

Your Guide to 2020 State Withholding Forms

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INTRODUCTION

When you look at your paystub, you might notice a certain amount of your wages are withheld for state and federal taxes. Employers are required to withhold and pay income tax on wages, salaries, bonuses, commissions, and other similar income earned by employees.

But what's the difference between state and federal taxes? State withholding is based on state taxable wages, and the amount that has to be withheld varies by state. Federal withholding is similar in that it's based on federal taxable wages, but the amount that must be withheld is constant across all states. When you file your personal income taxes both federal and state governments assess your tax liability based on wages earned and other income-producing activity to determine liability. If you overcontribute to tax withholding, you will receive the additional funds at the end of the year in the form of a tax refund. However, if you under contribute throughout the year, you will own owe taxes to the IRS. An employee's wages and any amounts withheld are reported on the Form W-2, Wage and Tax Statement, that employers must furnish to employees by January 31.

So, how do the government and employers know how much to withhold from every employees' paycheck? [The Form W-4, Employee's Withholding Certificate](#).



THE FORM W-4

On a Form W-4, employees specify their personal information like marital status, whether they have dependents, earn additional income, etc. Here are the three types of information an employee shares on their Form W-4:

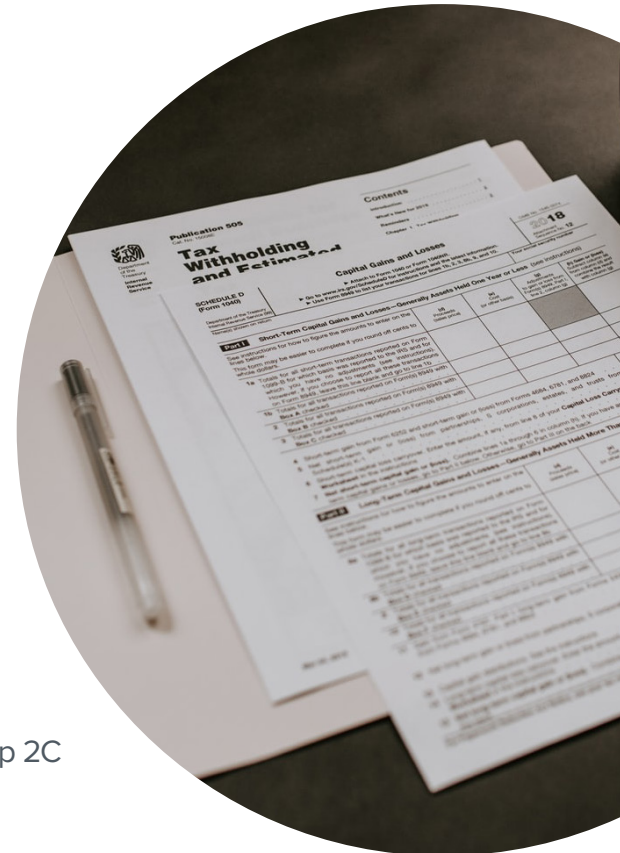
Form W-4 Prior to 2020

1. **Filing Status:** Either the single or lower married rate.
2. **The Number of Withholding Allowances Claimed:** Each allowance claimed reduced the amount withheld.
3. **Additional Withholding:** An employee can request an additional amount to be withheld from each paycheck, if desired.

2020 Form W-4

1. **Filing Status:** Single or married filing separately, married filing jointly or HOH
2. **Multiple Jobs:** Households with multiple jobs complete step 2C
3. **Dependents:** Used to claim tax credits for dependents
4. **Adjustments:** Claim adjustments for additional income, extra tax you want withheld

This information helps the government and employers determine how much an individual will pay in taxes each year. If an employee needs help determining their withholding amount, they can use the IRS' [Tax Withholding Estimator](#) and complete a new Form W-4 if they need to update their tax withholding. But while employee Form W-4s seem pretty consistent, there are some rules and technicalities you should be aware of, like state reciprocity and states with no income tax.



WHAT IS STATE RECIPROCITY?

