



Meeting agenda

Date: 12/05/2019

Time: 10:00am – 12:00pm

Location: DES 1500 Jefferson Building - Conference Center Room 2331

Attendees: Open to all Small Agency HR Liaison's

<i>Time</i>	<i>Topic</i>
10:00 am – 10:10 am	Announcements: <ul style="list-style-type: none">• New HR Director Christine Scarlett
10:10 am – 11:00 am	LMS Updates Presenter: Mike Knoll, DES
11:00 am – 11:30 pm	Employee Assistance Program Presenter: Randee Gibbs, DES
11:30 – 12:00 pm	Payroll Updates Presenter: Louisa Wilkes, DES

Announcements:

- DES has a new HR Director, Christine. Prior to coming to DES, Christine was the HR Director for the city of Lynnwood. She will be making site visits soon to get to know you!

LMS Updates with Mike Knoll (DES) -

The official LMS project update has launched. We are currently engaging with vendors to move to the new platform. Currently, we are working with several members with various LMS roles and various agency sizes to ensure all perspectives are covered. Our goal is to bring in more functionality and ease of use. We are hearing from everyone that the search and providing the learning content is not the easiest to use. We want to make LMS intuitive and make access as easy as possible.

Over the next 3 months we will be doing an enterprise build. Each agency can have their own domain if they want. If you want to, you can keep leveraging DES. Once we do the base build, we will invite people to play in the sandbox to learn it and develop training to learn the system. Our goal is to make it intuitive.

Implementation is set to go live in fall 2020.

We are making an effort to listen to the smaller agencies and to ensure they have a voice. Cindy Cotter wants to ensure you have a voice and are in the loop. If you have not heard anything, please reach out to Cindy Cotter.

We are hoping to do a feed from HRMS. This will handle account creation and archiving – this will be a huge benefit. We understand this is “other duties as assigned” and it takes a lot of time.

No one is behind if you haven't kept up with the checklist because you most likely don't have the same level of volume of the people we are dealing with now.

There is a plan to develop training; either train the trainer or an option where you can provide someone to use and we will train them.

Our goal is to follow the NEOGOV model where we do new training every quarter for new users. For the learners we feel this interface is much more intuitive. We are hoping the users won't make as much mistakes as they can today.

EAP – Randee Gibbs (DES) –

Please refer to the PowerPoint and handouts for information.

Payroll Updates with Louisa Wilkes (DES) –

There is a new W4 coming out January 1, 2020. Current employees are NOT required to fill out a new W4. This is for new hires starting January 1 and for anyone who wants to make changes in 2020. On the new W4 the only required steps are 1 and 5. The major differences are no more withholding allowances – things are turning into amounts. Step 1 is personal info. Step 2 is multiple jobs or married and filling jointly (spouse and you have a job). Step 3 dependents. Step 4 is optional – other income if you have another job that you want to put on there. C is for additional amount withheld. Step 5 is signature.

You might not get the W4 back right away, employees might want to take their time to understand and feel comfortable to fill the form out. If they default to is single and no adjustments.

Louisa will send this out as we get closer to January with similar tools.

EAP ORIENTATION



WASHINGTON STATE

Presented by:
Randee Gibbons
EAP Customer Experience Manager

What is EAP?

For almost 50 years, the Washington State EAP has supported the wellbeing of public employees to promote a resilient and productive workforce.



WASHINGTON STATE

Employee Assistance Program

eap.wa.gov | 877.313.4455

Established in law by RCW 41:04.700

“The legislature finds that:

(1) Assisting employees in resolving personal problems that impair their performance will result in a more productive workforce, better morale, reduced stress, reduced use of medical benefits, reduced absenteeism, lower turnover rates, and fewer accidents;

(2) A substantial number of employee problems can be identified and the employees referred to treatment by an employee assistance program;

(3) The state, as an employer, desires to foster a working environment that promotes safety and productivity as well as the health and well-being of its employees.”

Why EAP?



Goal 5:

Efficient, Effective, and Accountable Government

- ✓ Employees are engaged in the workplace
- ✓ Employees experience high job satisfaction
- ✓ Leaders create a culture of respect, cooperation, and teamwork
- ✓ Managers provide feedback to improve performance

Who does WA State EAP serve?

Over 90,000 state, higher education, and other public service employees, such as:



What concerns can you bring to EAP?

Life and work changes
Stress management
Financial and legal concerns
Relationship improvement
Family & parenting issues
Grief & loss
Domestic Violence
Anxiety and depression
Substance misuse
Bullying & harassment
Crisis support and management



Counseling or “EAP Assessment”

Assess concerns and provide resources.

- By a licensed or certified professional
 - Up to 3 sessions per issue
 - Local (face-to-face) or by phone
- ✓ For you and family household adults.
- ✓ Distinct from outpatient therapy.
- Free—fully funded by your employer
 - Easy and quick access
 - Short-term and solution-focused
 - Personal or work-related

I think my teen has a drinking problem.

Why do I feel so angry all the time?

I'm not getting along with my coworker and I've tried everything.

I don't want to be a burden on my daughter.

I'm really stressed out about money right now!

