



Onboarding Series

Session III: How to Fill Out Form W-4

May 16, 2024

Overview

- + Walk-through of Form W-4
 - + Federal Withholding within Elements – new hire checklist item
 - + Federal Withholding within Elements – entering based on how an employee completed the form.
 - + Processing withholding forms as an administrator
 - + Understanding federal withholding and payroll
 - + Questions/Feedback
- + Reminder: We are not tax professionals or CPAs, so this session does not qualify as legal tax advice. We will do our best to walk through the form and explain it to the best of our knowledge, but any specific questions regarding how you or your employee should fill out the form should be directed to a CPA or tax professional.

W-4 Step 1: Enter Personal Information

- + Step 1a – First name, middle initial, last name, address.
- + Step 1b – SSN
- + Step 1c – Anticipated filing status (Choose the option that most accurately reflects your situation as an employee)
 - Single/Married filing separately
 - Married filing jointly or Qualifying surviving spouse
 - 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"*

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Certificate 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.		OMB No. 1545-0074 2024
Step 1: Enter Personal Information	(a) First name and middle initial		Last name	(b) Social security number
	Address			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 .
	City or town, state, and ZIP code			
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <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.)			
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, and when to use the estimator at www.irs.gov/W4App .				
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). If you or your spouse have self-employment income, use this option; or (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; 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 generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate <input type="checkbox"/>		
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.)				

W-4 Step 2: Multiple Jobs or Spouse Works

- + Complete step 2 *if* (1) you work multiple jobs at a time, or (2) you selected 'married filing jointly' in step 1c and your spouse also works. Both you and your spouse's withholding depends on combined income.
- + Options for completing step 2:
 - + (a): Use the withholding estimator at www.irs.gov/W4App to determine the most accurate withholding for steps 2-4. (*Use the withholding estimator if you or your spouse have self-employment income*).
 - + (b): Use the 'multiple jobs worksheet' on page 3 of the W-4 to figure how much additional withholding is recommended, then enter the result in step 4c.
 - + (c): If there are only 2 jobs total, check the box in step 2c. ("*This option is generally more accurate than option (b) if pay at the lower paying job is more than half that of the higher paying job*")
 - o For example, if job #1 pays \$20,000 and the job #2 pays \$28,000, use option c because job #1 income is greater than or equal to half that of job #2.
 - o If job #1 pays \$25,000 and job #2 pays \$60,000, use option b because job #1 income is less than half that of job #2.

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Certificate 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.		OMB No. 1545-0074 2024
Step 1: Enter Personal Information	(a) First name and middle initial	Last name		(b) Social security number
	Address			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 .
	City or town, state, and ZIP code			
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <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.)			
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, and when to use the estimator at www.irs.gov/W4App .				
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). If you or your spouse have self-employment income, use this option; or (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; 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 generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate <input type="checkbox"/>			
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.)				

W-4 Multiple Jobs Worksheet

- + For **TWO JOBS** only...
- + (Highlighted in yellow) - Use the salary tables under the filing status that you chose in Step 1c
- + (Shown in blue) - locate the lower-paying job's annual taxable wage
- + (Shown in red) - locate the higher-paying job's annual taxable wage
- + (Shown in green) - locate the number where those two salaries intersect. Once you've located that number, enter it in step 1 on the multiple jobs worksheet, then proceed to step 3 on the worksheet.
- + Step 3... enter the number of pay periods per year for the highest paying job
- + Step 4... divide the number on line 1 by the number of pay periods on line 3. Enter the amount on line 4 of the worksheet AND enter this amount in step 4c of the W-4 for the highest paying job, along with any other additional withholding you'd like.