If your business operates in more than one state, you'll probably be tasked with figuring out income tax withholding. While determining the correct amount to withhold from employee paychecks can be a tricky process to master, a general rule of thumb to follow is that taxes should be paid in the state where the service occurs. Now, where this gets a bit confusing is when an employee lives in one state and works in another. In that case, you will need to look into the laws of reciprocity and resident and non-resident taxation policies.

State reciprocity is an agreement between two states that allows individuals who work in one state and reside in another to only have taxes withheld for one state (usually the residential state).

For example, if an employee lives in Ohio and works in Indiana, that employee can ask their company to not withhold Indiana state taxes.

That said, the reverse is also true. If an employee lives in Indiana and works in Ohio, they could ask their employer to not withhold Ohio income tax under the reciprocal agreements between Ohio and Indiana. The employee in either scenario then files one Form W-2 at tax time in their resident state. While employees are ultimately responsible for their own withholding requests and should seek the information to be aware of what options they have, employers should always consult with a tax advisor if they have any questions.

Another challenge to work around is when your business has a “nexus,” or business presence or any operations, in a state. Having a physical presence in a state, like a store, office, or factory, can establish nexus and hold you subject to the withholding laws of that state. But, some states have stricter criteria when it comes to determining nexus, for example, a **2012 Virginia ruling** found an out-of-state employer with a salesperson who worked from a home office in Virginia had nexus in the state and was required to withhold VA income tax.



Which States Have No State Income Tax?

Currently, seven states do not require residents to pay income tax: Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming. While New Hampshire and Tennessee do not tax earned income, they do tax investment income. In 2019, investors must pay 5 percent on earned interest and 2 percent on dividends.

The content of this publication is provided for informational purposes only and does not contain or constitute tax or legal advice. You should not act on this information without seeking tax or legal professional counsel.

ALABAMA

Form Name: [A-4 \(last revised 03/2014\)](#)

Accepts Federal Form W-4: No

Comments: Employees must use the state form A-4 and cannot use the federal W-4 as a substitute because Alabama and federal law vary in the number of exemptions permitted.

ALASKA

Form Name: N/A

Accepts Federal Form W-4: N/A

Comments: No State Income Tax

ARIZONA

Form Name: [A-4 \(last revised 2019\)](#)

Accepts Federal Form W-4: No

Comments: Employees can indicate a withholding rate by filing Form A-4, Employee's Arizona Withholding Election, within five days of employment. Lacking this form, the employer should withhold at 2.7%. A new Form A-4 must be filed if the employee changes to another withholding rate.

ARKANSAS

Form Name: [AR4EC \(last revised 01/14/20\)](#)

Accepts Federal Form W-4: Yes

Comments: Employers must obtain from each employee an exemption certificate, Form AR4EC, Employee's Withholding Exemption Certificate, showing the number of exemptions claimed for withholding purposes. If a worker fails to provide the form, employers must withhold on the basis of zero exemptions.

The federal W-4 form may be used in substitution for the state AR4EC form; however, the state does not allow certain exemptions applicable under federal law, such as old-age, deafness, blindness, the special withholding allowances or itemized deductions. Employers using the W-4 are responsible for modifying the form to meet state requirements.

CALIFORNIA

Form Name: [DE4 \(last revised 2/2020\)](#)

Accepts Federal Form W-4: Yes

Comments: Each employee must complete either federal Form W-4, Employee's Withholding Allowance Certificate, or the equivalent state Form DE 4, Employee's Withholding Allowance Certificate, to indicate marital status and dependent or other allowances claimed. The W-4 can be used for both federal and state withholding purposes, but underwithholding of state tax can result. The filing of the DE 4 allows an employee to claim different marital status and allowances for state and federal purposes. If an employee files a DE 4, the employer is obligated to use that form to calculate state withholding.

COLORADO

Form Name: [No state form](#)

Accepts Federal Form W-4: Yes

Comments: Each employee must provide the employer with the federal Form W-4. Colorado does not issue a separate state withholding certificate. For Forms W-4 from 2019 or earlier, the number of allowances claimed is used to calculate state withholding. If the department determines that the number of allowances is incorrect, it will notify the employee that supporting evidence for the exemptions must be submitted within 10 days. If the certificate is ruled defective, a new withholding certificate for the employee will be sent.

