

Form W-4 Guide

Beginning January 1, 2020, due to the changes to income tax withholding requirements outlined in the Tax Cuts and Jobs Act of 2017, all employers must use the redesigned Form W-4 for new employees. Employees who have submitted Form W-4 in any year before 2020 must use the new form only if they wish to adjust their withholding for any reason; otherwise, they are not required to submit a new form merely because of the redesign.

This guide walks users through the steps on the new Form W-4. For more information and instructions to assist in completing the form, refer to the [IRS Website](#).

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

2020

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		▶ 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) <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.)		

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	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 (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)

The new W-4 is laid out in five steps or sections.

Step 1 - Personal Information

The Personal Information section remains the same, with the exception of Step 1 (c), Marital Status.

Marital Status

The Marital Statuses have changed on the new Form W-4:

Marital Status 2020	Marital Status 2019
Single or Married Filing Separately	Single
Married Filing Jointly (or Qualifying widow(er))	Married
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.)	Married but withhold at higher Single rate Note: If married filing separately, check "Married, but withhold at higher Single rate."

Six new Marital Statuses have been added to Evolution to accommodate the redesigned form.

- Standard Single or Married filing separately (uses new calculation)
- Higher Single or Married filing separately (new calculation)
- Standard Married filing jointly (new calculation)
- Higher Married filing jointly (new calculation)
- Standard Head of household (new calculation)
- Higher Head of household (new calculation)

These statuses are now available to select in the **Federal Marital Status** field on the [Employee - Employee - EE Entry screen](#), Tax Details section.

The screenshot displays the Evolution HCM Form W-4 interface, which is organized into several sections:

- Employee:** Fields for SSN (111-11-1111), EE Code (2), Last Name (Employee), First Name (NJ), Address 1 (AAA), Address 2, City (BBB), State (MI), Zip (11111), Primary Phone, ext, Gender (N/A), Date of Birth, County, Ethnicity (Not Applicable), and Tribe.
- Pay:** Fields for Pay Frequency (Weekly), Standard Hours, Salary Amount (3,000.00), Average Hours (0.00), Rate Number (1), Rate Amount (0.00), Position for Pay Grade, and Pay Grade.
- Position:** Fields for Healthcare Coverage (No ER Paid Ins/Not Eligibl), Dependent Coverage Available (No), and Eligible for Benefits.
- Labor Defaults:** Includes an "Assign D/B/D/T" button and fields for Division, Branch, Department, Team, Default WC, Default Job, and Union.
- Hire Status:** Fields for Current Hire Date (1/1/2013), Original Hire Date, Current Term Date, Eligible for Rehire (Yes), Current Status Code (Active), and Position Status (Full Time).
- Taxation Details:** Federal Marital Status (Single), Deductions, State (NJ), SDI (NJ), SUI (NJ), State Marital Status (A), State Dep, Reciprocal Method (Take None), and Reciprocal State.

Note: If the Marital Status in the system shows as "Single" or "Married", the current [old] calculation applies, as the system continues to be able to calculate for employees with the original Form W-4 (and Marital Statuses) on file.

Step 2 - Multiple Jobs or Spouse Works

Complete Steps 2 - 4 only if you have more than one job at the same time, or are married filing jointly, and you and your spouse both work. For more information, refer to the instructions on the [IRS Website](#).

Note: If Box (c) in Step 2 is checked, the marital statuses with "higher" in the name should be selected. If left unchecked, select from the marital statuses with "standard" in the name.

Step 3 - Claim Dependents

Add information here if you are completing Steps 2-4, and if your income will be \$200,000 or less (\$400,000 or less if married filing jointly). This step on the W-4 is titled "Claim Dependents" but if you read the instructions, this is where other tax credits can be entered as well. For more information, refer to the instructions on pages 2 and 3 of the .PDF on the [IRS Website](#).

Enter the total amount in Box 3 in the **W-4 Total Dependents Tax Credit** field in the Tax Details section on the **Employee - Employee - EE Entry** screen.

The screenshot shows the 'Employee - Employee - EE Entry' screen with several sections:

- Employee:** Fields for SSN (111-11-1111), EE Code (2), Last Name (Employee), First Name (NJ), Address 1 (AAA), City (BBB), State (NJ), Zip (11111), Primary Phone, Date of Birth, Ethnicity (Not Applicable), and Tribe.
- Pay:** Fields for Pay Frequency (Weekly), Salary Amount (3,000.00), Rate Number (1), Rate Amount (0.00), and Pay Grade.
- Position:** Fields for Healthcare Coverage (No ER Paid Ins/Not Eligibl), Dependent Coverage Available (No), and Eligible for Benefits.
- Labor Defaults:** Fields for Division, Branch, Department, Team, Default WC, Default Job, and Union.
- Hire Status:** Fields for Current Hire Date (1/1/2013), Original Hire Date, Current Term Date, Eligible for Rehire (Yes), Current Status Code (Active), and Position Status (Full Time).
- Taxation Details:** Fields for Federal Marital Status (Single), Federal Dependents (0), **W4 Total Dependents Tax Credit** (highlighted), Other Income, Deductions, State (NJ), SDI (NJ), SUI (NJ), State Marital Status (A), State Dep, Assign Locals, Work At Home (No), Reciprocal Method (Take None), and Reciprocal State.

