



STATE OF NEVADA
DEPARTMENT OF ADMINISTRATION
Division of Human Resource Management
209 E. Musser Street, Suite 101 | Carson City, Nevada 89701
Phone: (775) 684-0150 | <http://hr.nv.gov> | Fax: (775) 684-0122

MEMORANDUM
HR#66-19

December 30, 2019

TO: All State of Nevada Employees

FROM: Frank Richardson, Interim Administrator *Frank Richardson*
Division of Human Resource Management

SUBJECT: Important Changes to Form W-4 (Employee's Withholding Certificate)

With federal tax law changes that took place in 2018, the calendar year 2020 Form W-4, *Employee's Withholding Certificate*, is very different from previous versions. The Internal Revenue Service (IRS) is not requiring current employees to complete the new form; however, ***newly hired employees in 2020 OR any employee who makes a withholding change for paychecks dated in 2020 will be required to use the new form.***

The IRS encourages employees to perform a "paycheck checkup" to see if you need to adjust your current income tax withholding using their Tax Withholding Estimator located here: www.irs.gov/W4App. To effectively use their estimator, it may be helpful to have a copy of your most recent pay stub and personal income tax return. It is likely that the estimator will be updated to account for the 2020 tax tables in early January. Note: if you do not submit a new W-4 form, income tax withholding will continue based on your previously submitted form.

Before completing the 2020 Form W-4, please read the instructions that are included with the form. You must complete Steps 1 and 5. Steps 2, 3, and 4 should only be completed if they apply to your personal tax situation. However, completing Steps 2, 3, and 4 will help ensure that your federal income tax withholding will more accurately match your tax liability.

- Step 1 is for your personal information
- Step 2 is for households with multiple jobs
- Step 3 is used to claim tax credits for dependents

- Step 4 is for other adjustments (additional income such as interest and dividends, itemized deductions that exceed the standard deduction, and extra tax you want withheld)
- Step 5 is where you sign the form

If you are concerned about reporting income from multiple jobs in Step 2 or other income in Step 4 (a), the IRS suggests you check the box in Step 2 (c) or enter an additional withholding amount in Step 4 (c). To determine the additional withholding amount, you can use the withholding estimator referenced above.

The IRS has also published Frequently Asked Questions that you may find helpful as you complete the form, found here: www.irs.gov/newsroom/faqs-on-the-2020-form-w-4.

Please note the following:

- Questions related to your personal tax situation or completion of the 2020 W-4 should be directed to a tax professional or the IRS; Central Payroll cannot provide guidance on these questions.
- Central Payroll will return any prior calendar year W-4 forms completed by the employee and submitted for processing in pay period 14 (paycheck dated January 10, 2020) to their respective agency payroll liaison for correction and resubmittal.

Thank you.