



**ILLINOIS STATE
UNIVERSITY**
Illinois' first public university

University Payroll Office

Campus Box 0580
Normal, IL 61790-0580
Phone: (309) 438-7677
Fax: (309) 438-3357
Payroll.IllinoisState.edu

Completing Federal Form W-4

Revised 01/19/23

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- If you are a new employee after January 1st and you do not submit a valid Form W-4, taxes will be withheld as if you are a single filer with no adjustments (per IRS regulations)
- If you are a current employee with a valid W-4 already on file, your withholding will continue based on your previously submitted form
- A new W-4 form can be completed any time an employee's personal or financial situation changes

Required Steps (1 & 5)

Step 1: Personal Information

1. Name
2. Social Security Number
3. Address
4. City, State and Zip Code
5. Filing Status

Form W-4		Employee's Withholding Certificate		OMB No. 1545-0074
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) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly (or Qualifying widow(er)) <input type="checkbox"/> 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.				

(a) Enter Full Name

(b) Enter Your Social Security Number

Enter Your Mailing Address

(c) Check Your Filing Status



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Step 5: Sign and Date

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.
	<div style="display: flex; justify-content: space-between;"><div>▶ Employee's signature (This form is not valid unless you sign it.)</div><div>▶ Date</div></div>

The form is not valid unless signed. Invalid forms require your employer calculate your withholding as "Single."

Optional Steps (2, 3 & 4)

- For maximum accuracy and privacy, use the Tax Withholding Estimator at www.irs.gov/W4app
- For multiple jobs, you will generally be guided to enter an additional amount to withhold in Step 4(c)
 - While you will need to know the approximate amount of pay for each job, you will enter the additional amount of withholding in Step 4(c) on the Form W-4 for only one of the jobs
 - If pay for any of the jobs changes significantly, you will need to use the Tax Withholding Estimator again and furnish a new Form W-4 to change the amount in Step 4(c) to have accurate withholding

Step 2: Multiple Jobs

- Individuals may select one of three options:
 1. Use the Tax Withholding Estimator
 2. Use the Multiple Jobs Worksheet on page 3 of the form
 3. Check box 2(c)
 - a. Checking box 2(c) tells your employer that you have multiple jobs
 - b. If you don't want to disclose that fact, don't check the box
- In this step, the form notes that individuals with multiple jobs should complete Form W-4 with the information from their highest-paying job to result in the most accurate withholding
- If you work more than one job, steps 3 through 4b should only be completed on one W-4 form



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Complete Steps 2–4 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/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

Employees can:

- Calculate the child and dependent credits on the face of the form
- Add other credits to the total

Step 3:	If your income will be \$200,000 or less (\$400,000 or less if married filing jointly):		
Claim Dependents	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: Other Adjustments

- **Step 4 (a):**
 - Additional income that might not be subject to withholding, such as dividends or retirement income
- **Step 4 (b):**
 - Itemized deductions like mortgage interest and charitable contributions that will exceed your standard deduction
 - Individuals complete the Deductions Worksheet on page 3 and enter the result in Step 4b



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- **Step 4 (c):**
 - Any additional taxes that you would like to withhold each pay period
 - Employees can enter the amount the Tax Withholding Estimator recommends
 - Employees can enter the amount from the Multiple Jobs Worksheet on page 3
 - Employees can enter an amount of extra withholding to get a refund or cover other income

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

NOTES:

- Individuals eligible to claim exemption from withholding enter "Exempt" in the space below Step 4(c)
- Nonresident alien (NRA) employees subject to the special rules described in Notice 1392 enter "NRA" in the space below Step 4(c)
- Employees that are not United States citizens or lawful permanent residents should schedule an appointment with the Payroll Office for assistance in completing their W-4
- If you do not have a social security number, you should not fill out a W-4. Once you get your SSN, you should schedule an appointment with the Payroll Office for assistance in completing your W-4.