Organizational Consultation

For supervisors, leaders, & HR:

- Advice
- Problem Solving
- Coaching
- Support
- Resources
- Employee Referrals

Offered by:

experts on workplace behavioral health with experience and knowledge working in the public sector, higher education, and human resources



On topics such as:

- Performance or Disciplinary issues
- Substance Misuse
- Managing Change
- Conflict
- Domestic Violence
- Sexual Harassment
- Illness and Death
- Mental Health
- Suicidality
- Safety Concerns
- Secondary Traumatic Stress

Crisis Response

Support after a significant loss or other traumatic event

Critical Incident Stress Management

- Providing immediate support and guidance to leadership in the aftermath of a traumatic event

Group Session

- A voluntary, facilitated discussion group to talk about what happened and the impact on the team, and promote self-care



The specific type and timing of services are based on many factors following best practices in Critical Incident research.

Other Resources

24/7 Support, Resources & Referrals:

877.313.4455

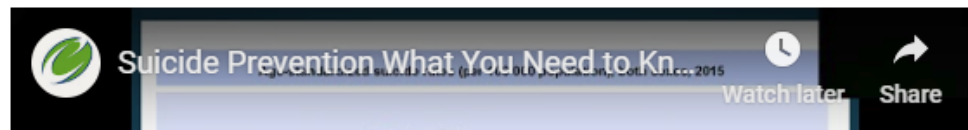
Topical Web Resources:

Suicide Prevention and Intervention Resources

Welcome! This webpage is designed to support Washington State government employees in preventing suicide. Our goal is to provide employees and management with tools, resources, and support to help them effectively when state employees are impacted by suicide, whether personally or in the workplace. For more information on agency collaboration—[view our charter](#) or contact the [EAP](#) to find out more.

If you are looking for information not specific to state government employees, please visit the [Resource page](#).

Important Note: This site is for informational/educational purposes and is not intended to replace professional services. **If you or someone else is at immediate risk of suicide, please don't wait -- contact the Suicide Prevention Lifeline at 1-800-273-8255.**



Publications:



Webinars & Presentations:

Generation Gaps

The Generation Gaps workshop will help participants understand what motivates them and dealing with them on a daily basis. Both offer, which will help the organization thrive in the marketplace. Learn how to help you become a better manager or co-worker. (36 minutes)



Work/Life Resources



Web Resources

Resources to help you solve life's problems: articles with expert advice, webinars, an online will-maker, DIY legal forms, financial calculators and resources to help you find child care, pet sitters and more.



Legal Assistance

Free half-hour consultation with an attorney by phone to discuss your situation. Referrals to local lawyers and discounted rates for ongoing legal services if needed.



Financial Counseling

Free counseling with a financial expert to help you get your finances in order, whether you need a monthly budget, are working to reduce debt, or saving for a big expense.

