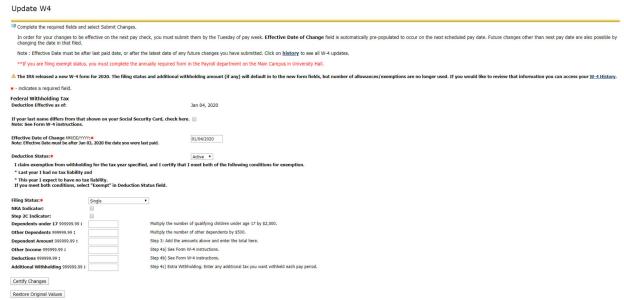
Any changes made to Federal Tax Withholding must use the new W-4 format, per the IRS. See below for brief explanation of what the fields mean.

The new W4 Form is based on a <u>5-step approach</u> that determines your tax withholdings based on the "Filing Status" you choose, and the dollar amounts you enter when completing steps 2 through 4 – which are optional. Allowances are no longer used since they were tied to the Personal Exemption which has been eliminated in the new tax law.

- 1. Enter personal information and Filing Status (required)
- 2. Account for multiple jobs (optional)
- 3. Claim dependents (optional)
- Other adjustments (optional)
- 5. Sign and Date / Certify Changes (required)

Only filling out Steps 1 and 5 (minimum required) will result in tax withholding based on your standard deduction and tax rates with no other adjustments. Filling out steps 2 through 4 – which target your personal financial situation - will more accurately reflect your tax liability when data is entered in these steps according to the IRS. Please note the Payroll department cannot give tax advice. Contact a professional tax preparer for consultation related to individual tax questions.

When you open the new W4 in your myUT, you will see the following:



- If your Last Name differs from what's on your Social Security Card check the box.
- Effective Date: will be pre-set based on your last paid date.
- **Deduction Status**: Active
- **(Step 1) Choose your filing status** (Head of Household, Married, Married but use Single rate, or Single)
- **NRA Indicator**: check this box if you are "not" a US Citizen, but do not check it if you are on an H1B Visa.

For Steps 2-4 please refer to the IRS instructions and worksheet which can be found at: https://www.irs.gov/pub/irs-pdf/fw4.pdf

- **(Step 2) Step 2C Indicator**: check this box if you have multiple jobs that you wish to account for and refer to Page 3 Multiple Jobs Worksheet in the IRS Instructions link.
- (Step 3) Dependents under 17: enter the dollar amount based on the # of dependents you have under age 17 x \$2000
- (Step 3) Other Dependents: enter the dollar amount based on the # of dependents you have age 17 and over x \$500 this can include children age 17 and over or other dependents over 17 that you claim.
- (Step 3) Dependent Amount: add steps 4 and 5 and enter the total amount here.
- **(Step 4) 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.
- **(Step 4) 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.
- (Step 4) Additional Withholding: Enter any additional tax you want withheld each pay period.
- (Step 5) Certify Changes.