

# Understanding the 2020 W4 Form

Last Modified on 10/12/2021 11:18 am EDT

This topic provides additional guidance in implementing the newly updated W4 form.

## Where can I download the new W4?

See [About Form W-4, Employee's Withholding Certificate](#).

## Why was the W4 form redesigned?

The new design reduces the form's complexity and increases the transparency and accuracy of the withholding system. While it uses the same underlying information as the old design, it replaces complicated worksheets with more straightforward questions that make accurate withholding easier for employees.

## What happened to withholding allowances?

Allowances are no longer used for the redesigned W4. This change is meant to increase the transparency, simplicity, and accuracy of the form. In the past, the value of a withholding allowance was tied to the amount of the personal exemption. Due to changes in law, you cannot claim personal exemptions or dependency exemptions.

## Are all employees required to furnish a new W4?

No. Employees who have furnished a W4 in any year before 2020 are not required to furnish a new form merely because of the redesign. Employers will continue to compute withholding based on the information from the employee's most recently furnished W4.

## Are new employees first paid after 2019 required to use the redesigned W4?

Yes. All new employees first paid after 2019 must use the redesigned form. Similarly, any other employee who wishes to adjust their withholding must use the redesigned form.

## How do I handle new employees first paid after 2019 who do not furnish a W4?

New employees first paid after 2019 who fail to furnish a W4 will be treated as a single filer with no other adjustments. This means that a single filer's standard deduction with no other entries will be taken into account in determining withholding. This treatment also generally applies to employees who previously worked for you who were rehired in 2020 and did not furnish a new W4.

## What about employees paid prior to 2020 who want to adjust withholding from their pay dated January 1, 2020, or later?

Employees must use the redesigned form.

## May I ask all of my employees paid before 2020 to furnish new W4 forms?

Yes. You may ask, but as part of the request you should explain that:

- they are not required to furnish a new W4, and
- if they do not furnish a new W4, withholding will continue based on a valid form previously furnished.

For those employees who furnished forms before 2020 and who do not furnish a new one after 2019, you must continue to withhold based on the forms previously furnished. You are not permitted to treat employees as failing to furnish a W4 if they don't furnish a new W4.

Special rules apply to W4s claiming exemption from withholding.

The Internal Revenue Service has launched an online assistant designed to help employers, especially small businesses, easily determine the right amount of federal income tax to withhold from their workers' pay. Use the [Income Tax Withholding Assistant](#) if you typically use [Publication 15-T](#) to determine your employees' income tax withholding.

## Will there still be an adjustment for nonresident aliens?

Yes. The IRS will provide instructions in the 2020 Publication 15-T, Federal Income Tax Withholding Methods, on the additional amounts that should be added to wages to determine withholding for nonresident aliens. Additionally, nonresident alien employees should continue to follow the special instructions in Notice 1392 when completing their W4s.

## When can we start using the new 2020 W4?

The new 2020 W4 can be used **now** regarding wages to be paid in 2020

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