eap.wa.gov/worklife

Get in Touch

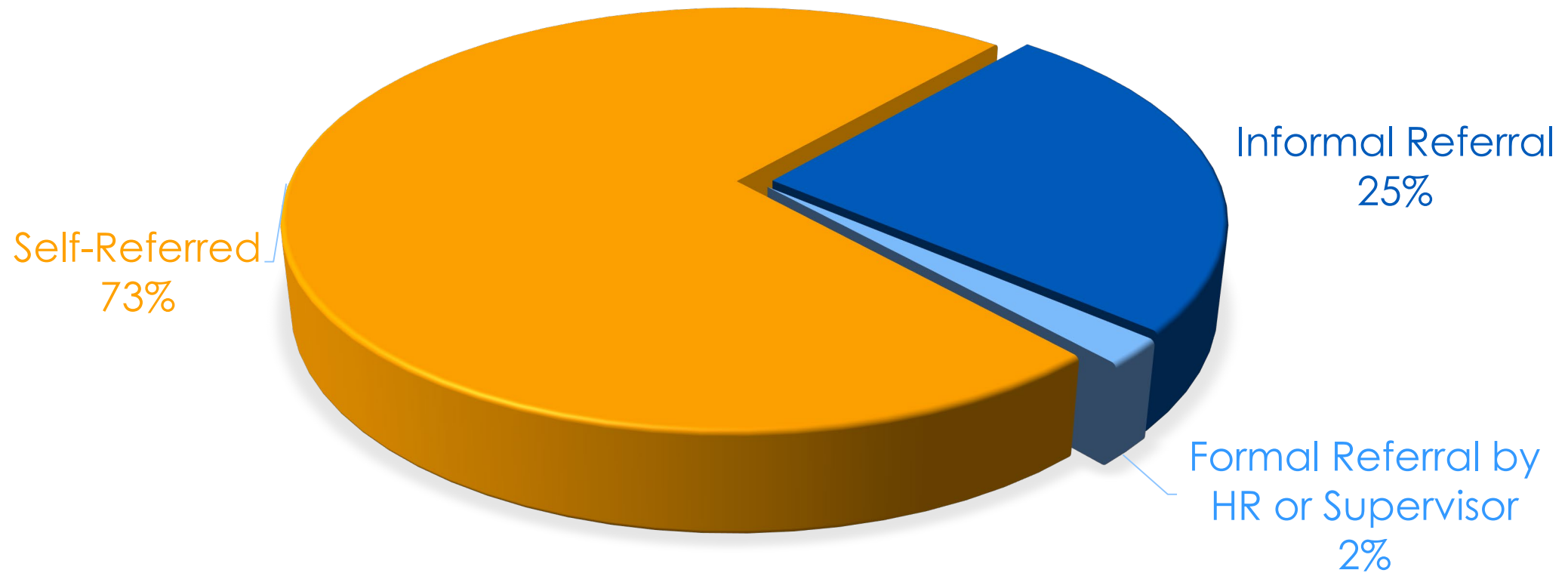


eap.wa.gov



877.313.4455

98% of employees come to EAP on their own



How a formal referral works

1. Manager contacts EAP and refers the employee due to performance concerns.
2. Manager asks the employee to contact EAP for services and lets them know they are being formally referred.
3. EAP reports back to manager whether the employee made and kept appointments.
4. EAP is still **voluntary**, is **not discipline**, and counseling is still **confidential**. See RCW 41.04.730 for details:



“...agency management may be provided with the following information about employees referred by that agency management due to poor job performance:

- (1) Whether or not the referred employee made an appointment;
- (2) The date and time the employee arrived and departed;
- (3) Whether the employee agreed to follow the advice of counselors; and
- (4) Whether further appointments were scheduled.

Participation or nonparticipation by any employee in the employee assistance program shall not be a factor in any decision affecting an employee's job security, promotional opportunities, corrective or disciplinary action, or other employment rights.”

Common Barriers to using EAP



Concern about confidentiality and privacy

- ✓ Individual participation in EAP and info is held in **strict confidence**.

Stigma about reaching out for help

- ✓ You deserve a safe place for support!
- ✓ Start with us—don't wait for a crisis.

They think they need permission from their supervisor or HR

- ✓ You and your family have free, confidential access to EAP.
- ✓ No referral needed!

Don't have time to use EAP

- ✓ WAC 357-31-325: Leave with pay must be granted for EAP
- ✓ Most union CBAs also include your right to access EAP
- ✓ Often evening or weekend appointment are available
- ✓ Many resources can be accessed from a computer

What others say about eap

Perceptive counselor

Extremely helpful

Easy and convenient

Remarkable

Professional

Instrumental

A wonderful resource

Improved my performance at work

Very helpful at a critical time

Gave me effective strategies

I am so grateful this program exists

Highly recommend this service to others

What you can expect

- Free for you and your family
- Confidential
- Easy to access
- Expert professionals
- From everyday concerns to serious issues
- Practical help
- Caring and respectful
- Culturally relevant
- Supporting the WHOLE person



Questions?

*No-cost, confidential
support to help with work
and life challenges.*



WASHINGTON STATE

eap.wa.gov
877-313-4455



WASHINGTON STATE

Help Starts Here.

Washington State Employee Assistance Program

Support for Supervisors, Management, and Human Resources

EAP is Here for You

The Washington State Employee Assistance Program (EAP) partners with organizations and management to help public agencies function at their best. Here's how we can help you:

Organizational Consultation

Call EAP to talk with a caring, expert professional about any workplace concern. We provide advice, **coaching**, **support**, and **resources** to help problems in a wide range of areas, including:

- Sexual Harassment
- Illness and Death
- Mental Health
- Suicidality
- Safety Concerns
- Workplace Violence
- Secondary Traumatic Stress

Crisis Response

When a **significant loss** or **traumatic event** occurs, EAP guides managers on what to do in the aftermath. We coach you on best practices for supporting employees, and in certain overwhelming situations like the traumatic death of a coworker or an act of workplace violence, a counselor may come on-site to lead a group session.

Employee Referrals

Partner with EAP to support struggling employees. When you call EAP in advance to establish a **Formal Referral for an employee due to performance concerns**, the EAP will report back to you about whether the employee made an appointment and followed through with services.

Other Services

We support employees through counseling, legal and financial consultation, awareness, and education. Visit our website to learn more.

How do I have a difficult conversation with an employee about performance issues?

The conflict on our team is making us lose focus on our work.

I think a staff member is depressed and might be suicidal.

What can I do to improve morale?

EAP is a free, confidential program created to promote a resilient and productive workforce.



Get in Touch

We've got the resources to support you around the clock, on weekdays or weekends, year-round.

eap.wa.gov | 877.313.4455

Employee Work/Life Resources

To help you make time for what matters most, the Employee Assistance Program offers free resources for you and your family members.

I want to learn about advance care planning.



EMPLOYEE SUPPORT WEBSITE

- Access to a wide range of **work and life topics** such as parenting, aging, pets, wellness, mental health, grief, addiction and recovery, leadership, and career development.
- Articles with expert advice.
- **Self-search provider databases** for child and elder care, pet sitters, and more.
- **eLearnings** and **webinars** on workplace and personal life topics.
- Hundreds of legal forms, financial calculators, and access to **free tax software**.
- Savings Center providing **discounts** on merchandise and travel.

I'm really stressed out about money right now!