Employers must send W-4s claiming more than 10 withholding allowances or claiming exemption from withholding for an employee whose wages would normally be expected to exceed \$200 a week to the Department of Revenue.

CONNECTICUT

Form Name: [CT-W4 \(last revised 12/2019\)](#)

Accepts Federal Form W-4: No

Comments: Employers must obtain a completed Form CT-W4, Employee's Withholding or Exemption Certificate, from each new employee when hired.

An existing employee must file a new Form CT-W4 within 10 days of a change in circumstances that increases tax liability. If a completed Form CT-W4 is not provided to the employer by the employee, withholding should be taken at the flat rate of 6.99%, without allowance for exemptions.

DELAWARE

Form Name: DE- W-4 (last revised 12/30/19)

Accepts Federal Form W-4: No

Comments: Federal 2020 Form W-4 can not be used for state withholding purposes. New DE W-4 not required unless a change or new hire.

DISTRICT OF COLUMBIA

Form Name: D-4 (last revised 10/2017)

Accepts Federal Form W-4: No

Comments: Every resident employee must file a Form D-4, Employee Withholding Exemption Certificate, indicating the number of exemptions claimed for withholding purposes. The certificate becomes effective with the first payment of wages or at the beginning of the next payroll period after the D-4 form is provided. If a resident employee does not file a Form D-4, the employer must withhold District of Columbia income tax as if the employee had claimed no exemptions.

FLORIDA

Form Name: N/A

Accepts Federal Form W-4: N/A

Comments: No State Income Tax

GEORGIA

Form Name: [G-4 \(last revised 02/15/19\)](#)

Accepts Federal Form W-4: No

Comments: Upon starting work, each employee must provide the employer with a signed Form G-4, State of Georgia Employee's Withholding Allowance Certificate, showing the number of allowances and the employee's filing status. The withholding certificate takes effect the first payroll period ending, or the first payment of wages after, the date the employee provides the G-4 form. If the employee does not provide a G-4 form, the employer must withhold on the basis of zero allowances.

Employers are required to send to the Revenue Department copies of all Forms G-4 claiming more than 14 allowances or exemption from withholding. In all cases, employers need not ascertain if the employee has claimed the correct number of allowances, but should notify the department if the number claimed seems excessive, submitting a copy by the due date of the return for the quarter during which the questionable certificate was received. The department will notify the employer of the appropriate basis for withholding.

HAWAII

Form Name: [HW-4 \(last revised 2019\)](#)

Accepts Federal Form W-4: No

Comments: Each new employee must complete a Form HW-4, Employee's Withholding Allowance and Status Certificate, showing the number of exemptions claimed, not to exceed the number of exemptions that the worker is entitled to claim. Federal W-4s are not acceptable. Employers that do not have a Form HW-4 for a worker must withhold as if the employee were single with no withholding exemptions.

IDAHO

Form Name: [ID W-4 \(last revised 12/11/2019\)](#)

Accepts Federal Form W-4: Yes

Comments: Every new employee must provide to the employer a withholding certificate showing the number of allowances claimed. A state withholding certificate, Form ID W-4, Employee's Withholding Allowance Certificate, was released Jan. 7, 2019.

If employees do not provide Form ID W-4 or a federal W-4 modified to report state allowances, employers may use the federal W-4 to calculate state withholding.

ILLINOIS

Form Name: IL-W-4 (last revised 12/2019)

Accepts Federal Form W-4: No

Comments: Each employee must provide the employer with a signed Form IL-W-4, Employee's Illinois Withholding Exemption Certificate, to indicate the number of exemptions claimed for state withholding purposes. The withholding certificate takes effect the first payroll period ending, or the first payment of wages after, the date the employee provides the form and remains in effect until the worker provides another certificate. An amended certificate is effective for the first wage payment made on or after the first status determination date (Jan. 1, May 1, July 1 and Oct. 1) unless the employer implements the changes at an earlier date. An employer that does not have a Form IL-W-4 from an employee must withhold on the basis of zero exemptions.