Form W-4 (2024) Page 4

Married Filing Jointly or Qualifying Surviving Spouse

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$0	\$780	\$850	\$940	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,370
\$10,000 - 19,999	0	780	1,780	1,940	2,140	2,220	2,220	2,220	2,220	2,220	2,570	3,570
\$20,000 - 29,999	780	1,780	2,370	3,140	3,340	3,420	3,420	3,420	3,420	3,770	4,770	5,770
\$30,000 - 39,999	850	1,940	3,140	3,410	3,610	3,690	3,690	3,690	4,040	5,040	6,040	7,040
\$40,000 - 49,999	940	2,140	3,340	3,610	3,810	3,890	3,890	4,240	5,240	6,240	7,240	8,240
\$50,000 - 59,999	1,020	2,220	3,220	3,690	3,890	3,970	4,320	5,320	6,320	7,320	8,320	9,320
\$60,000 - 69,999	1,020	2,220	3,420	3,690	3,890	4,320	5,320	6,320	7,320	8,320	9,320	10,320
\$70,000 - 79,999	1,020	2,220	3,420	3,690	4,240	5,320	6,320	7,320	8,320	9,320	10,320	11,320
\$80,000 - 89,999	1,020	2,220	3,620	4,890	6,090	7,170	8,170	9,170	10,170	11,170	12,170	13,170
\$100,000 - 149,999	1,870	4,070	6,270	7,540	8,740	9,820	10,820	11,820	12,830	14,030	15,230	16,430
\$150,000 - 239,999	1,960	4,360	6,760	8,230	9,630	10,910	12,110	13,310	14,510	15,710	16,910	18,110
\$240,000 - 259,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,190
\$260,000 - 279,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,190
\$280,000 - 299,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,380
\$300,000 - 319,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,980	17,980	19,980
\$320,000 - 354,999	2,040	4,440	6,840	8,310	9,710	11,280	13,280	15,280	17,280	19,280	21,280	23,280
\$365,000 - 524,999	2,720	5,010	9,510	12,080	14,580	16,950	19,250	21,550	23,850	26,150	28,450	30,750
\$525,000 and over	3,140	6,840	10,540	13,310	16,010	18,590	21,090	23,590	26,090	28,590	31,090	33,590

Single or Married Filing Separately

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$240	\$870	\$1,020	\$1,020	\$1,020	\$1,540	\$1,870	\$1,870	\$1,870	\$1,870	\$1,910	\$2,040
\$10,000 - 19,999	870	1,680	1,830	1,830	2,350	3,350	3,680	3,680	3,680	3,720	3,920	4,050
\$20,000 - 29,999	1,020	1,830	1,980	2,510	3,510	4,510	4,830	4,830	4,830	5,070	5,270	5,400
\$30,000 - 39,999	1,020	1,830	2,510	3,510	4,510	5,510	5,830	5,870	6,070	6,270	6,470	6,600
\$40,000 - 59,999	1,390	3,200	4,360	5,360	6,360	7,370	7,890	8,090	8,290	8,490	8,690	8,820
\$60,000 - 79,999	1,870	3,680	4,830	5,840	7,040	8,240	8,770	8,970	9,170	9,370	9,570	9,700

W-4 Multiple Jobs Worksheet (continued)

- + For **THREE JOBS**...
- + (Highlighted in yellow) - Use the salary tables under the filing status that you chose in Step 1c
- + (Shown in red) - locate the highest-paying job's annual taxable wage
- + (Shown in blue) - locate the second-highest-paying job's annual taxable wage
- + (Shown in green) - locate the number where those two salaries intersect, then enter it in step 2a on the multiple jobs worksheet.
- + Step 2b...
 - o Add the annual salaries of the two highest paying jobs, then use this number as the new "higher paying job" salary (shown in orange). Locate the lowest-paying job in the 'lower paying job' section (shown in yellow).
 - o (Shown in purple) - locate the number where these two salaries intersect, then enter it in step 2b on the worksheet.
- + Step 2c... Add the number from lines 2a and 2b, then enter that amount on line 2c.
- + Step 3... enter the number of pay periods per year for the highest paying job
- + Step 4... divide the number on line 2c by the number of pay periods on line 3. Enter the amount on line 4 of the worksheet AND enter this amount in step 4c of the W-4 for the highest paying job, along with any other additional withholding you'd like.

