

Example 1: John Doe starts a new job in 2020, is married, and files a joint tax return with his spouse. In completing his 2020 Form W-4, John claims a filing status of Married filing jointly but does not complete Steps 2, 3, or 4. He does sign and date the form.

Form W-4	Employee's Withholding Certificate		OMB No. 1545-0074
Department of the Treasury Internal Revenue Service	<p>▶ Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.</p> <p>▶ Give Form W-4 to your employer.</p> <p>▶ Your withholding is subject to review by the IRS.</p>		2020
Step 1: Enter Personal Information	(a) First name and middle initial John	Last name Doe	(b) Social security number 555-55-5555
	Address Seattle University C/O Payroll 901 12th Avenue City or town, state, and ZIP code Seattle, WA 98122		▶ 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 checked="" 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.		
	John Doe Employee's signature (This form is not valid unless you sign it.)	Jan 1, 2020 Date	
Employers Only	Employer's name and address	First date of employment	Employer identification number (EIN)

Sidebar note: If Step 2 (c) is not checked, and Step 1(c) Single/Married filing separately, or Step 1(c) Head of Household is selected, then in legacy W4, it is equivalent to '2' exemptions. If Step 1 (c) Married filing jointly is selected, in legacy W4, it is equivalent to '3' exemptions. If Step 2(c) is selected, in legacy W4, it is equivalent to '0' exemption for any of Step 1 (c) selections.

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.**

2020

Step 1: Enter Personal Information	(a) First name and middle initial Mary	Last name Smith	(b) Social security number 123-45-6789
	Address Seattle University C/O Payroll 901 12th Avenue		▶ 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 Seattle, WA 98122		
	(c) <input type="checkbox"/> Single or Married filing separately <input checked="" 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.

Sidebar note: If Step 2(c) is checked, it is equivalent to '0' exemption in legacy W4. Also equivalent to '0' for Single and Head of Household.

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 ▶	\$ 6,000	
	Multiply the number of other dependents by \$500 ▶	\$ 500	
Can include other tax credits: • Education tax credit • Foreign tax credit	Add the amounts above and enter the total here	3	\$ 6,500
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 . . . an annual amount (increases taxable amt)	4(a)	\$ 26,000
	(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 an annual amount (decreases taxable amount).	4(b)	\$ 2,600
	(c) Extra withholding. Enter any additional tax you want withheld each pay period	4(c)	\$ 100

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.		
	Mary Smith	Jan 1, 2020	
	▶ 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)
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Example 2: Mary Smith starts a new job in 2020, is married, and files a joint tax return with her spouse. In completing her 2020 Form W-4, Mary claims a filing status of Married filing jointly, marks the checkbox in Step 2(c), and completes Steps 3, 4(a), 4(b), and 4(c). Mary claims the child tax credit for 3 children under age 17 and the other dependents tax credit for 1 child age 19 who attends college. Mary also reports \$26,000 in other income that is not subject to withholding, \$2,600 in itemized deductions above the standard deduction, and asks for additional tax withholding of \$100 per pay period.

Example 3: Rosa Forrester starts a new job in 2020 and she is single with a 9-year-old child who lives with her and for whom she provides more than half the support. Rosa claims a filing status of Head of household and completes Steps 3 and 4(a). Rosa claims the child tax credit for her child who lives with her and reports \$1,000 in other income.

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Department of the Treasury Internal Revenue Service	<p>▶ Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.</p> <p>▶ Give Form W-4 to your employer.</p> <p>▶ Your withholding is subject to review by the IRS.</p>	2020

Step 1: Enter Personal Information	(a) First name and middle initial Rosa	Last name Forrester	(b) Social security number 333-33-3333
	Address Seattle University C/O Payroll 901 12th Avenue		▶ 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 Seattle, WA 98122		
(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly (or Qualifying widow(er)) <input checked="" 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 ▶ \$ 2,000.00		
	Multiply the number of other dependents by \$500 ▶ \$		
	Add the amounts above and enter the total here	3	\$ 2,000.00
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 an annual amount (increases taxable amount)	4(a)	\$ 1,000.00
	(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.		
	Rosa Forrester	Jan 1, 2020	
	▶ 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)
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Sidebar note: If Step 2 (c) is not checked, and Step 1(c) Single/Married filing separately, or Step 1(c) Head of Household is selected, then in legacy W4, it is equivalent to '2' exemptions. If Step 1 (c) Married filing jointly is selected, in legacy W4, it is equivalent to '3' exemptions. If Step 2(c) is selected, in legacy W4, it is equivalent to '0' exemption for any of Step 1 (c) selections.