INDIANA

Form Name: WH-4 (last revised 12/2019)

Accepts Federal Form W-4: No

Comments: Each employee should complete a Form WH-4, Employees Withholding Exemption and County Residence Certificate, to be kept on file by the employer. The form, used to indicate the number of withholding allowances claimed by the employee, also serves to establish the employee's residency and county of principal work activity as of Jan. 1 of each year for county adjusted gross income tax withholding purposes. An employee changing county of residence or county of principal work activity must provide a new WH-4 form by the next Jan. 1. The state Form WH-4 must be used; the revenue department does not accept the federal Form W-4.

IOWA

Form Name: IA W-4 (last revised 11/1/19)

Accepts Federal Form W-4: No

Comments: Each worker must provide a Form IA W-4, Centralized Employee Registry Reporting Form and Employee Withholding Allowance Certificate, at the time of hiring. If an employee fails to provide an exemption certificate, the employer must withhold on the basis of no exemptions.

KANSAS

Form Name: [K-4 \(last revised 11/2018\)](#)

Accepts Federal Form W-4: No

Comments: Employers must use Form K-4, Employee's Withholding Allowance Certificate, for all new employees. The federal Form W-4 is not accepted.

Form K-4 should be completed as soon as an employee is hired or taxable payments begin. Employees should review the amount of tax withheld each year and show file new forms whenever there is a change in either marital status or number of exemptions.

If an employee does not complete a Form K-4, the employer must withhold wages at the single rate with no allowances.

KENTUCKY

Form Name: [K-4 \(last revised 12/2019\)](#)

Accepts Federal Form W-4: No

Comments: The withholding formula, revised May 9, 2018, no longer uses the personal exemption credit, only the standard deduction. Employees wishing to claim exemption from Kentucky withholding must file Form K-4, Kentucky's Withholding Certificate.

LOUISIANA

Form Name: [R-1300 \(L-4\) \(last revised 04/2011\)](#)

Accepts Federal Form W-4: No

Comments: Each employee must provide the employer with a completed Form L-4, Employee's Withholding Exemption Certificate, or Form L-4E, Exemption from Withholding Certificate. These certificates indicate the number of personal exemptions and credits for dependents claimed.

MAINE

Form Name: [W-4ME \(last revised 11/2019\)](#)

Accepts Federal Form W-4: No

Comments: Maine requires employees to complete Form W-4ME, Employee's Withholding Allowance Certificate. Form W-4ME allows employees to claim fewer allowances for state tax purposes than claimed for federal tax purposes and to request additional income tax be withheld. Employees who make changes to their federal Form W-4 must also change Form W-4ME.

Form W-4ME was revised for 2020 to use the number of the employee's dependents, instead of the number of allowances claimed on the federal Form W-4, as the starting point for calculating the number of state allowances. Employees that have already filled out Form W-4ME in 2019 or earlier do not need to complete the new version of the form if no changes are needed.

MARYLAND

Form Name: [MW 507 \(last revision #20-49\)](#)

Accepts Federal Form W-4: No

Comments: A new employee must give an employer a Form MW 507, Employee's Withholding Exemption Certificate, showing the number of exemptions claimed. The certificate is effective upon the first payment of wages and remains in effect until an amended certificate is furnished. Employers that do not have an MW 507 form must withhold on the basis of one withholding exemption.

MASSACHUSETTS

Form Name: [M-4 \(last revised 11/2019\)](#)

Accepts Federal Form W-4: See Comments

Comments: By an employee's start date, the employee must provide the employer with a signed withholding certificate indicating the number of allowances claimed for withholding purposes. If no withholding certificate is filed, the employer must withhold on the basis of no allowances.

Effective Jan. 1, 2020, new employees and current employees changing their withholding must use Form M-4, Massachusetts Employee's Withholding Exemption Certificate. If an employee hired in 2019 or earlier has not submitted Form M-4, the federal Form W-4 from 2019 or earlier may be used to calculate state withholding if no changes are needed.

