

Items to Consider

The IRS does not require all employees to complete the new W-4 Form

The following EEs must complete the new form

- Hired in 2020
- Wishing to make a withholding change

S & M Tables

- Personal Exemptions are still available in these 2 tables
- The Federal Exemptions field in the EEs master will control if Personal Exemptions are calculated.
- The Federal Exemption field **should** be zero for any EE who submits a New W-4

The following tables are new and will require EE to submit a new 2020 W-4 Form and do not have Personal Exemptions

- H – Head of Household – Standard Table
- 1 – Single & Married Filing Separately - **used if W4 Box 2c is checked** – will result in higher taxes
- 2 – Married & Qualifying Widow(er) - **used if W4 Box 2c is checked** – will result in higher taxes
- 3 – Head of Household - **used if W4 Box 2c is check** – will result in higher taxes

The H, 1, 2,3 tables are new and if only created with an effective date of 01/01/2020

- You will NOT be able to enroll your EEs in the new table on the EE master Federal Tax Status until your system date is in 2020. You will get the error message **“No Tax Table Record Exists”**
- Should you wish to enroll EEs sooner then you will need to:

Create the tables with the effective date of 01/01/2020

Create the tables with an effective date in 2019 (example 12/31/2019)