

**Examples of the correct way to complete a valid Form W-4 are shown below.**

- Complete the W-4 form for the **current year** and verify it is completed as shown below **before** sending it to State Payroll. Forms completed incorrectly cannot be processed and will be returned to the employee, which may affect the amount of taxes being withheld from the employee's paycheck.
- Employees with access to ESS may update their existing W-4 allowances on-line in the employee portal.
- Please call State Payroll with any questions or concerns at 801-538-3056, or send an email to: [payroll@utah.gov](mailto:payroll@utah.gov).

**The most common reasons for returning an invalid W-4 are:**

- The name on the W-4 does not match the Social Security card. If the last name differs from that shown on the social security card, check the box (on line 4) and follow the instructions for a replacement card.
- The Social Security Number (line 2), Marital Status box (line 3), Total number of allowances (line 5) or Employee's signature is missing.
- Additional amount (on line 6) is only for federal income tax. Use Finance form FI-41 for additional State taxes OR *employees with ESS access may complete their additional State withholding amount online in the ESS portal.*
- Entering the total number of allowances (on line 5) and writing "Exempt" (on line 7).

If claiming "Exempt", complete **only** lines 1,2,3,4 and 7, then sign the form to validate it. (Lines 5 and 6 **must** be left blank -- do not write anything on lines 5 or 6, including 0.). The Exempt status for the Form W-4 expires each year in February (the date is listed on the W-4 under Exemption from withholding). Understand that claiming exempt means there will not be any state or federal income tax withheld. Employee's that claim exempt need to complete/submit a new, current Form W-4 each year in February to continue the exemption from withholding; OR *employees with ESS access may complete this online in the ESS portal each year in February.*

**Example of a valid W-4 Form (Employee is not claiming Exempt on line 7)**

<b>Form W-4</b> Department of the Treasury Internal Revenue Service		Separate here and give Form W-4 to your employer. Keep the worksheet(s) for your records. <b>Employee's Withholding Allowance Certificate</b>		OMB No. 1545-0074 <b>**Use form for CURRENT year**</b>
1 Your first name and middle initial <b>Employee's first name &amp; middle initial</b>		Last name <b>(Name on W-4 MUST match name on Social Security Card)</b>		2 Your social security number <b>123-45-6789</b>
Home address (number and street or rural route) <b>Employee's home address</b>		3 <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married filing separately, check "Married, but withhold at higher Single rate."		4 If your last name differs from that shown on your social security card, check here. You must call 800-772-1213 for a replacement card. <input type="checkbox"/>
City or town, state, and ZIP code <b>Employee's city, state and ZIP code</b>		5 Total number of allowances you're claiming (from the applicable worksheet on the following pages) . . . . . 5 <b>1</b>		6 Additional amount, if any, you want withheld from each paycheck . . . . . 6 \$
7 I claim exemption from withholding for (year) and I certify that I meet <b>both</b> of the following conditions for exemption. • Last year I had a right to a refund of <b>all</b> federal income tax withheld because I had <b>no</b> tax liability, <b>and</b> • This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability. If you meet both conditions, write "Exempt" here . . . . . 7 <b>Exempt</b>		Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.		
Employee's signature (This form is not valid unless you sign it.) <b>Employee's signature</b>		Date <b>MM/DD/YYYY</b>		8 Employer's name and address (Employer: Complete boxes 8 and 10 if sending to IRS and complete boxes 8, 9, and 10 if sending to State Directory of New Hires.)
9 First date of employment		10 Employer identification number (EIN)		
For Privacy Act and Paperwork Reduction Act Notice, see page 4.		Cat. No. 10220Q		Form <b>W-4</b> (year)

**Example of a valid W-4 Form (Employee is claiming Exempt on line 7)**

<b>Form W-4</b> Department of the Treasury Internal Revenue Service		Separate here and give Form W-4 to your employer. Keep the worksheet(s) for your records. <b>Employee's Withholding Allowance Certificate</b>		OMB No. 1545-0074 <b>**Use form for CURRENT year**</b>
1 Your first name and middle initial <b>Employee's first name &amp; middle initial</b>		Last name <b>(Name on W-4 MUST match name on Social Security Card)</b>		2 Your social security number <b>123-45-6789</b>
Home address (number and street or rural route) <b>Employee's home address</b>		3 <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married filing separately, check "Married, but withhold at higher Single rate."		4 If your last name differs from that shown on your social security card, check here. You must call 800-772-1213 for a replacement card. <input type="checkbox"/>
City or town, state, and ZIP code <b>Employee's city, state and ZIP code</b>		5 Total number of allowances you're claiming (from the applicable worksheet on the following pages) . . . . . 5		6 Additional amount, if any, you want withheld from each paycheck . . . . . 6 \$
7 I claim exemption from withholding for (year) and I certify that I meet <b>both</b> of the following conditions for exemption. • Last year I had a right to a refund of <b>all</b> federal income tax withheld because I had <b>no</b> tax liability, <b>and</b> • This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability. If you meet both conditions, write "Exempt" here . . . . . 7 <b>Exempt</b>		Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.		
Employee's signature (This form is not valid unless you sign it.) <b>Employee's signature</b>		Date <b>MM/DD/YYYY</b>		8 Employer's name and address (Employer: Complete boxes 8 and 10 if sending to IRS and complete boxes 8, 9, and 10 if sending to State Directory of New Hires.)
9 First date of employment		10 Employer identification number (EIN)		
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