Form W-4 (2024) Page 4

Married Filing Jointly or Qualifying Surviving Spouse

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary												
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000	
\$0 - 9,999	\$0	\$0	\$780	\$850	\$940	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,370	
\$10,000 - 19,999	0	780	1,760	1,940	2,140	2,220	2,220	2,220	2,220	2,220	2,570	3,570	
\$20,000 - 29,999	780	1,760	2,870	3,140	3,340	3,420	3,420	3,420	3,420	3,770	4,770	5,770	
\$30,000 - 39,999	850	1,940	3,140	3,410	3,610	3,690	3,690	3,690	4,040	5,040	6,040	7,040	
\$40,000 - 49,999	940	2,140	3,340	3,610	3,810	3,890	3,890	4,240	5,240	6,240	7,240	8,240	
\$50,000 - 59,999	1,020	2,220	3,420	3,690	3,890	3,970	4,320	5,320	6,320	7,320	8,320	9,320	
\$60,000 - 69,999	1,020	2,220	3,420	3,690	3,890	4,320	5,320	6,320	7,320	8,320	9,320	10,320	
\$70,000 - 79,999	1,020	2,220	3,420	3,690	4,240	5,320	6,320	7,320	8,320	9,320	10,320	11,320	
\$80,000 - 99,999	1,020	2,220	3,620	4,890	6,090	7,170	8,170	9,170	10,170	11,170	12,170	13,170	
\$100,000 - 149,999	1,870	4,070	6,270	7,540	8,740	9,820	10,820	11,820	12,830	14,030	15,230	16,430	
\$150,000 - 239,999	1,960	4,360	6,760	8,230	9,630	10,910	12,110	13,310	14,510	15,710	16,910	18,110	
\$240,000 - 259,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,190	
\$260,000 - 279,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,190	
\$280,000 - 299,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,380	
\$300,000 - 319,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,980	17,980	19,980	
\$320,000 - 354,999	2,040	4,440	6,840	8,310	9,710	11,280	13,280	15,280	17,280	19,280	21,280	23,280	
\$365,000 - 524,999	2,720	5,010	9,510	12,080	14,580	16,950	19,250	21,550	23,850	26,150	28,450	30,750	
\$525,000 and over	3,140	6,840	10,540	13,310	16,010	18,590	21,090	23,590	26,090	28,590	31,090	33,590	

Single or Married Filing Separately

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary												
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000	
\$0 - 9,999	\$240	\$870	\$1,020	\$1,020	\$1,020	\$1,540	\$1,870	\$1,870	\$1,870	\$1,870	\$1,910	\$2,040	
\$10,000 - 19,999	870	1,680	1,830	1,830	2,350	3,350	3,680	3,680	3,680	3,720	3,920	4,050	
\$20,000 - 29,999	1,020	1,830	1,980	2,510	3,510	4,510	4,830	4,830	4,870	5,070	5,270	5,400	
\$30,000 - 39,999	1,020	1,830	2,510	3,510	4,510	5,510	5,830	5,870	6,070	6,270	6,470	6,600	
\$40,000 - 59,999	1,390	3,200	4,360	5,360	6,360	7,370	7,890	8,090	8,290	8,490	8,690	8,820	
\$60,000 - 79,999	1,870	3,680	4,830	5,840	7,040	8,240	8,770	8,970	9,170	9,370	9,570	9,700	

W-4 Step 3: Claim Dependents & Other Credits

- + Only complete steps 3-4b for ONE of your jobs; leave steps 3-4b blank for all other jobs. It is recommended that you complete steps 3-4b for the highest-paying job.
- + Multiply the number of qualifying children under the age of 17 by \$2,000. Multiply the number of other dependents by \$500. Add those two numbers together and enter the total (along with any other credits*) on line 3.
 - o *Other credits could include an education tax credit or foreign tax credit. If you think you may qualify for other tax credits, please seek professional tax advice.