MICHIGAN

Form Name: [MI-4 \(last revised 11/2019\)](#)

Accepts Federal Form W-4: No

Comments: Employers must obtain Form MI-W4, Employee's Michigan Withholding Exemption Certificate, from each employee to establish the number of personal and dependency exemptions claimed. This number cannot be more than the amount claimed on the employee's federal income tax return.

The federal Form W-4, Employee's Withholding Allowance Certificate, cannot be used because Michigan does not allow the additional withholding allowances for large itemized deductions or the special withholding allowance permitted in federal filing.

If an employee does not supply Form MI-W4, the employer must withhold on the basis of no exemptions.

MINNESOTA

Form Name: [W-4MN \(last revised 12/2019\)](#)

Accepts Federal Form W-4: See Comments

Comments: Every new worker must provide the employer with a signed withholding certificate indicating the number of withholding allowances claimed. Effective Jan. 1, 2020, new employees and current employees changing their state withholding must fill out Form W-4MN, Minnesota Employee Withholding Allowance/Exemption Certificate.

If an employee has not filled out Form W-4MN, a federal Form W-4 from 2019 or earlier may be used to calculate state withholding.

Without a Form W-4MN, or a federal Form W-4 from 2019 or earlier, employers should withhold on the basis of single with no allowances.

MISSISSIPPI

Form Name: [89-350 \(last revised 10/2019\)](#)

Accepts Federal Form W-4: No

Comments: Every employer must obtain from each employee and keep on file Form 89-350, Employee's Withholding Exemption Certificate, to establish the number of personal exemptions claimed. The federal Form W-4 does not supply the appropriate information for Mississippi withholding purposes and therefore is not acceptable.

MISSOURI

Form Name: [MO W-4 \(last revised 12/11/2018\)](#)

Accepts Federal Form W-4: No

Comments: Before starting work, each employee must provide the employer with a completed copy of Form MO W-4, Employee's Withholding Certificate, specifying the employee's filing status. Without Form MO W-4, the employer must withhold as if the employee was single. The withholding certificate becomes effective upon the first payment of wages and remains in effect until a new form is filed by the employee. The employer should file the Form MO W-4 with the state revenue department within 20 days of hiring a new employee.

Note: Form MO W-4 was revised Dec. 12, 2018, to remove the use of withholding allowances.

If an employee's filing status changes, the employee must file a new form.

MONTANA

Form Name: [MW-4 \(last revised 2019\)](#)

Accepts Federal Form W-4: See Comments

Comments: Before beginning work, every employee should provide the employer with a withholding certificate indicating the number of exemptions claimed for income tax purposes. Effective Jan. 1, 2019, Montana uses Form MW-4, Montana Employee's Withholding Allowance and Exemption Certificate, for state purposes, replacing the federal Form W-4, Employee's Withholding Allowance Certificate. Newly-hired employees and those wishing to claim exemption from withholding must fill out the Form MW-4. Current employees do not need to fill out the Form MW-4 unless they need to adjust their withholding.

If an employee required to provide Form MW-4 fails to do so, the employer must withhold on the basis of single with no exemptions.

NEBRASKA

Form Name: [W-4N \(last revised 11/2019\)](#)

Accepts Federal Form W-4: See Comments

Comments: Effective Jan. 1, 2020, Nebraska uses a state withholding certificate, Form W-4N, Employee's Nebraska Withholding Allowance Certificate, to calculate state withholding. Employees are to submit Form W-4N whenever they submit federal Form W-4 Jan. 1, 2020, or later. An employee's federal Form W-4 may be used to calculate state withholding if it was submitted before Jan. 1, 2020.

Employers must withhold tax from employees that have not submitted a valid state withholding certificate, defined as federal Form W-4 from 2019 or earlier, or Form W-4N starting in 2020, using the highest tax rate as if the employee was single and claimed zero allowances.

Until Dec. 31, 2019, Nebraska used the federal Form W-4 to calculate state withholding for all employees.

