

Tools

Form W-4 Comparison

| Pre-2020 Item # | 2020 Step | 2020 Item # | Description | Comment |
|-----------------|------------|-----------------------|--|---|
| 1 | 1 | a | Name, home address, City, State, Zip Code | |
| 2 | 1 | b | Social security number | |
| 3 | 1 | c | Filing status | Options changed: Single or Married filing separately; Married filing jointly; Head of Household |
| 4 | 1 | - | Last Name differs from social security card | Information ONLY. No check box. |
| 5 | n/a | n/a | Number of allowances | No longer applicable |
| 6 | 4 | 4(c) | Additional amount withheld | Renamed Extra withholding |
| 7 | 4 | Below 4(c) | Claiming EXEMPT – write EXEMPT | Claiming EXEMPT – write EXEMPT |
| 8 – 10 | n/a | Employers Only | Employer information for New Hire Reporting | No change |

Tools

Personal Allowance Worksheet to Form Comparison

| Pre-2020 Item # | 2020 Step | 2020 Item # | Description | Comment |
|-----------------|-----------|-------------------------|----------------------------|---|
| A – D | n/a | n/a | Allowance count | Elected allowances no longer used; Pre-determined allowances are Married filing jointly-3; all others-2 |
| E | 3 | 3, 1 st line | Child Tax Credit | Reporting as a dollar value result of a calculation \$2,000 for each |
| F | 3 | 3, 2 nd line | Credit of Other Dependents | Reporting as a dollar value result of a calculation \$500 for each |
| G | 4 | B | Other Credits | Renamed Deductions. Record annual dollar amount |
| H | n/a | n/a | Total of allowances | Allowances no longer and election |
| | | | | |
| | | | | |
| | | | | |

Tools

Deductions, Adjustments & Additional Income Worksheet Comparison

| Pre-2020 Item # | 2020 Item # | Description | Comment |
|-----------------|-------------|--|--|
| 1 | 1 | Estimated Itemized Deductions | No change |
| 2 | 2 | Standard deduction amount based upon filing status | No change (aside annual value) |
| 3 | 3 | Net of lines 1 and 2 | No change |
| 4 | 4 | Estimated Annual Adjustment amount | No change |
| 5 | 5 | Sum of lines 3 and 4 | Now recorded in Step 4 (b) on Form W-4 |
| 6 | n/a | Non-Wage Income | Now recorded in Step 4(a) on Form W-4 |
| 7-10 | n/a | Calculation lines | No longer needed |
| | | | |

Tools

Form W-4 (2019) Employee's Withholding Allowance Certificate

OMB No. 1545-0074
2019

1 Your first name and middle initial Last name
2 Your social security number
3 Single Married Married, but withhold at higher Single rate
4 (a) Other income (optional) (b) Deductions (c) Extra withholding

Form W-4 (2020) Employee's Withholding Certificate

OMB No. 1545-0074
2020

Step 1: Enter Personal Information
Step 2: Multiple Jobs or Spouse Work
Step 3: Claim Dependents
Step 4 (optional): Other Adjustments
Step 5: Sign Here

Multiple Jobs Worksheet

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/W4App for most accurate withholding; 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.

CAUTION: If you have privacy concerns, choose (a) or (b). If you and/or your spouse have income from self-employment, including as an independent contractor, choose (a).

Tools

Form W-4 (2019) Page 3

Personal Allowances Worksheet (Keep for your records.)

| | | |
|----------|--|---|
| A | Enter "1" for yourself | A |
| B | Enter "1" if you will file as married filing jointly | B |
| C | Enter "1" if you will file as head of household | C |
| D | Enter "1" if: <ul style="list-style-type: none"> You're single, or married filing separately, and have only one job; or You're married filing jointly, have only one job, and your spouse doesn't work; or Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. | D |
| E | Child tax credit. See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> If your total income will be less than \$71,201 (\$103,351 if married filing jointly), enter "4" for each eligible child. If your total income will be from \$71,201 to \$179,050 (\$103,351 to \$345,850 if married filing jointly), enter "2" for each eligible child. If your total income will be from \$179,051 to \$200,000 (\$345,851 to \$400,000 if married filing jointly), enter "1" for each eligible child. If your total income will be higher than \$200,000 (\$400,000 if married filing jointly), enter "-0-" | E |
| F | Credit for other dependents. See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> If your total income will be less than \$71,201 (\$103,351 if married filing jointly), enter "1" for each eligible dependent. If your total income will be from \$71,201 to \$179,050 (\$103,351 to \$345,850 if married filing jointly), enter "1" for every two dependents (for example, "-0-" for one dependent, "1" if you have two or three dependents, and "2" if you have four dependents). If your total income will be higher than \$179,050 (\$345,850 if married filing jointly), enter "-0-" | F |
| G | Other credits. If you have other credits, see Worksheet 1-6 of Pub. 505 and enter the amount from that worksheet here. If you use Worksheet 1-6, enter "-0-" on lines E and F | G |
| H | Add lines A through G and enter the total here | H |