FINANCIAL COUNSELING

- Unlimited access to **free consultation** from an objective, pressure-free financial expert to help you get your finances in order.
- Help with a variety of topics – from **creating a monthly budget and managing credit and debit**, to purchasing a home or saving for college.
- Easy Access — no appointments needed during regular business hours, or evenings and weekends by appointment.
- Library of articles and **do-it-yourself tools** to manage finances.
- Online Will — **create basic, legally valid wills**, quickly and easily.

We need help navigating this adoption paperwork.



LEGAL COUNSELATION

- **Support and resources** from a legal consultant by phone.
- **Free 30-minute consultation** with an attorney by telephone or in person on topics such as family law, criminal law, bankruptcy, adoption, elder care, wills and trusts, and consumer issues.
- In most cases, a **25%discounted hourly fee or 10%discount on flat fees** for ongoing services with the attorney is available if you need additional legal support.
- Nearly 100 **do-it-yourself legal forms**.
- Library of hundreds of legal articles and expert advice.

To get started, login to the website from any device or call:



eap.wa.gov/worklife



Org Code:



888-728-1408



WASHINGTON STATE



Caution: *DRAFT—NOT FOR FILING*

This is the second early release draft of the 2020 IRS Form W-4, which the IRS is providing now so that programming of payroll systems can begin. The title of Form W-4 has been changed to Employee's Withholding Certificate (removing the word "Allowance").

Note that in this second early release draft of Form W-4, the computation of withholding has not changed from the first early release posting. The next early release of Publication 15-T is scheduled for the middle of August and will expand on the first draft including separate computations for figuring withholding for employees who file a 2020 Form W-4 in 2020 and for a 2019 or earlier Form W-4.

Although the final Form W-4 will not be posted for a few months, there will be no further substantive changes. One of the primary reasons the IRS is releasing the drafts is so that this draft and the forthcoming draft Pub. 15-T can be used for programming payroll systems now.

See [IRS.gov/W4](https://www.irs.gov/W4) for information on the Form W-4, and [IRS.gov/Pub 15-T](https://www.irs.gov/Pub15-T) for the latest information on the employer instructions.

Draft forms generally are subject to OMB approval before they can be officially released. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms), and may remain there even after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). We plan to issue the final revision of the 2020 Form W-4 and Publication 15-T in late Fall. If you have comments on this draft, you can submit them to WI.W4.Comments@IRS.gov by September 9, 2019. We can't respond to all comments due to the high volume we receive.

Employee's Withholding Certificate

Department of the Treasury
Internal Revenue Service

▶ 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	Last name	(b) Social security number
	Address		▶ 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		
	(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 through 4 ONLY if they apply to you. To see if you are exempt from withholding or if you have concerns about your privacy, see page 2. Everyone must complete Step 5. See instructions on page 2.

Step 2: 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.

Multiple Jobs or Spouse Works Do **only one** of the following.

(a) Use the estimator at www.irs.gov/W4App for most accurate withholding; 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 ▶

CAUTION: If you have privacy concerns, choose (a) or (b). If you and/or your spouse have income from self-employment, including as an independent contractor, choose (a).

Complete Steps 3 through 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 through 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. 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. You should not include income from any jobs	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)
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General Instructions

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.

Purpose of Form

Complete this withholding allowance certificate so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, generally you will owe tax when you file your tax return and may owe a penalty. If too much is withheld, generally you will 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. 505.

Exemption from withholding. You may claim exemption from withholding for 2020 if you meet both of the following conditions: you owed no federal tax in 2019 and you expect to owe no federal income tax in 2020. You owed no federal income tax in 2019 if your total tax on line 16 on your 2019 Form 1040 is zero or if line 16 is less than the refundable credits on the total of lines 18a, 18b, and 18c. You expect to owe no federal income tax in 2020 if you expect the same result in 2020. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2020 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 4(c) and complete Steps 1 and 5. Do not complete any other steps on Form W-4. If you claim an exemption from withholding, you will need to submit a new Form W-4 by February 16, 2021.

Your Privacy

If you want additional withholding and are concerned about your privacy in Steps 2 and/or 4(a), you may check the box in Step 2(c) or enter an additional amount you want withheld per pay period in Step 4(c).

When to use the estimator. Consider using the estimator at www.irs.gov/W4App if you:

1. Expect to work only part of the year;
2. Have dividend or capital gain income or are subject to additional taxes, such as the net investment income tax;
3. Have self-employment income (see below);
4. Prefer the most accurate withholding for multiple job situations; or
5. Prefer to limit information provided in Steps 2 through 4 but don't want to sacrifice accuracy.

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 to figure the amount to have withheld.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). 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.

Consider checking the box in Step 2 if there are only two jobs in the household. The standard deduction and tax brackets will be divided equally between the two jobs.



Multiple job households. Complete Steps 3 through 4(b) on only one Form W-4 in the household.

Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. Step 3 of Form W-4 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. 972, Child Tax Credit and Credit for Other Dependents. You can also include **other tax credits** in this step, such as education tax credits and the foreign tax credit. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. 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 (optional).

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. If you complete Step 4(a), 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 5, if you expect to claim deductions other than the basic standard deduction on your 2020 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 **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

Multiple Jobs Worksheet (Keep for your records.)



Use this worksheet if you choose the option in Step 2(b) on Form W-4. Complete this worksheet for only one of the jobs in the household and enter the result on the Form W-4 for that job. Withholding will be most accurate if you enter the result on the Form W-4 for the highest paying job.