Step 4 - (optional) Other Adjustments

Again, add information here only if you are completing Steps 2-4. For more information, refer to the instructions on pages 2 and 3 of the .PDF on the [IRS Website](#).

Step 4(a) 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)	\$	

Enter the amount in Box 4(a) in the **Other Income** field, in the Tax Details section on the **Employee - Employee - EE Entry** screen.

The screenshot displays the 'Employee - Employee - EE Entry' screen with the following sections:

- Employee:** Fields for SSN (111-11-1111), EE Code (2), Last Name, Employee, First Name, MI, Address 1 (AAA), Address 2, City (BBB), State, Zip (11111), Primary Phone, ext, Gender (N/A), Date of Birth, County, Ethnicity (Not Applicable), and Tribe.
- Hire Status:** Fields for Current Hire Date (1/1/2013), Original Hire Date, Current Term Date, Eligible for Rehire (Yes), Current Status Code (Active), and Position Status (Full Time).
- Pay:** Fields for Pay Frequency (Weekly), Standard Hours, Salary Amount (3,000.00), Average Hours (0.00), Rate Number (1), Rate Amount (0.00), Position for Pay Grade, and Pay Grade.
- Position:** Fields for Healthcare Coverage (No ER Paid Ins/Not Eligibl), Dependent Coverage Available (No), and Eligible for Benefits.
- Labor Defaults:** Includes an 'Assign D/B/D/T' button and fields for Division, Branch, Department, Team, Default WC, Default Job, and Union.
- Taxation Details:** Fields for Federal Marital Status (Single), Federal Dependents (0), W4 Total Dependents Tax Credit, **Other Income** (highlighted with a red box), Deductions, State (NJ), SDI (NJ), SUI (NJ), State Marital Status (A), State Dep, Assign Locals, Work At Home (Yes/No), Reciprocal Method (Take None), and Reciprocal State.

Step 4(b) Deductions

Enter the amount in Box 4(b) in the **Deductions** field, in the Tax Details section on the **Employee - Employee - EE Entry** screen.

[Browse](#) [EE Entry](#) [Details](#) [Address](#) [W2](#) [Federal](#) [Notes](#) [HR](#) [ACA](#) [Documents](#)

Employee	Pay	Taxation Details
SSN * <input type="text" value="111-11-1111"/> EE Code * <input type="text" value="2"/> Last Name * <input type="text" value="Employee"/> First Name * <input type="text" value="NJ"/> MI <input type="text"/> Address 1 * <input type="text" value="AAA"/> Address 2 <input type="text"/> City * <input type="text" value="BBB"/> State * <input type="text"/> Zip * <input type="text" value="11111"/> Primary Phone <input type="text"/> ext <input type="text"/> Gender * <input type="text" value="N/A"/> Date of Birth <input type="text"/> County <input type="text"/> Ethnicity * <input type="text" value="Not Applicable"/> Tribe <input type="text"/>	Pay Frequency * <input type="text" value="Weekly"/> Standard Hours <input type="text"/> Salary Amount <input type="text" value="3,000.00"/> Average Hours <input type="text" value="0.00"/> Rate Number * <input type="text" value="1"/> Rate Amount * <input type="text" value="0.00"/> Position for Pay Grade <input type="text"/> Pay Grade <input type="text"/>	Federal Marital Status * <input type="text" value="Single"/> Federal Dependents * <input type="text" value="0"/> W4 Total Dependents Tax Credit <input type="text"/> Other Income <input type="text"/> Deductions <input type="text"/> State * <input type="text" value="NJ"/> SDI <input type="text" value="NJ"/> SUI <input type="text" value="NJ"/> State Marital Status * <input type="text" value="A"/> State Dep <input type="text"/> <input type="button" value="Assign Locals"/> Work At Home <input type="radio"/> Yes <input checked="" type="radio"/> No Reciprocal Method * <input type="text" value="Take None"/> Reciprocal State <input type="text"/>
Hire Status	Position	Labor Defaults
Current Hire Date * <input type="text" value="1/1/2013"/> Original Hire Date <input type="text"/> Current Term Date <input type="text"/> Eligible for Rehire * <input type="text" value="Yes"/> Current Status Code * <input type="text" value="Active"/> Position Status * <input type="text" value="Full Time"/>	Healthcare Coverage * <input type="text" value="No ER Paid Ins/Not Eligibl"/> Dependent Coverage Available <input type="text" value="No"/> Eligible for Benefits <input type="text"/>	<input type="button" value="Assign D/B/D/T"/> Division <input type="text"/> Branch <input type="text"/> Department <input type="text"/> Team <input type="text"/> Default WC <input type="text"/> Default Job <input type="text"/> Union <input type="text"/>

Step 4(c) Extra Withholding

Enter the amount in Box 4(c) in the **Override Fed Tax Type** and **Override Fed Tax Value** fields, on the **Employee - Employee - Federal** tab screen.

Federal Taxation

Override Fed Tax Type *
Additional Amount

Override Fed Tax Value

EIC
None

FUI Rate Credit Override

Override Federal Minimum Wage

Use Effective Dates to Change Tax Statuses

EE Federal *
 Exempt Block Include

EE OASDI Exempt *
 Yes No

EE Medicare Exempt *
 Yes No

ER OASDI Exempt *
 Yes No

ER Medicare Exempt *
 Yes No

ER FUI Exempt *
 Yes No