## 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 <u>IRS website</u>.

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.

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	City or town, sta	ate, and ZIP code		4 If your last name differs from that	shown on your s	ocial security card
				check here. You must call 1-800-	772-1213 for a re	eplacement card.
5	Total number	of allowances you are o	laiming (from line <b>H</b> abov	e or from the applicable worksheet	on page 2)	5 1
6	Additional am	nount, if any, you want w	rithheld from each payche	eck		6 \$
7	I claim exemp	otion from withholding fo	or 2014, and I certify that I	meet both of the following condition	ns for exempti	on.
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				because I expect to have no tax liab		
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Student Employment reviews all <u>W-4 forms</u> to ensure they are complete and valid as described by the IRS. Prior to sending to Student Employment please review your <u>W-4 form</u> for accuracy.

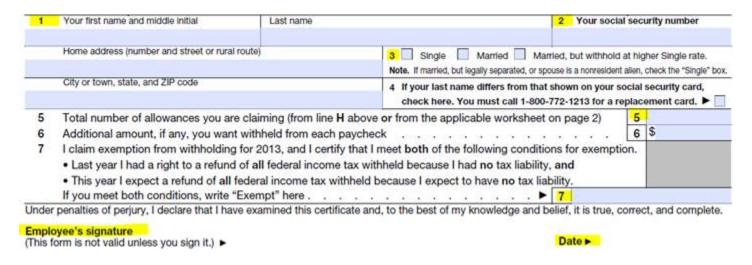
W-4 forms are determined invalid if it has been:

- 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 <u>W4 forms</u> 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)



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 15<sup>th</sup>. 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 <u>Employer's Tax</u> <u>Guide</u> on the IRS Website.