Step 3: Claim Dependent and Other Credits	If your total 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 \$ <input style="width: 100px;" type="text"/> Multiply the number of other dependents by \$500 \$ <input style="width: 100px;" type="text"/> Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here	3	\$ <input style="width: 100px;" type="text"/>
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)	\$ <input style="width: 100px;" type="text"/>
	(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)	\$ <input style="width: 100px;" type="text"/>
	(c) Extra withholding. Enter any additional tax you want withheld each pay period . .	4(c)	\$ <input style="width: 100px;" type="text"/>
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)
	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>

W-4 Step 4: Other Adjustments (optional)

- + Only complete steps 3-4b for ONE of your jobs; leave steps 3-4b blank for all other jobs. It is recommended that you complete steps 3-4b for the highest-paying job.
- + Step 4a – Other income (not from jobs). Enter the total amount of other non-taxed income that you expect to receive in the calendar year that you would like to have tax withheld for. (This could include income from interest, dividends, retirement income, etc)
- + Step 4b – Deductions. If you expect to claim additional tax deductions *other than* the standard deduction, use the deductions worksheet on page 3 of the W-4, then enter the result in step 4b on the W-4.
- + Step 4c – Extra withholding. Enter any additional tax that you would like withheld *each pay period* in step 4c on the W-4.
- + Step 5: Employee signature and date

Step 3: Claim Dependent and Other Credits	If your total 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 for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here		3 \$
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) \$
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** (2024)

Important Notes for Employers

- + As an employer, you are required by law to collect two forms from employees (Form W-4 and Form I-9). All other forms are optional.
- + As an employer, you are required to keep a copy of an employee's W-4 for a minimum of 4 years. If collecting W-4's electronically, you must be able to provide a hard copy, if requested.
- + If you have an employee who has elected to claim exempt from federal taxes, they are required by law to complete a new W-4 every year by February 15th. If not complete by then, as the employer, you are to update their tax information back to withhold at Single/0 until a new W4 is presented.
- + Employees who are not claiming exempt from federal taxes are not required to complete a new W-4 every year unless any financial or personal information has changed, then it is recommended that the employee complete a new form. An employee's W-4 is valid until a new, valid W-4 is completed. (W-4's do not expire, even pre-2020 W-4's, at this time).
- + If an employee does not sign the W-4, it is not valid and as the employer, you should not accept the form. Accepting an invalid W-4 could result in penalties from the IRS if audited.
- + If you are provided an invalid W-4 and you do not have an old W-4 on file, you should withhold tax at the Single/Married filing separately status with all other boxes left blank. If you have an old (and still valid) W-4 on file for the employee (even a pre-2020 W-4), you should continue to withhold as that W-4 was filled out until the employee provides a new, valid W-4 to you.
- + **Link to IRS site supporting this information:** <https://www.irs.gov/taxtopics/tc753#:~:text=After%20the%20employee%20completes%20and.305%2C%20Recordkeeping>.

Entering Federal Withholding into Elements Manually

- + On an employee's profile, go to the Payroll tab and scroll to the Tax Information widget. Click +Add on the right
- + You will always want to add a new line to keep the employee's history.

▼ Tax Information

Federal State Local General

Current

Page 1 of 1 1 - 1 of 1 Rows + Add

Date From	Form W4 2020 And Later	EE Withhold	Two Jobs	Claim Dependent	Deduction	Other Income	Filing Status	Number Of Allowances	Additional Withholding
12/31/1900	Yes	Yes	No				Single Or Married Filing Separately		\$0.00

Entering Federal Withholding into Elements Manually

Field on W-4

- + Step 1(c): filing status
- + Step 2(c): multiple jobs box
- + Step 3: claim dependents
- + Step 4(a): other income
- + Step 4(b): deductions
- + Step 4(c): extra withholding

Box in Elements

- + "*Filing Status*"
- + "*Two Jobs*" drop down (yes or no)
- + "*Claim Dependents*" box (\$ amt)
- + "*Other Income*" box (\$ amt)
- + "*Deduction*" box (\$ amt)
- + "*Additional Withholding*" box (\$ amt)

Uploading a Copy of an Employee's W-4 into Elements

- + If you are not using the government forms within Elements and your employees are filling out a W-4 that you're manually entering/updating in Elements, you may want to upload a copy of their W-4 so you can easily access it when needed.
- + Employee profile > payroll tab > tax information > federal > actions button (three dots) > view tax jurisdiction-OR- employee profile > payroll tab > tax information > federal > preview tax jurisdiction button. Then, select "UPLOAD DOCUMENT".

