



Office of Human Resources
7373 Admiral Peary Highway
Cresson, PA 16630

(814) 886-6500
Fax (814) 886-9548

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To: All Employees
From: Tonia Gordon, Director of Human Resources
Re: **NEW FORM W-4 for 2020**

Form W-4, *Employee's Withholding Certificate*, is used to determine how much federal income tax is withheld from your paycheck every 2 weeks. The IRS has published a new Form for 2020 which is very different from previous versions.

The change in the form 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, anyone who is hired in 2020 or who makes changes to their withholding must use the new form.

Even if your tax situation has not changed, we recommend that you take a few minutes for a “*paycheck checkup*” to see if you need to make adjustments to your current withholding. To conduct the *checkup*, use the IRS's Tax Withholding Estimator (www.irs.gov/W4App). Have your most recent pay stub and tax return available when you sit down to use the estimator to get the most accurate results.

The estimator will likely be updated to account for the 2020 tax tables in early January. **Please note: if you do not submit a new form W-4, your federal tax withholding will continue based on your previously submitted form.**

If you are completing a new W-4 for 2020, the IRS has provided instructions with the form to guide you. Steps 1 and 5 are required. Steps 2, 3, and 4 are optional, but completing them will help ensure that your federal income tax withholding more accurately matches 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>).

Forms are available from Human Resources or may be found on the IRS website.