

The U.S. Senate and House of Representatives are still considering economic stimulus legislation, which may affect the 2002 standard deduction amounts. Once the department receives final confirmation that a stimulus package will not affect the 2002 standard deduction amounts, this notice will be removed from the web site.

The Missouri Department of Revenue apologizes for any inconvenience regarding this matter.



MISSOURI DEPARTMENT OF REVENUE
 DIVISION OF TAXATION AND COLLECTION
EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

MO W-4
 (REV. 11-2001)

This certificate is for income tax withholding and child support enforcement purposes only.
PLEASE TYPE OR PRINT.

FULL NAME	SOCIAL SECURITY NUMBER	FILING STATUS
		<input type="checkbox"/> SINGLE <input type="checkbox"/> MARRIED <input type="checkbox"/> HEAD OF HOUSEHOLD
HOME ADDRESS (NUMBER AND STREET OR RURAL ROUTE)	CITY OR TOWN, STATE AND ZIP CODE	

1. ALLOWANCE FOR YOURSELF: Enter 1 for yourself if your filing status is single OR married. Enter 4 for yourself if your filing status is Head of Household.	1	
2. ALLOWANCE FOR YOUR SPOUSE: Does your spouse work? <input type="checkbox"/> Yes <input type="checkbox"/> No If YES, enter 0. If NO, enter 1 for your spouse	2	
3. ALLOWANCE FOR DEPENDENTS: Enter the number of dependents you will claim on your tax return. Do not claim yourself or your spouse or dependents that your spouse has already claimed on his or her Form MO W-4.	3	
4. TOTAL NUMBER OF ALLOWANCES YOU ARE CLAIMING: Add Lines 1 through 3 and enter total here.	4	
5. ADDITIONAL WITHHOLDING: If you expect to have a balance due (as a result of interest income, dividends, income from a part-time job, etc.) on your tax return, you may request your employer to withhold an additional amount of tax from each pay period. To calculate the amount needed, divide the amount of the expected balance due by the number of pay periods in a year. Enter the additional amount to be withheld each pay period here.	5	\$
6. EXEMPT STATUS: If you had a right to a refund of ALL of your Missouri income tax withheld last year because you had NO tax liability and this year you expect a refund of ALL Missouri income tax withheld because you expect to have NO tax liability, write "EXEMPT" on Line 6.	6	

Under the penalties of perjury, I certify that to the best of my knowledge and belief, the amount of allowances claimed on this certificate does not exceed the number to which I am entitled.

EMPLOYEE'S SIGNATURE	DATE
EMPLOYER'S NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER
EMPLOYER'S ADDRESS	MISSOURI TAX IDENTIFICATION NUMBER

**NOTICE TO EMPLOYER: Within 20 days of hiring a new employee, send the Form MO W-4 to the:
 Missouri Department of Revenue, P.O. Box 3340, Jefferson City, MO 65105-3340.**



You Do Not Pay MISSOURI INCOME TAX ON ALL OF THE INCOME YOU EARN!



Deductions and exemptions reduce the amount of your taxable income. Form MO W-4 is completed so you can have as much "take-home pay" as possible without an income tax liability due to the state of Missouri when you file your taxes. You are not taxed on at least \$6,800 if your filing status is single; \$12,050 if your filing status is married filing combined; or \$10,400 if your filing status is head of household. The following amounts of your annual adjusted gross income will not be taxed by the state of Missouri when you file your individual income tax return.

Single

\$2,100 — personal exemption
\$4,700 — standard deduction
 \$6,800 — Total
 + \$1,200 for each dependent
 + up to \$5,000 for federal tax

Married Filing Combined

\$ 4,200 — personal exemption
\$ 7,850 — standard deduction
 \$12,050 — Combined Total (For both spouses)
 + \$1,200 for each dependent
 + up to \$10,000 for federal tax

Head of Household

\$ 3,500 — personal exemption
\$ 6,900 — standard deduction
 \$10,400 — Total
 + \$1,200 for each dependent
 + up to \$5,000 for federal tax

Items to Remember:

- If your filing status is married filing combined and your spouse works, do not claim an exemption on Form MO W-4 for your spouse.
- If you and your spouse have dependents, please be sure only one of you claims the dependents on your Form MO W-4. If both spouses claim the dependents as an allowance on Form MO W-4, it may cause you to owe additional Missouri income tax when you file your return.
- If you have more than one employer, you should claim a smaller number or no allowances on each Form MO W-4 filed with employers other than your principal employer so the amount withheld will be closer to your amount of total tax.

2002 MISSOURI WITHHOLDING TAX FORMULA

Notice: At the time of printing, the U.S. Senate and House of Representatives were still considering economic stimulus legislation, which may affect the 2002 standard deduction amounts. Please verify the amounts by visiting our web site and viewing the online version of the withholding tax formula at: www.dor.state.mo.us/tax/business/withhold/forms/2002/. The Missouri Department of Revenue apologizes for any inconvenience regarding this matter.

Note: The maximum federal income tax deduction for a married filer, spouse not working, is \$10,000. If the spouse is working, the maximum limit should be calculated using \$5,000.

Determine if the spouse is working by the check boxes on Form MO W-4, Line 2.

- MISSOURI TAXABLE INCOME — Subtract the total annual amounts of numbers 2, 3, and 4 from the total annual gross income of number 1. The result is the employee's Missouri taxable income.

