## W-4 Guide

**ATTENTION:** Neither Student Employment or your Supervisor are allowed to tell you how to complete this document. Please seek advice from a parent/guardian or tax advisor. More information may be found at the <u>IRS website</u>.

You have two choices for your W-4.

1. You can choose to have taxes taken out. The amount of taxes taken out is decided by the total number of allowance you claim on line five.

By placing a "0" on line 5, you are indicating that you want the most amount of tax taken out of your pay each pay period.

If you wish to claim 1 for yourself, then less tax is taken out of your pay each pay period.

The higher the number of allowance, the less tax taken out of your pay each pay period. (See Example 1)

2. You can choose to have no taxes taken out of your tax and claim Exemption (see Example 2). Please note the top of the W-4 does state:

Note. If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$1,000 and includes more than \$350 of unearned income (for example, interest and dividends).

This includes all earnings combined for the tax year. If your income exceeds \$950 you could end up paying taxes at the end of the tax year. Please contact a tax advisor for more information. If you choose exemption you will be asked to complete another W-4 at the end of the year because it expires. You will be notified via email.

The address you put on your W-4 is the address that will be entered into the system. This should be your permanent address. Please note that if you put your out-of-state home address other taxes may apply. You will be notified by email if applicable. Again, contact a parent/guardian or an accountant for further advisement regarding this issue.

You can change your W-4 at any time during the year. Student Employment or your department cannot advise you on what option to choose for your W-4 form. More information can be found at www.irs.gov.

## **Example 1**

Line 5 indicates 1 allowance. This means a certain percent of tax will be taken out of each pay period.

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_	W_4	Employe	e's Withholding	g Allowance Certifica	ate	OMB No. 1545-0074	
Department of the Treasury Internal Revenue Service		<ul> <li>Whether you are entitled to claim a certain numb subject to review by the IRS. Your employer may b</li> </ul>				2013	
1	Your first name	and middle initial	Last name		2 Your social	security number	
	Home address (	number and street or rural route	)	3 Single Married Ma	rried, but withhold	at higher Single rate.	
PERMANENT ADDRE		:SS			pouse is a nonresident alien, check the "Single" box.		
City or town, stat				4 If your last name differs from that shown on your social security card,			
			check here. You must call 1-800-772-1213 for a replacement card. ▶				
5	Total number	of allowances you are cla	iming (from line H above				
6		Additional amount, if any, you want withheld from each paycheck					
7		-	•	-	•	on.	
	Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and						
	•	•		ecause I expect to have <b>no</b> tax lia	ability.		
		oth conditions, write "Exer			7 LEAVE BL		
Under	r penalties of per	jury, I declare that I have ex	amined this certificate and	I, to the best of my knowledge and I	belief, it is true, c	orrect, and complete.	
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