Note: If more than one job has annual wages of more than \$99,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

- 1 Two jobs. If you have two jobs or you're married filing jointly and your spouse also works, 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 1. Then, skip to line 3. 1 \$
2 Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
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 2a. 2a \$
b Add the annual wages of the two highest paying jobs from line 2a 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 on line 2b. 2b \$
c Add the amounts from lines 2a and 2b and enter the result on line 2c. 2c \$
3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. 3
4 Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. (You may round this to the closest whole dollar amount.) Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (along with any other additional amount you want withheld). 4 \$

Deductions Worksheet (Keep for your records.)



- 1 Enter an estimate of your 2020 itemized deductions. Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 10% of your income. 1 \$
2 Enter: { • \$XX,XXX if you're married filing jointly or qualifying widow(er) • \$XX,XXX if you're head of household • \$XX,XXX if you're single or married filing separately } 2 \$
3 If line 1 is greater than line 2, subtract line 2 from line 1. If line 2 is greater than line 1, enter "-0-" 3 \$
4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments. See Pub. 505 for more information. 4 \$
5 Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4. 5 \$

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We also may disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Sample Letter Explaining the 2020 Form W-4

To: (all employees or individually named employees)
CC: Human Resources
From: (your name here)
Date: (fill in as appropriate)
Re: 2020 Form W-4

The 2020 Form W-4, *Employee's Withholding Certificate*, is very different from previous versions. This is due to the federal tax law changes that took place in 2018. The Internal Revenue Service (IRS) is not requiring all employees to complete the revised form and has designed the withholding tables so that they will work with both the new and prior year forms. However, certain employees will be required to use the new form: those hired in 2020 and anyone who makes withholding changes during 2020.

Even though the IRS does not require all employees to complete the revised form and even if your tax situation has not changed, we recommend you perform a "paycheck checkup" to see if you need to make adjustments to your current withholding. To conduct the checkup, you can use the IRS's Tax Withholding Estimator (www.irs.gov/W4App). To effectively use the estimator, it is helpful to have a copy of your most recent pay stub and tax return. It is likely that the estimator will be updated to account for the 2020 tax tables in early January. **Please note: if you do not submit a new form, withholding will continue based on your previously submitted form.**

Before completing the 2020 Form W-4, please read the instructions that are included with the form. You must complete Steps 1 and 5. Steps 2, 3, and 4 are optional, but completing them will help ensure that your federal income tax withholding will more accurately match your tax liability. Step 1 is for your personal information; Step 2 is for households with multiple jobs; Step 3 is used to claim tax credits for dependents; Step 4 is for other adjustments (additional income such as interest and dividends, itemized deductions that exceed the standard deduction, and extra tax you want withheld); and Step 5 is where you sign the form.

The IRS takes your privacy seriously and suggests that, if you are worried about reporting income from multiple jobs in Step 2 or other income in Step 4(a), you check the box in Step 2(c) or enter an additional withholding amount in Step 4(c). To determine the additional withholding amount, you can use the withholding estimator.

The IRS has also published Frequently Asked Questions that you may find helpful as you complete the form (<https://www.irs.gov/newsroom/faqs-on-the-draft-2020-form-w-4>).

Sample Letter Explaining the 2020 Form W-4 to Employees

Because the 2020 Form W-4, *Employee's Withholding Certificate*, will be very different from previous versions, communicating the changes to employees will be challenging. Payroll professionals must balance the desire to be helpful to employees with the understanding that they need to be careful not to give tax or legal advice.

To make it easier for you to inform your employees about the new form, APA has created a sample letter that you may give to your employees. The letter provides an explanation of why the form has changed, recommends that employees perform a "paycheck checkup" using the IRS's Tax Withholding Estimator, and provides basic information about the new steps employees will take to complete the form.

You may customize the letter for your organization.

Tools

Form W-4 Comparison

Pre-2020 Item #	2020 Step	2020 Item #	Description	Comment
1	1	a	Name, home address, City, State, Zip Code	
2	1	b	Social security number	
3	1	c	Filing status	Options changed: Single or Married filing separately; Married filing jointly; Head of Household
4	1	-	Last Name differs from social security card	Information ONLY. No check box.
5	n/a	n/a	Number of allowances	No longer applicable
6	4	4(c)	Additional amount withheld	Renamed Extra withholding
7	4	Below 4(c)	Claiming EXEMPT – write EXEMPT	Claiming EXEMPT – write EXEMPT
8 – 10	n/a	Employers Only	Employer information for New Hire Reporting	No change

Tools

Personal Allowance Worksheet to Form Comparison

Pre-2020 Item #	2020 Step	2020 Item #	Description	Comment
A – D	n/a	n/a	Allowance count	Elected allowances no longer used; Pre-determined allowances are Married filing jointly-3; all others-2
E	3	3, 1 st line	Child Tax Credit	Reporting as a dollar value result of a calculation \$2,000 for each
F	3	3, 2 nd line	Credit of Other Dependents	Reporting as a dollar value result of a calculation \$500 for each
G	4	B	Other Credits	Renamed Deductions. Record annual dollar amount
H	n/a	n/a	Total of allowances	Allowances no longer and election

