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To: All State of Kansas Employees

From: Office of Accounts and Reports - Statewide Payroll

Date: 12/11/19

Re: 2020 IRS Form W-4, Employee's Withholding Certificate

The IRS has issued the 2020 Form W-4, *Employee's Withholding Certificate*, which has been redesigned to reflect changes made to the federal tax law in 2018. **Employees are NOT required to complete the new form at this time but may elect to submit a new form. If you choose NOT to complete a new W-4 form, payroll tax withholding in 2020 will continue to be based on the most recent W-4 form submitted.**

Effective 1/1/2020, the new version of the W-4 form will be required for any newly hired employee or any existing employee who makes a federal income tax withholding change. For example, if an employee wants to change federal tax withholding for the paycheck on which a longevity bonus is received, the employee will need to submit a new W-4 for the paycheck that includes the bonus and then submit another (new) W-4 to change the federal tax withholding for all future paychecks.

Even though the IRS does not require existing employees to complete the revised form, all employees are encouraged to perform a "paycheck checkup" to review the accuracy of their current income tax withholding. To conduct the checkup, the IRS provides a Tax Withholding Estimator tool available at **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. The estimator is expected to be updated to account for the 2020 tax tables in early January.

Before completing the 2020 Form W-4, please carefully read the instructions that are included with the form and complete the steps on the form as follows:

- Step 1 is for employee personal information – **Required to be completed**
- Step 2 is for households with multiple jobs – **Optional;** Completion will ensure more accurate withholding
- Step 3 is used to claim dependent tax credits - **Optional;** Completion will ensure more accurate withholding
- Step 4 is for other adjustments – **Optional;** Completion will ensure more accurate withholding
- Step 5 is the employee signature – **Required to be completed**

To allow individuals to ensure privacy regarding reporting income from multiple jobs in Step 2 or other income in Step 4(a), the form provides the option for individuals to check the box in Step 2(c) or enter an additional withholding amount in Step 4(c). To determine the additional withholding amount to enter, individuals can use the tax withholding estimator tool.

The 2020 Form W-4 is available at **https://www.irs.gov/pub/irs-pdf/fw4.pdf.** In addition to the instructions included with the form, the IRS has published Frequently Asked Questions available at **https://www.irs.gov/newsroom/faqs-on-the-draft-2020-form-w-4**. Employees are strongly encouraged to consult with a tax attorney or tax specialist for guidance regarding the completion of the form to best meet the individual's unique tax situation.