

## **Withholding Federal Income Tax (W-4 Form)**

### **REQUIREMENT**

An employee should complete, sign, and submit to Payroll Services a W-4 form (Employee's Withholding Allowance Certificate) before Payroll Services makes any salary or wage payments. Until the employee completes and submits a W-4, Payroll Services withholds the maximum amount allowable from the employee's paycheck.

The employee declares the IRS filing status and the number of withholding allowances to withhold on the W-4 form.

Payroll uses this information to compute the amount to withhold from the employee's taxable gross salary.

The forms are available at Payroll Services or may be downloaded from the Payroll Services web site. Go to:

[payroll.wsu.edu/](http://payroll.wsu.edu/)

### **PAYROLL ADDRESS**

Employees may change their payroll address through myWSU (see *BPPM* 90.70).

Employees may not use a WSU departmental address as the payroll address.

### **OTHER REFERENCES**

See *BPPM* 55.49 for additional information about federal income tax withholding.

### **EXCHANGE VISITORS (J1)**

A new exchange visitor with a J1 immigration code should request that Payroll Services do a tax analysis for the current year.

The exchange visitor should request a tax analysis by December for the following calendar year. NOTE: A tax analysis is only good for the current calendar year, ending 12/15/YY.

Payroll Services deducts OASI and Medicare payments until the tax analysis is conducted. If the exchange visitor is exempt from federal income tax the tax analysis is to be renewed each year by February 15.

Refer to *BPPM* 60.05 for more information regarding employment of non-US citizens.