



income includes all of your wages and other income, including income earned by a spouse if you are filing a joint return.

**Line G. Other credits.** You may be able to reduce the tax withheld from your paycheck if you expect to claim other tax credits, such as tax credits for education (see Pub. 970). If you do so, your paycheck will be larger, but the amount of any refund that you receive when you file your tax return will be smaller. Follow the instructions for Worksheet 1-6 in Pub. 505 if you want to reduce your withholding to take these credits into account. Enter “-0-” on lines E and F if you use Worksheet 1-6.

### Deductions, Adjustments, and Additional Income Worksheet

Complete this worksheet to determine if you're able to reduce the tax withheld from your paycheck to account for your itemized deductions and other adjustments to income, such as IRA contributions. If you do so, your refund at the end of the year will be smaller, but your paycheck will be larger. You're not required to complete this worksheet or reduce your withholding if you don't wish to do so.

You can also use this worksheet to figure out how much to increase the tax withheld from your paycheck if you have a large amount of nonwage income not subject to withholding, such as interest or dividends.

Another option is to take these items into account and make your withholding more accurate by using the calculator at [www.irs.gov/W4App](http://www.irs.gov/W4App). If you use the calculator, you don't need to complete any of the worksheets for Form W-4.

### Two-Earners/Multiple Jobs Worksheet

Complete this worksheet if you have more than one job at a time or are married filing jointly and have a working spouse. If you

don't complete this worksheet, you might have too little tax withheld. If so, you will owe tax when you file your tax return and might be subject to a penalty.

Figure the total number of allowances you're entitled to claim and any additional amount of tax to withhold on all jobs using worksheets from only one Form W-4. Claim all allowances on the W-4 that you or your spouse file for the highest paying job in your family and claim zero allowances on Forms W-4 filed for all other jobs. For example, if you earn \$60,000 per year and your spouse earns \$20,000, you should complete the worksheets to determine what to enter on lines 5 and 6 of your Form W-4, and your spouse should enter zero (“-0-”) on lines 5 and 6 of his or her Form W-4. See Pub. 505 for details.

Another option is to use the calculator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to make your withholding more accurate.

**Tip:** If you have a working spouse and your incomes are similar, you can check the “Married, but withhold at higher Single rate” box instead of using this worksheet. If you choose this option, then each spouse should fill out the Personal Allowances Worksheet and check the “Married, but withhold at higher Single rate” box on Form W-4, but only one spouse should claim any allowances for credits or fill out the Deductions, Adjustments, and Additional Income Worksheet.

### Instructions for Employer

**Employees, do not complete box 8, 9, or 10. Your employer will complete these boxes if necessary.**

**New hire reporting.** Employers are required by law to report new employees to a designated State Directory of New Hires. Employers may use Form W-4, boxes 8, 9,

and 10 to comply with the new hire reporting requirement for a newly hired employee. A newly hired employee is an employee who hasn't previously been employed by the employer, or who was previously employed by the employer but has been separated from such prior employment for at least 60 consecutive days. Employers should contact the appropriate State Directory of New Hires to find out how to submit a copy of the completed Form W-4. For information and links to each designated State Directory of New Hires (including for U.S. territories), go to [www.acf.hhs.gov/css/employers](http://www.acf.hhs.gov/css/employers).

If an employer is sending a copy of Form W-4 to a designated State Directory of New Hires to comply with the new hire reporting requirement for a newly hired employee, complete boxes 8, 9, and 10 as follows.

**Box 8.** Enter the employer's name and address. If the employer is sending a copy of this form to a State Directory of New Hires, enter the address where child support agencies should send income withholding orders.

**Box 9.** If the employer is sending a copy of this form to a State Directory of New Hires, enter the employee's first date of employment, which is the date services for payment were first performed by the employee. If the employer rehired the employee after the employee had been separated from the employer's service for at least 60 days, enter the rehire date.

