

Federal and State W-4 Information



Updated Form W-4 for 2020

The IRS modified Form W-4, Employee's Withholding Certificate for the 2020 tax year, due to changes implemented following the 2017 Tax Cuts and Jobs Act (TCJA). The revisions are intended to "make accurate withholding easier for employees."

The new form is broken into five steps for employees to complete; personal information, accounting for multiple jobs, claiming dependents, other adjustments, and signature and attestation

Among the most noticeable changes was the removal of withholding allowances, which was tied to an individual's personal exemptions. Personal exemptions were eliminated by the TCJA. Employer instructions related to the new 2020 W-4 are available in Publication 15-T, Federal Income Tax Withholding Methods.

Employers are required to have all new employees complete the 2020 W-4 beginning January 1, 2020. Current employees will not be required to complete a 2020 W-4, unless they are requesting

a change to their withholding. A complete listing of frequently asked questions (FAQs) can be found at: <https://www.irs.gov/newsroom/faqs-on-the-draft-2020-form-w-4>

New IRS Tax Withholding Estimator

The IRS has created a new Tax Withholding Estimator, based on the significant changes under the TCJA. The new Tax Withholding Estimator offers workers, as well as retirees, self-employed individuals and other taxpayers, a simpler tool to determine the correct amount of income tax they should have withheld from wages and pension payments.

The Estimator allows for wages from multiple jobs, spousal wages, and other sources of income, to determine the most accurate withholding amount. It can be found at: <https://www.irs.gov/individuals/tax-withholding-estimator>

State Withholding Forms

Most states have their own withholding forms that employees must complete; however, in the past, several states have allowed employees to use the federal form. The following is a list of each state, any changes that were made for 2020 and links to the updated forms:

State	Change	Link to Form
Alabama	No change	Form A-4
Alaska	N/A No state income tax	N/A
Arizona	The agency has updated their W-4 forms for 2020. Revisions include updated tax year and revision date	Form A-4
Arkansas	The agency released an updated withholding certificate.	Form AR4EC
California	The agency now requires an employee who has completed a 2020 federal Form W-4 to also submit the California Form DE 4. The EDD updated the DE 4 and the DE 4P as a result of withholding table deduction and exemption amount changes.	Form DE 4 Form DE 4P
Colorado	The agency will still use the federal Form W-4; they've made changes to the state withholding tables to accommodate the new form.	Federal Form W-4
Connecticut	The agency updated the revision date on their CT-W4, CT-W4P, and CT-W4NA withholding certificates	Form CT-W-4 Form CT-W4P Form CT-W4NA
Delaware	The agency will continue to use withholding allowances for tax calculations in 2020. A Delaware employer may accept a version of the federal Form W-4 that is prior to 2020 to determine state income tax withholding. The new Delaware Form W-4 should be used in 2020 to determine state income tax withholding; a 2020 federal Form W-4 can't be used.	DE Form W-4
District of Columbia	No change	Form D-4
Florida	N/A No state income tax	
Georgia	No change	Form G-4
Hawaii	The agency only has a revision date change and minor wording change from "1" to "one" in TWO-EARNER/TWO JOBS instructions section.	Form HW-4

State	Change	Link to Form
Idaho	The agency released an updated ID W-4 with a new revision date and year change in the worksheet. The dollar amount on line 2 of the worksheet that supports line 2 of the form has increased from \$12,200 to \$12,400.	Form ID W-4
Illinois	The agency has updated their W-4 with a revision date.	Form IL-W-4
Indiana	The agency updated the revision date and 1 line of instruction on page 2 of the form. The WH-4 withholding certificate increased the income threshold for qualifying for the state's dependent exemption. An individual may be claimed as a dependent if they receive at least half of their support from the employee filing the form and earn income of less than \$4,200 annually (up from \$4,150).	Form WH-4
Iowa	The agency made minor changes to their W-4 for 2020. The format of the 2020 W-4 has changed; however, the questions that are being asked to employees remain the same.	2020 Form IA W-4
Kansas	No change	Form K-4
Kentucky	The agency made minor changes to its state-specific W4 Form K-4. They updated the revision date, year, deduction allowance, and added some verbiage under the instructions.	Form K-4
Louisiana	No change.	Form L-4
Maine	The agency updated a line item on the W-4ME with their redesign; they are still using that allowance in their calculation.	Form W-4ME
Maryland	The agency has only changed the revision date on Forms MW507, MW507M and MW507P; no other changes were made.	Form MW507 Form MW507P Form MW507M
Massachusetts	The agency released a revised state-specific Form M-4 Withholding Exemption Certificate. The revision date and instructions at the bottom of the form have been updated.	Form M-4
Michigan	The agency only made a revision date change and minor change in the instructions of Line 8 for exemptions.	Form MI-W4
Minnesota	Any employee who has completed a 2020 federal Form W-4 is now required to complete a Minnesota W-4MN. Any employee who completed a 2019, or previous year federal Form W-4, may continue to use that in lieu of the W-4MN.	Form W-4MN
Mississippi	Only has revision date change.	Form 89-350
Missouri	Employees can no longer increase or decrease the amount withheld from their paychecks by claiming allowances that are not consistent with their specific filing situation. If the employee needs additional amounts withheld, they should add the additional amount on line 2 of the W-4.	Form MO-W4

