

# Employee's Withholding Certificate

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 ▶ **G v Forl . . . to ouk l p o r -**  
 ▶ **Your w t q n s sur t to x v w t k l . -**

**2022**

Step 1 Enter Information	a. First name and middle initial	Last name	▶ Do s our nak l at t k nak on our so a s sur t ar If not to ensure you get credit for your earnings, contact SSA at // or go to www.ssa.gov-
	Address		
	City or town, state, and ZIP code		
	b. <input type="checkbox"/> , n , or , ar k , n s parat , <input type="checkbox"/> , ar k , n , o n t or , u a , n , w , o w r , <input type="checkbox"/> <b>H a o . o u s . q .</b> Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual-		

**Col p t t p s - . . . Y, t app to ou o k r w s s i p to t p -** See page for more information on each step, who can claim exemption from withholding, when to use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App), and privacy-

Step 2 - Multiple Jobs or Spouses

Complete this step if you hold more than one job at a time, or are married filing jointly and your spouse also works—The correct amount of withholding depends on income earned from all of these jobs—

Do one of the following—

- a. Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for most accurate withholding for this step, and Steps or
- b. Use the Multiple Jobs Worksheet on page and enter the result in Step 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 for the other job—This option is accurate for jobs with similar pay, otherwise, more tax than necessary may be withheld — ▶

### General Instructions

Section references are to the Internal Revenue Code—

#### Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to [www.irs.gov/FormW4](http://www.irs.gov/FormW4)—

#### Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub-1545, Tax Withholding and Estimated Tax—

**Exemption from withholding.** You may claim exemption from withholding for 2013 if you meet both of the following conditions: you had no federal income tax liability in 2012, and you expect to have no federal income tax liability in 2013. You had no federal income tax liability in 2012 if your total tax on line 10 on your 2012 Form 1040 or 1040-SR is zero, or less than the sum of lines 6a, 6b, and 6c, or you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2013 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 3(c). Then, complete Steps 4a, 4b, and 4c. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2013—

**Your preference.** If you prefer to limit information provided in Steps 3 through 5, use the online estimator, which will also increase accuracy—

As an alternative to the estimator, if you have concerns with Step 3(c), you may choose Step 4(b) if you have concerns with Step 4a, you may enter an additional amount you want withheld per pay period in Step 4(c). If this is the only job in your household, you may instead check the box in Step 4(c) which will increase your withholding and significantly reduce your paycheck, often by thousands of dollars over the year—

**Online estimator.** Consider using the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) if you

- Expect to work only part of the year
- Have dividend or capital gain income, or are subject to additional taxes, such as Additional Medicare Tax
- Have self-employment income, see below, or
- Prefer the most accurate withholding for multiple job situations—

**Self-employment.** Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to figure the amount to have withheld—

**Nonresident alien.** If you are a nonresident alien, see Notice 2011-12, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form—

### Step-by-Step Instructions

**Step 1.** Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding—

**Step 2.** Use this step if you have more than one job at the same time, or are married filing jointly and you and your spouse both work—

Option 1a most accurately calculates the additional tax you need to have withheld, while option 1b does so with a little less accuracy—

If you and your spouse have a total of only two jobs, you may instead check the box in option 1b. The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs—

**CAUTION** Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

**Step 3.** This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub-1545, Dependents, Standard Deduction, and Filing Information. You can also include other tax credits for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 4. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return—

**Step 4(a).** Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4a, you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals—

**Step 4(b).** Enter in this step the amount from the Deductions Worksheet, line 1, if you expect to claim deductions other than the basic standard deduction on your 2013 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs—

**Step 4(c).** Enter in this step any additional tax you want withheld from your pay, as a percentage, including any amounts from the Multiple Jobs Worksheet, line 2. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe—

**Step 4: Multiple Jobs Worksheet (Keep for your records.)**



If you choose the option in Step 3b on Form W-4, complete this worksheet, which calculates the total extra tax for all jobs on one Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job.

**Step 1:** If more than one job has annual wages of more than \$1,000 or there are more than three jobs, see Pub-44 for additional tables, or you can use the online withholding estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App).

**Step 2:** **Two Jobs**—If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 4. Then skip to line 5. \_\_\_\_\_

**Step 3:** **Three Jobs**—If you and/or your spouse have three jobs at the same time, complete lines a, b, and c below. Otherwise, skip to line 5.

**a** Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 5a. \_\_\_\_\_

Add the annual wages of the two highest paying jobs from line 5a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 5b. \_\_\_\_\_

Mr. F. J. Jones, Jr.

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