Tax Information

Federal State Local General

Current

Page 1 of 1 1-1 of 1 Rows

Date From	Form W4 2020 And Later	EE Withhold	Two Jobs	Claim Dependent	Deduction	Other Income	Filing Status	Number Of Allowances	Additional Withholding	Override Amount	Rounding	Actions
12/31/1900	Yes	Yes	No				Single Or Married Filing Separately		\$0.00	\$0.00	Default	...

Edit
View Tax Jurisdiction

AP 10:36 AM (EDT)

Payroll > Employee Payroll Maintenance > Taxes > Tax Jurisdictions

Account Tax Jurisdiction: Federal

Employee: Test T. Employee (4)

Account Tax Jurisdiction Tax Codes

SAVE **UPLOAD DOCUMENT** VIEW EMPLOYEE

Federal Withholding From the Employee's Perspective

- + From the checklist, the Government Form checklist item can be used, then federal withholding linked in that checklist step, or the "Screen Link: My Form Withholding" can be used which allows employees to add their own form(s).
- + Employees can also update their own tax forms at any time through their Elements account. (If not linked on the dashboard, they would use the menu > my info > my HR > forms > government forms > withholding). Once on the withholding page they can click the Add New button in the top right.

Federal withholding using the government form checklist item

Checklist

You are logged in as **Test T. Employee** Employee ID: 4

10:59 AM (EDT)

My HR > Forms > Government Forms > Withholding

W-4 (Federal Employee's Withholding Certificate)

Status: New

Instructions

Department of the Treasury Internal Revenue Service

Form W-4
OMB No. 1545-0074
2024

[Detailed instructions \(PDF\)](#)

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.

Required fields are marked with an asterisk (*).

Step 1. Enter Personal Information

(A) First name * Middle Initial Last Name *

Test T Employee

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

Street * Zip *

City * State *

Lafayette Indiana

(B) Social security number *

*****5475

(C) Filing status* ⓘ

Single or Married filing separately

Married filing jointly or Qualifying surviving spouse

Head of household

Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5.
See [instruction](#) for more information on each step, who can claim exemption from withholding, other details, and privacy.

Step 2. Multiple Jobs or Spouse Works

Employee Tasks

Enter Personal Information

My Form I-9

Federal Withholding Form W-4

Please complete the Federal Withholding Form W-4. After completing the required fields, [Show More](#)

Due Date: 01/29/2024 (Overdue)

Waiting On: Test T. Employee

Notes: ⓘ

My Form Withholding

State Withholding Form

Enter Direct Deposit Information

My Benefit Enrollment

Train to Thrive Webinar

Exit Checklist

Save Review

Federal withholding using the screen link: my form withholding checklist item AND when employees update their own withholding through the menu path

The screenshot displays the HR system interface for a user named Test T. Employee. The main content area shows the 'Withholding' section, which is currently empty, displaying 'No Data to Display'. A modal window titled 'Add New Withholding' is open, showing a table of withholding options for the year 2024. The 'Federal (1)' category is selected, and the 'Employee's Withholding Certificate' (W-4) is highlighted. A red arrow points from the 'Add New' button in the top right corner of the main interface to the '+ Add' button in the modal.

