

How to Complete a W-4 Form

DEPARTMENTS: Please check that the W-4 has been completed accurately before you submit it to HR/Payroll!

IRS only requires Step 1 & Step 5. Complete Steps 2-4 ONLY if they apply to you

- Step 1 1a: First Name and Last Name and complete mailing address.
1b: Social Security Number
1c: Filing Status
- Step 2 2c: Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.
- Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) 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 (c). 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.
- Step 3 Claiming Dependents. Complete Questions 1 and 2 then enter total of 1 and 2 on line 3.
- Step 4 Other Adjustments (optional)
4a Other income that is not already taxed
4b Claim deductions to reduce tax
4c Add an additional amount
- Step 5 **You must sign and date the form**

To claim exempt, write **EXEMPT** under line 4c.

- You may claim EXEMPT from withholding if:
 - Last year you had a right to a full refund of All federal tax income and
 - This year you expect a full refund of ALL federal income tax.
- NOTE: if you claim **EXEMPT** you must complete a new W-4 annually in February.

Common errors that will make a W-4 invalid:

An incomplete or inaccurate W-4 cannot be processed and the employee will be contacted for a correction. Watch for these common errors:

- Missing or incorrect social security number
- EXEMPT not written in the correct area – Must be under line 4c.
- Step 1c does not have one of the boxes checked
- Form not signed and/or dated

Can you assist a new employee in completing the W-4 form?

Please be aware that the UNC Payroll and HR departments cannot give tax advice on how an employee should complete their W-4. Hiring departments should also not provide advice to new employees. Only advisors who are qualified to represent someone before the IRS should provide tax advice.

If an employee needs assistance in completing the W-4 form, they can use these resources:

- IRS Estimator www.irs.gov The IRS provides a Withholding Estimator to help complete W-4.
- Contact tax accountant
- Parents

Please do not tell a student or an employee if they should claim exempt on their W-4!!! The W-4 instruction pages contain information on how to fill out the form.