Tools

Deductions, Adjustments & Additional Income Worksheet Comparison

Pre-2020 Item #	2020 Item #	Description	Comment
1	1	Estimated Itemized Deductions	No change
2	2	Standard deduction amount based upon filing status	No change (aside annual value)
3	3	Net of lines 1 and 2	No change
4	4	Estimated Annual Adjustment amount	No change
5	5	Sum of lines 3 and 4	Now recorded in Step 4 (b) on Form W-4
6	n/a	Non-Wage Income	Now recorded in Step 4(a) on Form W-4
7-10	n/a	Calculation lines	No longer needed

Tools

Form W-4 (2019) Employee's Withholding Allowance Certificate

Form W-4 (2020) Employee's Withholding Certificate

Employee's Withholding Allowance Worksheet

Multiple Jobs or Spouse Work Worksheet

Dependents Worksheet

Other Adjustments Worksheet

Sign Here

Employers Only

For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Tools

Form W-4 (2019) Page 3

Personal Allowances Worksheet (Keep for your records.)

A Enter "1" for yourself **A** _____

B Enter "1" if you will file as married filing jointly **B** _____

C Enter "1" if you will file as head of household **C** _____

D Enter "1" if:
 • You're single, or married filing separately, and have only one job; or
 • You're married filing jointly, have only one job, and your spouse doesn't work; or
 • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. **D** _____

E **Child tax credit.** See Pub. 972, Child Tax Credit, for more information.
 • If your total income will be less than \$71,201 (\$103,351 if married filing jointly), enter "4" for each eligible child.
 • If your total income will be from \$71,201 to \$179,050 (\$103,351 to \$345,850 if married filing jointly), enter "2" for each eligible child.
 • If your total income will be from \$179,051 to \$200,000 (\$345,851 to \$400,000 if married filing jointly), enter "1" for each eligible child.
 • If your total income will be higher than \$200,000 (\$400,000 if married filing jointly), enter "-0-". **E** _____

F **Credit for other dependents.** See Pub. 972, Child Tax Credit, for more information.
 • If your total income will be less than \$71,201 (\$103,351 if married filing jointly), enter "1" for each eligible dependent.
 • If your total income will be from \$71,201 to \$179,050 (\$103,351 to \$345,850 if married filing jointly), enter "1" for every two dependents (for example, "-0-" for one dependent, "1" if you have two or three dependents, and "2" if you have four dependents).
 • If your total income will be higher than \$179,050 (\$345,850 if married filing jointly), enter "-0-". **F** _____

G **Other credits.** If you have other credits, see Worksheet 1-B of Pub. 505 and enter the amount from that worksheet here. If you use Worksheet 1-B, enter "-0-" on lines E and F. **G** _____

H Add lines A through G and enter the total here **H** _____

For accuracy, complete all worksheets:
 • If you plan to itemize or claim adjustments to income and want to reduce your withholding, or if you have a large amount of nonwage income not subject to withholding and want to increase your withholding, see the **Deductions, Adjustments, and Additional Income Worksheet** below.
 • If you have more than one job at a time or are married filing jointly and you and your spouse both work, and the combined earnings from all jobs exceed \$53,000 (\$24,450 if married filing jointly), see the **Two-Earners/Multiple Jobs Worksheet** on page 4 to avoid having too little tax withheld.
 • If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 above.

Deductions, Adjustments, and Additional Income Worksheet

Note: Use this worksheet only if you plan to itemize deductions, claim certain adjustments to income, or have a large amount of nonwage income not subject to withholding.

1 Enter an estimate of your 2019 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 10% of your income. See Pub. 505 for details. **1** \$ _____

2 Enter:
 • \$24,400 if you're married filing jointly or qualifying widow(er)
 • \$18,350 if you're head of household
 • \$12,200 if you're single or married filing separately **2** \$ _____

3 Subtract line 2 from line 1. If zero or less, enter "-0-". **3** \$ _____

4 Enter an estimate of your 2019 adjustments to income, qualified business income deduction, and any additional standard deduction for age or blindness (see Pub. 505 for information about these items) **4** \$ _____

5 Add lines 3 and 4 and enter the total **5** \$ _____

6 Enter an estimate of your 2019 nonwage income not subject to withholding (such as dividends or interest) **6** \$ _____

7 Subtract line 6 from line 5. If zero, enter "-0-". If less than zero, enter the amount in parentheses. **7** \$ _____

8 Divide the amount on line 7 by \$4,200 and enter the result here. If a negative amount, enter in parentheses. Drop any fraction. **8** _____

9 Enter the number from the **Personal Allowances Worksheet**, line H, above **9** _____

10 Add lines 8 and 9 and enter the total here. If zero or less, enter "-0-". If you plan to use the **Two-Earners/Multiple Jobs Worksheet**, also enter this total on line 1 of that worksheet on page 4. Otherwise, stop here and enter this total on Form W-4, line 5, page 1. **10** _____

Form **W-4** Employee's Withholding Certificate OMB No. 1545-0074

Department of the Treasury Internal Revenue Service 2020

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.