NEVADA

Form Name: N/A

Accepts Federal Form W-4: N/A

Comments: No State Income Tax

NEW HAMPSHIRE

Form Name: N/A

Accepts Fed W-4: N/A

Comments: No State Income Tax

NEW JERSEY

Form Name: [NJ-W-4 \(last revised 07/2018\)](#)

Accepts Federal Form W-4: See Comments

Comments: The federal Form W-4 may not be accurate for New Jersey withholding purposes; therefore, the state provides a withholding certificate, Form NJ-W4, Employee's Withholding Allowance Certificate. Employees use the form to claim state withholding allowances and determine which of New Jersey's five withholding rates are applicable to them.

NEW MEXICO

Form Name: No state form

Accepts Federal Form W-4: Yes

Comments: An employee can claim the same number of withholding allowances for state income tax withholding as for federal income tax withholding. Employers should rely on the allowances claimed by the employee on the federal Form W-4; the state does not issue a withholding form, and is planning to continue to use Form W-4 to calculate state withholding in 2020. Generally, if an employee's withholding is correct for federal purposes, it will be correct for state income tax purposes.

Note: Since an update to New Mexico's withholding methods released May 31, 2018, employers are limited to calculating state withholding using no more than three allowances, even if more are claimed.

NEW YORK

Form Name: IT-2104 (last revised 12/18/19)

Accepts Federal Form W-4: Yes

Comments: To ensure accuracy in withholding amounts, all employees should file a Form IT-2104, Employee's Withholding Allowance Certificate. Employees who have not filed federal Form W-4 or who wish to claim allowances other than those claimed for federal withholding tax purposes should complete Form IT-2104.

NORTH CAROLINA

Form Name: NC-4 (last revised 10/2017)

Accepts Federal Form W-4: No

Comments: Each employee must fill out a Form NC-4, Employee's Withholding Allowance Certificate, or Form NC-4EZ, Employee's Withholding Allowance Certificate, showing the number of exemptions claimed. If an employee fails to provide a certificate, the employer must withhold as if the employee were single with no withholding allowances. North Carolina and federal laws concerning exemptions differ; the federal W-4 is not acceptable for state purposes.

A certificate filed by an employee is effective upon the first payment of wages thereafter and generally remains in effect until a new one is furnished.

NORTH DAKOTA

Form Name: No state form

Accepts Federal Form W-4: Yes

Comments: Before starting employment, every employee should provide the employer with a completed copy of a withholding certificate indicating the number of exemptions claimed for income tax purposes. The federal W-4 is used for this purpose; North Dakota does not provide its own form.

OHIO

Form Name: IT 4 (last revised 05/2007)

Accepts Federal Form W-4: No

Comments: On or before beginning work, each employee must provide the employer with a completed Form IT-4, Employees' Withholding Exemption Certificate, indicating the number of exemptions claimed. The IT-4 form provides for optional withholding for an employee whose spouse works and will file a joint income tax return and for an individual who has two jobs. The state-issued form must be used; the federal W-4 form is not acceptable for state purposes.

The withholding certificate takes effect the first payroll period ending, or the first payment of wages after, the date the employee provides the certificate. If the employee does not provide a certificate, the employer must withhold on the basis of no exemptions.

OKLAHOMA

Form Name: OK-W-4 (last revised 03/2018)

Accepts Federal Form W-4: See Comments

Comments: Employers must rely on exemptions claimed by employees on the state Form OK-W-4, Employee's Withholding Allowance Certificate, except that employees who filed a federal Form W-4 before March 1, 2018, may continue to use the federal form if no changes are required. Employers are to use Form OK-W-4 for employees who began employment after Feb. 28, 2018 and for employees who must update the number of allowances they claim. Only if an employee has not filed either the federal W-4 or the OK-W-4 are employers to withhold as if the employee is single with zero allowances.

Employees must decide either to itemize deductions or use the state's standard deduction.