Withholding Table:

Year	Status	State/Federal	Code	Name	Created
No Data to Display					

Add New Withholding Modal:

2024

Name	Code	
Federal (1)		
Employee's Withholding Certificate	W-4	+ Add
Indiana (1)		
Employee's Withholding Exemption and County Status Certificate	WH-4	+ Add

Buttons: Mark as Complete, Exit Checklist, Add New, Cancel

Processing an Employee's Withholding Form

- + Unfortunately, withholding changes do not appear in your bell icon to approve.
- + You will receive an email notification when an employee submits a withholding change.
- + You must go in and process the form for the employee's tax settings to be updated.
- + Menu > Team Tab > HR > Forms > Government Forms > Withholding
- + When an employee starts a new withholding form, the status will show "New". When it has been submitted, the status will show "Employee Completed". Once the form is processed, the status will show "Processed".

The screenshot shows the 'Withholding' section of the HR system. The breadcrumb trail is 'HR > Forms > Government Forms > Withholding'. The page title is 'Withholding'. The interface includes a search bar, user profile, and navigation icons. Below the title, there are buttons for 'Process', 'Reject', and 'View'. The 'Process' button is highlighted with a red box. A table below shows a list of withholding forms. The first row is selected, and its checkbox is circled in red. A red arrow points from this checkbox to the 'Process' button. The table has columns for Employee Id, First Name, Last Name, Employee Status, Year, Status, State/Federal, Code, Name, and Created. The selected row shows Employee Id 4, First Name Test, Last Name Employee, Employee Status Active, Year 2024, Status Employee Completed, State/Federal Federal, Code W-4, Name Employee's Withholding Certificate, and Created 05/07/2024 03:53p.

	Employee Id	First Name	Last Name	Employee Status	Year	Status	State/Federal	Code	Name	Created
<input checked="" type="checkbox"/>	4	Test	Employee	Active	2024	Employee Completed	Federal	W-4	Employee's Withholding Certificate	05/07/2024 03:53p

Federal Withholding & Payroll

+ Step 1c: filing status

+ Step 2: multiple jobs box

+ Step 3: claim dependents

- + Single or Married filing separately will withhold at the highest tax rate. Head of household withholds at a lower rate, and married filing jointly withholds at the lowest rate.
- + When the multiple jobs box is *not* checked, then your taxes will be withheld as if the income on your W4 is the total combined income. If you work multiple jobs or you and your spouse both work, you must check the the box in step 2 so your tax is withheld with your spouse's income taken into consideration.
- + The dependent credits in step 3 are tax credits for children/other dependents that you would normally claim on your taxes. This credit is applied equally on each paycheck, so if you do not have enough taxable income to have more tax withheld than the credit amount, then you likely will not have federal withholding. *If you are married, make sure only one person is claiming the dependents.

Federal Withholding & Payroll (continued)

- + Step 4a: other income (not from jobs)
 - + Enter other income into box 4a if you have other non-taxed income that you want to be taxed. For example, if you have \$5,000 in interest or dividends that is not currently being taxed, this is still taxable income, so it is recommended that you enter that amount in box 4a so that it is taxed, and (assuming everything else on the W4 is filled out correctly), you won't owe too much when you file your taxes. Income in step 4a will be added to your taxable income, resulting in more tax withheld
- + Step 4b: deductions
 - + If you would like to reduce your federal withholding for other deductions (like itemized deductions, IRA deductions, etc), you can enter the result of the deductions worksheet in step 4b to have your federal withholding reduced by that amount.
- + Step 4c: extra withholding
 - + Any amount in step 4c will be added to your existing federal withholding each paycheck. When in doubt, if you are not having any tax withheld or don't feel that enough is being withheld, you can always enter an amount in step 4c to have that much additional federal tax withheld each paycheck.

Additional Resources

+IRS Publication 15-T

- Can be used to individually calculate your tax withholding per paycheck. (At APS, we most commonly use this when an employee is concerned that they are not having enough federal tax withheld per paycheck. This is a good way to see how each step in the W4 affects tax withholding, too)

+Tax Estimator

- www.irs.gov/W4App
- Can be used to calculate withholding per paycheck or used to figure additional withholding if you/your spouse have multiple jobs

+When in doubt, contact a tax professional