**Box 10.** Enter the employer's employer identification number (EIN).

**Personal Allowances Worksheet (Keep for your records.)**

|          |  |          |       |
|----------|--|----------|-------|
| <b>A</b> | Enter "1" for yourself . . . . .   | <b>A</b> | _____ |
| <b>B</b> | Enter "1" if you will file as married filing jointly . . . . .   | <b>B</b> | _____ |
| <b>C</b> | Enter "1" if you will file as head of household . . . . .  | <b>C</b> | _____ |
| <b>D</b> | Enter "1" if: <span style="font-size: 2em; vertical-align: middle;">{</span> <ul style="list-style-type: none"> <li>• You're single, or married filing separately, and have only one job; or</li> <li>• You're married filing jointly, have only one job, and your spouse doesn't work; or</li> <li>• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</li> </ul>   | <b>D</b> | _____ |
| <b>E</b> | <b>Child tax credit.</b> See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> <li>• If your total income will be less than \$71,201 (\$103,351 if married filing jointly), enter "4" for each eligible child.</li> <li>• If your total income will be from \$71,201 to \$179,050 (\$103,351 to \$345,850 if married filing jointly), enter "2" for each eligible child.</li> <li>• If your total income will be from \$179,051 to \$200,000 (\$345,851 to \$400,000 if married filing jointly), enter "1" for each eligible child.</li> <li>• If your total income will be higher than \$200,000 (\$400,000 if married filing jointly), enter "-0-" . . . . .</li> </ul> | <b>E</b> | _____ |
| <b>F</b> | <b>Credit for other dependents.</b> See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> <li>• If your total income will be less than \$71,201 (\$103,351 if married filing jointly), enter "1" for each eligible dependent.</li> <li>• If your total income will be from \$71,201 to \$179,050 (\$103,351 to \$345,850 if married filing jointly), enter "1" for every two dependents (for example, "-0-" for one dependent, "1" if you have two or three dependents, and "2" if you have four dependents).</li> <li>• If your total income will be higher than \$179,050 (\$345,850 if married filing jointly), enter "-0-" . . . . .</li> </ul>                       | <b>F</b> | _____ |
| <b>G</b> | <b>Other credits.</b> If you have other credits, see Worksheet 1-6 of Pub. 505 and enter the amount from that worksheet here. If you use Worksheet 1-6, enter "-0-" on lines E and F . . . . .   | <b>G</b> | _____ |
| <b>H</b> | Add lines A through G and enter the total here . . . . .   | <b>H</b> | _____ |

For accuracy, **complete all worksheets that apply.** {

- If you plan to **itemize** or **claim adjustments to income** and want to reduce your withholding, or if you have a large amount of nonwage income not subject to withholding and want to increase your withholding, see the **Deductions, Adjustments, and Additional Income Worksheet** below.
- If you **have more than one job at a time** or are **married filing jointly and you and your spouse both work**, and the combined earnings from all jobs exceed \$53,000 (\$24,450 if married filing jointly), see the **Two-Earners/Multiple Jobs Worksheet** on page 4 to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 above.

**Deductions, Adjustments, and Additional Income Worksheet**

**Note:** Use this worksheet *only* if you plan to itemize deductions, claim certain adjustments to income, or have a large amount of nonwage income not subject to withholding.

|           |  |           |          |
|-----------|--|-----------|----------|
| <b>1</b>  | Enter an estimate of your 2019 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 10% of your income. See Pub. 505 for details . . . . .  | <b>1</b>  | \$ _____ |
| <b>2</b>  | Enter: <span style="font-size: 2em; vertical-align: middle;">{</span> <ul style="list-style-type: none"> <li>\$24,400 if you're married filing jointly or qualifying widow(er)</li> <li>\$18,350 if you're head of household</li> <li>\$12,200 if you're single or married filing separately</li> </ul>  | <b>2</b>  | \$ _____ |
| <b>3</b>  | <b>Subtract</b> line 2 from line 1. If zero or less, enter "-0-" . . . . .   | <b>3</b>  | \$ _____ |
| <b>4</b>  | Enter an estimate of your 2019 adjustments to income, qualified business income deduction, and any additional standard deduction for age or blindness (see Pub. 505 for information about these items) . . . . .   | <b>4</b>  | \$ _____ |
| <b>5</b>  | <b>Add</b> lines 3 and 4 and enter the total . . . . .   | <b>5</b>  | \$ _____ |
| <b>6</b>  | Enter an estimate of your 2019 nonwage income not subject to withholding (such as dividends or interest) . . . . .   | <b>6</b>  | \$ _____ |
| <b>7</b>  | <b>Subtract</b> line 6 from line 5. If zero, enter "-0-". If less than zero, enter the amount in parentheses . . . . .   | <b>7</b>  | \$ _____ |
| <b>8</b>  | <b>Divide</b> the amount on line 7 by \$4,200 and enter the result here. If a negative amount, enter in parentheses. Drop any fraction . . . . .   | <b>8</b>  | _____    |
| <b>9</b>  | Enter the number from the <b>Personal Allowances Worksheet</b> , line H, above . . . . .   | <b>9</b>  | _____    |
| <b>10</b> | <b>Add</b> lines 8 and 9 and enter the total here. If zero or less, enter "-0-". If you plan to use the <b>Two-Earners/Multiple Jobs Worksheet</b> , also enter this total on line 1 of that worksheet on page 4. Otherwise, <b>stop here</b> and enter this total on Form W-4, line 5, page 1 . . . . . | <b>10</b> | _____    |

**Two-Earners/Multiple Jobs Worksheet**

**Note:** Use this worksheet *only* if the instructions under line H from the **Personal Allowances Worksheet** direct you here.