OREGON

Form Name: [OR-W-4 \(last revised 11/01/19\)](#)

Accepts Federal Form W-4: See Comments

Comments: Effective Jan. 1, 2020, Oregon uses Form OR-W-4, Oregon Employee's Withholding Statement and Exemption Certificate, for state purposes. Oregon previously used the federal Form W-4 for state purposes, allowing employees to fill out a second Form W-4 for state purposes to claim a different number of state withholding allowances than federal allowances. Employees who filed a second Form W-4 for state purposes in 2019 or earlier do not need to adjust their state withholding or file Form OR-W-4 unless they change their federal Form W-4 in 2020.

PENNSYLVANIA

Form Name: [No state form](#)

Accepts Federal Form W-4: No

Comments: Flat Rate- There are no withholding exemptions. Personal exemptions, standard deductions or dependent care credit do not apply under Pennsylvania income tax withholding.

PUERTO RICO

Form Name: [499 R-4.1 \(last revised 08/09/11\)](#)

Accepts Federal Form W-4: No

Comments: Employees should provide employers with a withholding exemption certificate, Form 499R-4.1, when employment begins. Lacking a certificate, the employer must withhold tax on the basis of no exemptions.

The withholding certificate takes effect with the first payroll period ending (or the first payment of wages) after the date the employee provides the form and remains in effect until the worker provides another certificate. An amended certificate is effective for the first wage payment made on or after the first status determination date (Jan. 1 or July 1) unless the employer implements the changes at an earlier date.

RHODE ISLAND

Form Name: [RI W-4 \(last revised 12/2019\)](#)

Accepts Federal Form W-4: See Comments

Comments: Rhode Island's state equivalent to the federal W-4 is Form RI W-4, Employee's Withholding Allowance Certificate.

Effective Jan. 1, 2020, Form RI W-4 must be used to calculate state withholding, and employees must complete Form RI W-4 at the start of employment. Employees hired before 2020 who have not already completed Form RI W-4 should do so. Form RI W-4 may be changed if the employee needs to adjust the amount of Rhode Island withholding. Adjustments to Form RI W-4 may be made at any time throughout the year.

Employers are not required to determine the correctness of the withholding allowance certificates.

SOUTH CAROLINA

Form Name: [SC W-4 \(last revised 12/13/2019\)](#)

Accepts Federal Form W-4: See Comments

Comments: Before commencing work, every employee should provide the employer with a completed withholding certificate indicating the number of allowances claimed for withholding purposes. If an employee fails to furnish a withholding certificate, withholding is calculated on the basis of zero allowances.

Effective Jan. 1, 2020, Form SC W-4, South Carolina Employee's Withholding Allowance Certificate, is used to calculate state withholding. New employees and any other employees who are making changes to their state withholding starting in 2020 must fill out Form SC W-4. Previously, the federal Form W-4 was used to calculate state withholding.

The certificate takes effect at the start of the next payroll period after the certificate is filed or with the first wage payment made without regard to a payroll period. The certificate remains in effect until replaced by a new certificate. Employees experiencing a change in the number of their allowances must provide an adjusted certificate to the employer within 30 days of the change.

SOUTH DAKOTA

Form Name: N/A

Accepts Federal Form W-4: N/A

Comments: No State Income Tax

TENNESSEE

Form Name: N/A

Accepts Federal Form W-4: N/A

Comments: No State Income Tax

TEXAS

Form Name: N/A

Accepts Federal Form W-4: N/A

Comments: No State Income Tax

UTAH

Form Name: [No state form](#)

Accepts Federal Form W-4: Yes

Comments: Employees are required to submit the federal Form W-4, but starting with the withholding methods effective May 1, 2018, the number of allowances claimed on the W-4 is no longer used to calculate state withholding. Only the employee's filing status is considered for state purposes.

VERMONT

Form Name: [W-4VT \(last revised 12/2018\)](#)

Accepts Federal Form W-4: See Comments

Comments: All employees are recommended to file Form W-4VT, Employee's Withholding Allowance Certificate. The state recommended the use of Form W-4VT beginning in 2019 out of concern that employees' state tax may be underwithheld if the federal Form W-4 was used. If an employee has not submitted Form W-4VT, the employer may withhold based on the filing status and withholding allowances shown on the federal W-4, but underwithholding may result. Effective Jan. 1, 2019, if an additional amount of withholding per paycheck is shown on the federal Form W-4, 30% of this amount should be withheld as additional state withholding.

