  
(b) Deductions. If you expect to claim deductions or are that the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here  400 5  
(c) Extra withholding. Enter any withholding you want withheld each pay period  400 5