Step 1: Personal Information
 (a) First name and middle initial Last name
 Address
 City or town, state and ZIP code
 Social security number
 Does your name match the name on your legal security card? If not, be sure you get credit for your earnings; contact SSA at 1-800-271-2733 or go to www.irs.gov.

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, 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.
CAUTION: If you have privacy concerns, choose (a) or (b). If you and/or your spouse have income from self-employment, including as an independent contractor, choose (a).

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.** 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. You should not include income from any jobs **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)

For Privacy Act and Paperwork Reduction Act Notice, see page 3. Cat. No. 102200 Form W-4 (2020)



FAQs on the draft 2020 Form W-4

1. Why redesign Form W-4?

The new design reduces the form's complexity and increases the transparency and accuracy of the withholding system. While it uses the same underlying information as the old design, it replaces complicated worksheets with more straightforward questions that make accurate withholding easier for employees.

2. What happened to withholding allowances?

Allowances are no longer used for the redesigned Form W-4 to increase transparency, simplicity, and accuracy. In the past, the value of a withholding allowance was tied to the amount of the personal exemption. Due to changes in law, currently you cannot claim personal exemptions or dependency exemptions.

3. Are all employees required to submit a new Form W-4?

No. Employees who have submitted Form W-4 in any year before 2020 are not required to submit a new form merely because of the redesign. Employers will continue to compute withholding based on the information from the employee's most recently submitted Form W-4.

Employee FAQs

4. My tax situation is simple. Are some questions optional?

Yes. The form is divided into 5 steps. The only two steps required for all employees are Step 1, where you enter personal information like your name and filing status, and Step 5, where you sign the form. If Steps 2 – 4 apply to you, your withholding will more accurately match your tax liability if you complete them.

5. What happens if I only fill out step 1 and then sign the form?

Your withholding will be computed based on your filing status's standard deduction and tax rates, with no other adjustments.

6. When should I increase my withholding?

You should increase your withholding if:

- you hold more than one job at a time or you and your spouse both have jobs (Step 2) or
- you have income from sources other than jobs that is not subject to withholding (line 4a).

If you do not make these adjustments, you will likely owe additional tax when filing your tax return, and you may owe interest and penalties. With regard to income from other sources, you can pay estimated tax instead of having extra withholding.

7. When should I decrease my withholding?

If you are eligible for income tax credits such as the child tax credit or credit for other dependents, and/or you are eligible for deductions (other than the standard deduction), you can follow the instructions described in lines 3 and 4b to decrease your withholdings by the appropriate amount.

8. I want a refund when I file my tax return. How should I complete the redesigned Form W-4?

The redesigned Form W-4 makes it easier for you to have your withholding match your tax liability. But some employees may prefer to have more of their money withheld from their paychecks throughout the year and then get that money back as a refund when they file their tax returns. The simplest way to increase your withholding is to enter on line 4c the additional amount you would like your employer to withhold from each paycheck after your Form W-4 takes effect. You also can check the box in Step 2(c) to have an additional amount withheld for reasons other than multiple jobs. Whether you will be due a refund (and, if so, the amount of your refund) when you file your tax return depends on the details of your entire tax situation.

9. Why do I need to account for multiple jobs (Step 2)? I have never done that before.

Tax rates increase as income rises, and only one standard deduction can be claimed on each tax return, regardless of the number of jobs in the household. Therefore, if you have more than one job at a time or are married filing jointly and both you and your spouse work, more money should usually be withheld from the combined pay for all the jobs than would be withheld if each job was considered by itself. Adjustments to your withholding usually should be made to avoid owing additional tax, and potentially penalties and interest, when you file your tax return. All of this has been true for many years; it did not change with the recent tax law changes. The old Form W-4 accounted for multiple jobs using detailed instructions and worksheets that many employees may have overlooked. Step 2 of the redesigned Form W-4 lists three different options you may choose from to make the necessary withholding adjustments.

10. Which option in Step 2 should I use to account for my multiple jobs? Which is most accurate? What if I don't want to reveal to my employer on my W-4 that I have a second job?

Step 2 allows you to choose **one** of three options, which involve tradeoffs between accuracy,

privacy, and ease of use:

- **Option 1:** For maximum accuracy and privacy (to avoid revealing to your employer on your W-4 that you have multiple jobs) use the Tax Withholding Estimator at www.irs.gov/W4app. You will be guided to enter an additional amount to withhold on line 4c. You will need to know the approximate amount of pay for each job, but you will need to enter the additional amount on the Form W-4 for only one of the jobs. If pay for any of the jobs changes significantly, you will need to furnish a new Form W-4 to have accurate withholding.
- **Option 2:** If you do not have access to the online Tax Withholding Estimator but wish to have roughly accurate withholding while retaining privacy, you may use Worksheet 1 on page 3 and similarly be guided to enter an additional amount to withhold on line 4c. You will need to know the approximate amount of pay for each job, but you will need to enter the additional amount on the Form W-4 for only one of the jobs. If pay for any of the jobs changes the additional withholding amount in the lookup table, you will need to furnish a new Form W-4 to have accurate withholding.
- **Option 3:** If there are only two jobs held at the same time in your household, you may check the box in Step 2 on the forms for both jobs. The standard deduction and tax brackets will be divided equally between the two jobs. You would not need to furnish a new Form W-4 to account for pay changes at either job. This option is less accurate—more tax than necessary may be withheld from your wages—but you generally won't have too little tax withheld. (The more similar the earnings at the two jobs, the more accurate this option will be. To get an idea of how much overwithholding you can expect in your case, see the tables that will be provided in the 2020 Pub. 505.) This option reveals to your employer on your W-4 that you have multiple jobs in your household. But it also is the easiest option to use: just check the box.