VIRGINIA

Form Name: [VA-4 \(last revised 08/2011\)](#)

Accepts Federal Form W-4: No

Comments: Each employee must complete a Form VA-4, Employee's Virginia Income Tax Withholding Exemption Certificate, specifying the number of exemptions claimed. Lacking a certificate, the employer must withhold on the basis of no exemptions. The withholding certificate is effective with the first payment of wages and remains in effect until an amended certificate is filed. The state-issued form must be used.

Employees can claim the same number of exemptions under state law as under federal law except that additional withholding allowances for large itemized deductions or the special withholding allowance are not allowed for state withholding purposes. Employees cannot claim more exemptions than is permitted by law. Those who expect the Virginia income tax withheld to not equal their liability can claim fewer exemptions than they are entitled to claim or can request additional amounts be withheld.

WASHINGTON

Form Name: N/A

Accepts Federal Form W-4: N/A

Comments: No State Income Tax

WEST VIRGINIA

Form Name: WV/IT-104 (last revised 12/2009)

Accepts Federal Form W-4: Yes

Comments: Each employee should file a withholding exemption certificate, Form WV/IT-104, when employment begins. Employers can accept federal Form W-4 in lieu of Form WV/IT-104 unless the employee claims a different number of exemptions for state and federal purposes or is a nonresident. Special withholding allowances provided on Form W-4 cannot be claimed on West Virginia form WV/IT-104.

If an employee does not file a certificate, the employer must withhold the amount of tax as if the employee claims no exemptions.

WISCONSIN

Form Name: WT-4 (last revised 10/2019)

Accepts Federal Form W-4: See Comments

Comments: Each worker must provide the employer with a completed withholding exemption certificate. Through Dec. 31, 2019, federal Form W-4 may be used to calculate state withholding for all employees that claim the same number of state and federal allowances, while employees must use the state Form WT-4, Employee's Wisconsin Withholding Exemption Certificate/New Hire Reporting, to claim a different number of state allowances.

Effective Jan. 1, 2020, new employees and current employees who wish to change their withholding must use Form WT-4, but current employees do not need to fill out Form WT-4 if they do not need to change the number of state allowances claimed in 2019.

WYOMING

Form Name: N/A

Accepts Federal Form W-4: N/A

Comments: No State Income Tax



Disclaimer: This information is only provided as a guide and is only current as of 12/26/19. Clients should always consult individual state websites for the most current forms and publications as changes do occur often. Namely does not provide legal, accounting, or tax advice. Please consult with professional counsel for any tax, accounting or legal questions.

CONCLUSION

Navigating HR's legal and practical challenges across state lines can be challenging. Having trouble staying on top of new and evolving regulations? Check out our [Not-So-United States](#) infographic to see top 2020 compliance trends and new laws affecting employers.

Looking for more ways to stay compliant?

Check out Namely's new product offering, [Comply Advice & Action!](#)

Never worry about keeping up with compliance requirements again. Namely's Comply Advice & Action offers resources on current and pending employment regulations and intuitive tools to help your company stay compliant.

Ready to see how Namely can help manage and engage your multi-state workforce? [Click here](#) to request a personalized demo of Namely's compliance solution!



ABOUT NAMELY

Namely is the #1 HR Software company that empowers midsized businesses to build better workplaces. Its cloud-based software brings HCM, benefits, insights, payroll, and time into a single-view platform to help modern HR teams make data-driven decisions about their people and understand what's really going on in their workforce.

The Namely ecosystem includes powerful integrations with market-leading applicant tracking, identity management, ERP, compliance, E-Verify solutions, and more. Serving more than 1,400 clients with 280,000 employees globally, the company is backed by leading investors, including Altimeter Capital, GGV Capital, Matrix Partners, Scale Venture Partners, Sequoia Capital, Tenaya Capital, and True Ventures. For more information, visit www.Namely.com.

Visit www.Namely.com or request a demo to see how Namely's HR software can help your organization.