For accuracy, complete all worksheets that apply.

- If you plan to itemize or claim adjustments to income and want to reduce your withholding, or if you have a large amount of nonwage income not subject to withholding and want to increase your withholding, see the **Deductions, Adjustments, and Additional Income Worksheet**.
- If you have more than one job at a time or are married filing jointly and you and your spouse both work, and the combined earnings from all jobs exceed \$53,000 (\$24,450 if married filing jointly), see the **Two-Earners/Multiple Jobs Worksheet** on page 4 to avoid having too little tax withheld.
- If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 above.

Deductions, Adjustments, and Additional Income Worksheet

Note: Use this worksheet only if you plan to itemize deductions, claim certain adjustments to income, or have a large amount of nonwage income not subject to withholding.

| | | | |
|----|--|----|----|
| 1 | Enter an estimate of your 2019 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 10% of your income. See Pub. 505 for details | 1 | \$ |
| 2 | Enter: <ul style="list-style-type: none"> \$24,400 if you're married filing jointly or qualifying widow(er) \$18,350 if you're head of household \$12,200 if you're single or married filing separately | 2 | \$ |
| 3 | Subtract line 2 from line 1. If zero or less, enter "-0-" | 3 | \$ |
| 4 | Enter an estimate of your 2019 adjustments to income, qualified business income deduction, and any additional standard deduction for age or blindness (see Pub. 505 for information about these items) | 4 | \$ |
| 5 | Add lines 3 and 4 and enter the total | 5 | \$ |
| 6 | Enter an estimate of your 2019 nonwage income not subject to withholding (such as dividends or interest) | 6 | \$ |
| 7 | Subtract line 6 from line 5. If zero, enter "-0-". If less than zero, enter the amount in parentheses | 7 | \$ |
| 8 | Divide the amount on line 7 by \$4,200 and enter the result here. If a negative amount, enter in parentheses. Drop any fraction | 8 | |
| 9 | Enter the number from the Personal Allowances Worksheet , line H, above | 9 | |
| 10 | Add lines 8 and 9 and enter the total here. If zero or less, enter "-0-". If you plan to use the Two-Earners/Multiple Jobs Worksheet , also enter this total on line 1 of that worksheet on page 4. Otherwise, stop here and enter this total on Form W-4, line 5, page 1 | 10 | |

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: _____

(b) Social security number: _____

Address: _____

City or town, state, and ZIP code: _____

(c) Single or Married filing separately
 Married filing jointly (or Qualifying widow(er))
 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.)

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.

Complete Steps 2 through 4 ONLY if they apply to you. To see if you are exempt from withholding or if you have concerns about your privacy, see page 2. Everyone must complete Step 5. See instructions on page 2.

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/W4App for most accurate withholding; 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.

CAUTION: If you have privacy concerns, choose (a) or (b). If you and/or your spouse have income from self-employment, including as an independent contractor, choose (a).

Complete Steps 3 through 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 through 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 ▶ \$ _____

Multiply the number of other dependents by \$500 ▶ \$ _____

Add the amounts above and enter the total here 3 \$ _____

Step 4 (optional): Other Adjustments

(a) **Other income.** 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. You should not include income from any jobs 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) \$ _____

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

Step 5: Sign Here

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

Employee's signature (This form is not valid unless you sign it.) _____ Date _____

Employers Only

Employer's name and address _____ First date of employment _____ Employer identification number (EIN) _____

For Privacy Act and Paperwork Reduction Act Notice, see page 3. Cat. No. 10220Q Form W-4 (2020)