11. The instructions above Step 3 say that in multiple job households, adjustments in lines 3 through 4b are to be made on only one form, and that withholding will be most accurate if the adjustments are made on the W-4 for the highest paying job. But what happens if pay at two jobs is relatively similar or if the job that pays more changes over time?

In general, making these adjustments on the Form W-4 for the highest paying job increases accuracy. However, if the jobs in your household pay about the same or if the job that pays more changes over time, it is less important which Form W-4 is used to make the adjustment.

12. What if I have a side gig where I'm not treated as an employee?

If you have self-employment income, you will generally owe both income tax and self-employment tax. Form W-4 is primarily intended to be used by employees who are not subject to self-employment tax. Thus, like the old Form W-4, the redesigned Form W-4 does not

compute self-employment tax. If you would like to use Form W-4 to make an adjustment to your withholding to account for self-employment income that you will receive from another source, use the Tax Withholding Estimator at www.irs.gov/W4app or refer to IRS Publication 505.

13. What if I don't want to reveal my non-job income, such as income from earnings on investments or retirement income, to my employer (line 4a)?

You are not required to have tax on non-wage income withheld from your paycheck. Instead, you can pay estimated tax on this income using Form 1040-ES, Estimated Tax for Individuals. However, if you want to use Form W-4 to have tax for this income withheld from your paycheck, you have two options. You can report the income on line 4a. If you don't want to report this income directly on line 4a, you can use the Tax Withholding Estimator at www.irs.gov/W4app. The estimator will help you calculate the additional amount of tax that should be withheld from your paycheck. You will then enter that amount on line 4c, without reporting the income to your employer. You also can check the box in Step 2(c) to have an additional amount withheld for reasons other than multiple jobs. If you expect to have dividend or capital gain income, your withholding will be more accurate if you have the estimator compute the withholding adjustment rather than reporting this income on line 4a.

14. I have a more complex tax situation. Is there a computer program I can use to help me complete Form W-4?

Yes. To provide maximum accuracy, you are encouraged to use the Tax Withholding Estimator available at www.irs.gov/W4app. Updates and improvements to the estimator are underway that will be compatible with the redesigned Form W-4 in 2020. You may wish to use the withholding estimator if you:

- expect to work only part of the year,
- have dividend or capital gain income or are subject to additional taxes, such as the net investment income tax,
- have self-employment income,
- prefer the most accurate withholding for multiple job situations, or
- prefer to limit information provided in Steps 2–4 but do not want to sacrifice accuracy.

Employer FAQs

15. Does this mean our software will need two systems—one for forms submitted before 2020 and another for forms submitted after 2019?

Not necessarily. The same set of withholding tables will be used for both sets of forms. You can apply these tables separately to systems for new and old forms. Or, rather than having two separate systems, you may prefer to use a single system based on the redesigned form. To do this, you could enter zero or leave blank information for old forms for the data fields that

capture the information on the redesigned form but was not provided to you under the old design. Additional guidance will be provided on the payroll calculations needed based on the data fields on the new and old forms.

16. How do I treat employees hired after 2019 who do not submit a Form W-4?

New employees who fail to submit a Form W-4 after 2019 will be treated as a single filer with no other adjustments. This means that a single filer's standard deduction with no other entries will be taken into account in determining withholding. The IRS and the Treasury Department anticipate issuing guidance consistent with this approach.

17. Are employees hired after 2019 required to use the redesigned form?

Yes. Beginning in 2020, all new employees must use the redesigned form. Similarly, any employees hired prior to 2020 who wish to adjust their withholding must use the redesigned form.

18. What about employees hired prior to 2020 who want to adjust withholding from their pay dated January 1, 2020, or later?

Employees must use the redesigned form.

19. May I ask all of my employees hired before 2020 to submit new Forms W-4 using the redesigned version of the form?

Yes. You may ask, but as part of the request you should explain that:

- they are not required to submit new Form W-4 and
- if they do not submit a new Form W-4, withholding will continue based on a valid form previously submitted.

For those employees who furnished forms before 2020 and who do not furnish a new one after 2019, you must continue to withhold based on the forms previously submitted. You are not permitted to treat employees as failing to furnish Forms W-4 if they don't furnish a new Form W-4. Note that special rules apply to Forms W-4 claiming exemption from withholding.

20. Will there still be an adjustment for nonresident aliens?

Yes. The IRS will provide instructions in the 2020 Publication 15-T, Federal Income Tax Withholding Methods on the additional amounts that should be added to wages to determine withholding for nonresident aliens. Additionally, nonresident alien employees should continue to follow the special instructions in Notice 1392 when completing their Forms W-4.

Page Last Reviewed or Updated: 14-Aug-2019