STEP 1—USING ANNUAL AMOUNTS

- GROSS INCOME — Determine the employee's total wages for the payroll period. Multiply this amount by the number of payroll periods you have in a year. The result is the employee's annual wage. (Multiply by: 260 if you pay daily; 52 if you pay weekly; 26 if you pay bi-weekly; 24 if you pay semi-monthly; 12 if you pay monthly.)

Note: If the employee has supplemental or overtime pay, see the withholding procedures outlined in the next column.

- STANDARD DEDUCTION — Annual amount is: \$4,700 if employee is single; \$3,925 if employee is married and spouse works; \$7,850 if employee is married and spouse does not work (this is determined by the check box on Form MO W-4, Line 2 and is not a separate filing status); \$6,900 if employee's filing status is Head of Household.
- MO W-4 ALLOWANCES — Annual amount is: \$1,200 for the first allowance and \$1,200 for each additional allowance if employee is **single or married**; \$3,500 for the first allowance and \$1,200 for the **fifth** allowance and each additional allowance thereafter if the employee's filing status is **Head of Household**. (Do not figure a deduction for the second, third or fourth allowances if the filing status is Head of Household. These allowances are to be used only in conjunction with the withholding tax tables and **not** with the withholding tax formula.)
- FEDERAL WITHHOLDING — Determine the amount of the employee's total federal income tax withheld for the payroll period. Multiply this amount by the number of payroll periods you have in a year. The result is the employee's annual federal income tax withheld. **An individual's federal income tax deduction is limited to \$5,000 (\$10,000 if a combined return).** These limitations should be applied on an aggregate basis. (Multiply by: 260 if you pay daily; 52 if you pay weekly; 26 if you pay bi-weekly; 24 if you pay semi-monthly; or 12 if you pay monthly.)

STEP 2

- MISSOURI WITHHOLDING TAX — Multiply the employee's Missouri taxable income by the applicable annual payroll period rate. Begin at the lowest rate and accumulate the total withholding amount for each rate. The result is the employee's annual Missouri withholding tax.
- MISSOURI WITHHOLDING TAX PER PAYROLL PERIOD — Divide the employee's annual Missouri withholding amount by: 260 if you pay daily; 52 if you pay weekly; 26 if you pay bi-weekly; 24 if you pay semi-monthly; 12 if you pay monthly. The result is the employee's Missouri withholding tax per pay period.

Supplemental Pay Withholding

If the employee has supplemental or overtime pay, and the payment is included with normal wages, apply the withholding formula to the total payment as if it was a regular payroll wage payment.

If the employee has supplemental or overtime pay and the overtime wages are paid separately from regular wages, you may withhold based upon one of the following two methods.

- Withhold a flat percentage rate of 6 percent of the supplemental wages; or
- Add the supplemental wages to the regular wages paid for the payroll period and apply the withholding formula to the total amount as if it was a regular payroll wage payment. Then, subtract the tax already withheld from the regular wage payment and withhold the remaining tax from the supplemental payment.

ROUNDING ON MISSOURI WITHHOLDING REPORTS. You must round the amounts that you withhold from your employees to the nearest whole dollar.

INCOME TAX WITHHOLDING PERCENTAGE TAX

Rates	Daily Payroll Period	Weekly Payroll Period	Bi-Weekly Payroll Period	Semi-Monthly Payroll Period	Monthly Payroll Period	Annual Payroll Period
1.5%	\$ 0.00 to \$ 4.00	\$ 0.00 to \$ 20.00	\$ 0.00 to \$ 38.50	\$ 0.00 to \$ 42.00	\$ 0.00 to \$ 84.00	\$ 0.00 to \$ 1,000.00
2.0%	4.01 to 8.00	20.01 to 40.00	38.51 to 77.00	42.01 to 84.00	84.01 to 168.00	1,000.01 to 2,000.00
2.5%	8.01 to 12.00	40.01 to 60.00	77.01 to 115.50	84.01 to 126.00	168.01 to 252.00	2,000.01 to 3,000.00
3.0%	12.01 to 16.00	60.01 to 80.00	115.51 to 154.00	126.01 to 168.00	252.01 to 336.00	3,000.01 to 4,000.00
3.5%	16.01 to 20.00	80.01 to 100.00	154.01 to 192.50	168.01 to 210.00	336.01 to 420.00	4,000.01 to 5,000.00
4.0%	20.01 to 24.00	100.01 to 120.00	192.51 to 231.00	210.01 to 252.00	420.01 to 504.00	5,000.01 to 6,000.00
4.5%	24.01 to 28.00	120.01 to 140.00	231.01 to 269.50	252.01 to 294.00	504.01 to 588.00	6,000.01 to 7,000.00
5.0%	28.01 to 32.00	140.01 to 160.00	269.51 to 308.00	294.01 to 336.00	588.01 to 672.00	7,000.01 to 8,000.00
5.5%	32.01 to 36.00	160.01 to 180.00	308.01 to 346.50	336.01 to 378.00	672.01 to 756.00	8,000.01 to 9,000.00
6.0%	36.01 and over	180.01 and over	346.51 and over	378.01 and over	756.01 and over	9,000.01 and over

Note: By agreement between the employee and the employer, the employee may designate additional withholding per pay period if he/she expects to owe more than the amount withheld. Additional amount of withholding may be claimed on Line 5, of Form MO W-4 (Employer's Withholding Allowance Certificate).