- 1 Enter the number from the **Personal Allowances Worksheet**, line H, page 3 (or, if you used the **Deductions, Adjustments, and Additional Income Worksheet** on page 3, the number from line 10 of that worksheet) . . . . . **1** \_\_\_\_\_
  - 2 Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here. **However**, if you're married filing jointly and wages from the highest paying job are \$75,000 or less and the combined wages for you and your spouse are \$107,000 or less, don't enter more than "3" . . . . . **2** \_\_\_\_\_
  - 3 If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet . . . . . **3** \_\_\_\_\_
- Note:** If line 1 is **less than** line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.
- 4 Enter the number from line 2 of this worksheet . . . . . **4** \_\_\_\_\_
  - 5 Enter the number from line 1 of this worksheet . . . . . **5** \_\_\_\_\_
  - 6 **Subtract** line 5 from line 4 . . . . . **6** \_\_\_\_\_
  - 7 Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here . . . . . **7** \$ \_\_\_\_\_
  - 8 **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed . . . . . **8** \$ \_\_\_\_\_
  - 9 **Divide** line 8 by the number of pay periods remaining in 2019. For example, divide by 18 if you're paid every 2 weeks and you complete this form on a date in late April when there are 18 pay periods remaining in 2019. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck . . . . . **9** \$ \_\_\_\_\_

| Table 1                                     |                       |   |                       | Table 2                                      |                       |  |                       |
|---|-----------------------|---|-----------------------|--|-----------------------|--|-----------------------|
| Married Filing Jointly                      |                       | All Others                                  |                       | Married Filing Jointly                       |                       | All Others                                   |                       |
| If wages from <b>LOWEST</b> paying job are— | Enter on line 2 above | If wages from <b>LOWEST</b> paying job are— | Enter on line 2 above | If wages from <b>HIGHEST</b> paying job are— | Enter on line 7 above | If wages from <b>HIGHEST</b> paying job are— | Enter on line 7 above |
| \$0 - \$5,000                               | 0                     | \$0 - \$7,000                               | 0                     | \$0 - \$24,900                               | \$420                 | \$0 - \$7,200                                | \$420                 |
| 5,001 - 9,500                               | 1                     | 7,001 - 13,000                              | 1                     | 24,901 - 84,450                              | 500                   | 7,201 - 36,975                               | 500                   |
| 9,501 - 19,500                              | 2                     | 13,001 - 27,500                             | 2                     | 84,451 - 173,900                             | 910                   | 36,976 - 81,700                              | 910                   |
| 19,501 - 35,000                             | 3                     | 27,501 - 32,000                             | 3                     | 173,901 - 326,950                            | 1,000                 | 81,701 - 158,225                             | 1,000                 |
| 35,001 - 40,000                             | 4                     | 32,001 - 40,000                             | 4                     | 326,951 - 413,700                            | 1,330                 | 158,226 - 201,600                            | 1,330                 |
| 40,001 - 46,000                             | 5                     | 40,001 - 60,000                             | 5                     | 413,701 - 617,850                            | 1,450                 | 201,601 - 507,800                            | 1,450                 |
| 46,001 - 55,000                             | 6                     | 60,001 - 75,000                             | 6                     | 617,851 and over                             | 1,540                 | 507,801 and over                             | 1,540                 |
| 55,001 - 60,000                             | 7                     | 75,001 - 85,000                             | 7                     |  |                       |  |                       |
| 60,001 - 70,000                             | 8                     | 85,001 - 95,000                             | 8                     |  |                       |  |                       |
| 70,001 - 75,000                             | 9                     | 95,001 - 100,000                            | 9                     |  |                       |  |                       |
| 75,001 - 85,000                             | 10                    | 100,001 - 110,000                           | 10                    |  |                       |  |                       |
| 85,001 - 95,000                             | 11                    | 110,001 - 115,000                           | 11                    |  |                       |  |                       |
| 95,001 - 125,000                            | 12                    | 115,001 - 125,000                           | 12                    |  |                       |  |                       |
| 125,001 - 155,000                           | 13                    | 125,001 - 135,000                           | 13                    |  |                       |  |                       |
| 155,001 - 165,000                           | 14                    | 135,001 - 145,000                           | 14                    |  |                       |  |                       |
| 165,001 - 175,000                           | 15                    | 145,001 - 160,000                           | 15                    |  |                       |  |                       |
| 175,001 - 180,000                           | 16                    | 160,001 - 180,000                           | 16                    |  |                       |  |                       |
| 180,001 - 195,000                           | 17                    | 180,001 and over                            | 17                    |  |                       |  |                       |
| 195,001 - 205,000                           | 18                    |   |                       |  |                       |  |                       |
| 205,001 and over                            | 19                    |   |                       |  |                       |  |                       |

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cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You aren't required to provide the information requested on a form that's subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating

to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.