State	Change	Link to Form
Montana	Montana no longer accepts the federal form W-4. In 2019 they created their own state form, the Montana MW-4.	MT MW-4
Nebraska	Effective January 1, 2020, the state requires employees to complete the Nebraska Form W-4N if they've completed a 2020 federal Form W-4. Employees who completed a federal Form W-4 before January 1, 2020, and aren't making any adjustments, are not required to complete the W-4N.	Form W-4N
Nevada	N/A No state income tax	
New Hampshire	N/A No state income tax	
New Jersey	New Jersey did not make any changes to the NJ-W4 for 2020. The agency requires employees to fill out the state withholding certificate, Form NJ-W4, Employee's Withholding Allowance Certificate. In the past, employers were already required to give the form to employees, if it was not returned employers could use the number of allowances claimed on the federal Form W-4 to calculate state withholding.	Form NJ-W4
New Mexico	The state will continue to use the federal Form W-4 form and have not created their own version. They'll no longer support the previous exemption amount (which was capped at 3) in the new calculation.	Federal Form W-4
New York	<p>The updated IT-2104 State Withholding Certificate for 2020 details procedures for withholding for employees who do not submit the form starting in 2020.</p> <ul style="list-style-type: none"> • If the federal Form W-4 was submitted for tax year 2019 or earlier, and the IT-2104 is not filed, employers may use the same number of allowances claimed on the federal Form W-4. • If the federal Form W-4 is submitted for tax year 2020 or later, and the IT-2104 is not filed, employers may use zero as the number of allowances. <p>Both methods may result in withholding the incorrect amount of tax for New York State, New York City and Yonkers.</p>	Form IT-2104
North Carolina	The agency updated their state-specific Forms W-4.	Form NC-4 Form NC-4EZ
North Dakota	<p>The agency will continue to use the federal Form W-4 and is supporting two withholding calculations based on when the employee Form W-4 was completed:</p> <ul style="list-style-type: none"> • A calculation of state withholding for employees who have a federal Form W-4 on file prior to 2020 • A calculation of state withholding for employees who have the 2020 federal Form W-4 on file 	Federal Form W-4
Ohio	No change	Form IT 4

State	Change	Link to Form
Oklahoma	No change	Form OK-W-4
Oregon	The agency updated the revision date (and year on the form itself), updated two of the bullets underneath the "Complete Form OR-W-4 if:" instructions, added a checkbox for redetermination on the form, and added a box for workers' middle initials. The first "Note" on the form (underneath address) is also worded slightly different - it now states "may be subject" instead of "is subject." The second "Note" on the form (underneath Line 1, Select one) is also worded differently.	2020 Form OR-W-4
Pennsylvania	No change, PA withholds at a flat percentage rate.	Flat % Rate
Rhode Island	The agency now requires new employees and current employees who wish to change their withholding to use its state withholding certificate starting in 2020. Current employees do not need to fill out Form RI W-4 unless they wish to change their withholding.	Form RI W-4
South Carolina	The agency created a new SC W-4 for 2020. It resembles the 2019 federal W-4 and includes allowances. The agency recommends that South Carolina employees hired on or after January 1, 2020, complete both the 2020 SC W-4 and the 2020 federal W-4.	Form SC W-4
South Dakota	N/A No state income tax	N/A
Tennessee	N/A No state income tax	N/A
Texas	N/A No state income tax	N/A
Utah	The agency will still use the federal Form W-4	Federal Form W-4
Vermont	The agency will still use the Form W-4VT, Rev.12/18; they made changes to the state W-4 and withholding tables to accommodate the new federal form.	Form W-4VT
Virginia	No change	Form VA-4
Washington	N/A No state income tax	
West Virginia	Previously, the agency has allowed substitutions of their own withholding exemption certificate, Form WV/IT-104, with the federal Form W-4. Since the federal form is changing, any West Virginia new hires (employees) beginning January 1, 2020, will no longer be able to substitute the WV/IT-104 using the federal Form W-4. There have not been any changes to the form.	Form WV/IT-104
Wisconsin	The agency did not change the form itself, but they added information about using the federal Form W-4 and who needs to file the state Form WT-4.	Form W-T4
Wyoming	N/A No state income tax	N/A