

W-4 Guide

STUDENTS: Neither Student Employment or the Department are able to tell you how to complete this document. Please see advices from a parent/guardian or tax advisor. More information may be found at the [IRS website](#).

You have two choices for your W-4.

1. You can choose to have taxes taken out. The amount of taxes taken out is decided by the total number of allowance you claim on line five.

By placing a “0” on line 5, you are indicating that you want the most amount of tax taken out of your pay each pay period.

If you wish to claim 1 for yourself instead, then less tax is taken out of your pay each pay period.

The higher the number of allowance, the less tax taken out of your pay each pay period. (See Example 1, below)

2. You can choose to have no taxes taken out of your tax and claim Exemption (see Example 2). If you are a Federal Work Study student employee, please note this does not automatically make you exempt from taxes. The top of the W-4 does state:

Note. If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$1,000 and includes more than \$350 of unearned income (for example, interest and dividends).

This includes all earnings combined for the tax year. If your income exceeds \$1000 you could end up paying taxes at the end of the tax year. Please contact a tax advisor for more information. If you choose exemption you will be asked to complete another W-4 at the end of the year because it expires. You will be notified via email.

The address you write on your W-4 is the address that will be entered into the Vanderbilt HR payroll system. This should be your permanent address. Please note that if you put your out-of-state home address other taxes may apply. You will be notified by Vanderbilt HR email, if applicable. Again, contact a parent/guardian or an accountant for further advisement regarding this issue.

You can change your W-4 at any time during the year. Download a new W-4 from the Student Employment website and submit to Student Employment for revisions.

Example 1

Line 5 indicates 1 allowance. This means a certain percent of tax will be taken out of each pay period.

Form W-4 Department of the Treasury Internal Revenue Service	Employee's Withholding Allowance Certificate ▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.	OMB No. 1545-0074 2014
1 Your first name and middle initial _____ Last name _____		2 Your social security number _____
Home address (number and street or rural route) _____		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
PERMANENT ADDRESS City or town, state, and ZIP code _____		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		5 1
6 Additional amount, if any, you want withheld from each paycheck		6 \$ _____
7 I claim exemption from withholding for 2014, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶		7 LEAVE BLANK
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.) ▶ _____		Date ▶ _____

Example 2

Line seven indicates Exempt. This means no taxes will be taken out each pay period.

Form W-4 Department of the Treasury Internal Revenue Service	Employee's Withholding Allowance Certificate ▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.	OMB No. 1545-0074 2014
1 Your first name and middle initial _____ Last name _____		2 Your social security number _____
Home address (number and street or rural route) _____		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
PERMANENT ADDRESS City or town, state, and ZIP code _____		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		5 LEAVE BLANK
6 Additional amount, if any, you want withheld from each paycheck		6 \$ BLANK
7 I claim exemption from withholding for 2014, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶		7 EXEMPT
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.) ▶ _____		Date ▶ _____

Student Employment reviews all [W-4 forms](#) to ensure they are complete and valid as described by the IRS. Prior to sending to Student Employment please review your [W-4 form](#) for accuracy.

[W-4 forms](#) are determined invalid if it has been:

- Altered in any way
- Is incomplete
- Is completed incorrectly or
- If the employee indicates verbally, when submitting, that the form contains false information.

All invalid [W4 forms](#) will be rejected and a new form required before any changes will be made to the employee's record.

The below line items on [W-4 forms](#) are required fields:

- 1 – Employee's name and address
- 2 – Social Security Number
- 3 – Marital Status (for withholding purposes)
- 5 – Total number of allowances (leave line 7 blank) **OR**
- 7 – "Exempt" (leave line 5 blank)

1 Your first name and middle initial	Last name	2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <small>Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.</small>
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. <input type="checkbox"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		5
6 Additional amount, if any, you want withheld from each paycheck		6 \$
7 I claim exemption from withholding for 2013, and I certify that I meet both of the following conditions for exemption. • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here		7
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.) ▶		Date ▶

Employee's signature and date are also required.

Employees claiming **exempt** on their W-4 will need to submit a **new W-4 Form each year by February 15th**. If a new form is not received by this date, Vanderbilt will process tax withholdings based on a prior W-4 submitted by the employee which did not claim "exemption". If there is not a prior applicable W-4 the status will be revised to "single with zero withholding allowances."

For more information regarding how much taxes will be withheld, please see the [Employer's Tax Guide](#) on the IRS Website.