

**Gregory-Portland ISD**  
**PAYROLL FACT SHEET**  
**IRS Form W4 Employee's Withholding Certificate**

**WHAT IS FORM W4?**

IRS Form W4 Employee's Withholding Certificate is a form published by the Internal Revenue Service (IRS) that employees must provide to employers so that the correct federal income tax can be withheld from employee's pay. The form, which is completed by the employee (and may require assistance from a tax expert), is provided to the employer upon being hired. The form is NOT filed with the IRS and is only retained by the employer. Employees have a right to change their Form W4 at any time. Employers are required to withhold taxes based on the information provided by the employee on their W4.

**WHO IS RESPONSIBLE FOR FORM W4?**

RESPONSIBILITY	EMPLOYER	EMPLOYEE	PROFESSIONAL TAX ADVISOR
Furnishing a Completed Form W4 to Employer (Filed with Employer NOT the IRS)		X	
Updating Form W4 for Employee's Changes to Personal or Financial Situation		X	
Determining How to Complete Form W4		X	X
Determining Why Not Enough or Too Much Taxes Are Withheld		X	X
Providing Legal Advice or Analyzing Employee's Personal Situation as it pertains to Form W4			X
Keeping Informed of New Tax Laws or Changes Affecting Employee's Withholding	X	X	X
Withholding Taxes If Employee Fails to Provide a Timely Form W4 to Employer	X		
Withholding the Proper Amount of Taxes Based on Form W4 Information Currently on File	X		
Updating Tax Tables After IRS Publishes Changes	X		
Remitting Taxes to IRS for Amounts Withheld from Payroll	X		
Reporting Total Federal Income Taxes Withheld (Reported Annually on Form W2)	X		

**FORM W4 FAQs**

Question	Answer
Where can I obtain Form W4?	Visit the Payroll Department to request a form or download a form by visiting the Internal Revenue Service online at <a href="http://www.irs.gov">www.irs.gov</a>
Are employees required to furnish a new Form W4 every year?	No, the employer will use the most current Form W4 on file.
What if I don't furnish a Form W4 to my employer?	IRS requires the Employer to withhold taxes by treating the employee as a single filer with no other adjustments.
Can my Employer withhold more taxes than what I provided on my Form W4?	Yes, if the Employer receives an IRS notice to withhold additional taxes or a United States Court orders withholding of taxes.
My most current Form W4 on file with my employer is older than a more recent form that IRS released. Am I required to file a new Form W4 just because the form has changed?	No, your employer will continue to use your current form on file, however, if you choose to make changes to your form you will be required to make the changes using the most recent IRS form released.
What is the difference between IRS Form W4 Employee's Withholding Certificate and IRS Form W2 Wage and Tax Statement?	Form W4 is completed by the Employee and furnished to the Employer to determine the amount of federal income taxes to withhold from employee's pay. Form W2 is the annual form completed by your Employer and provided to you so that you can prepare your personal income tax.
I filed my personal income tax return and I think the amount of taxes being taken out of my pay is not correct, why is this?	There are several factors that determine your unique tax situation. While your employer is not allowed to provide any legal advice on this matter, there are many tax experts in the tax preparation and financial planning industry that can assist you. If you feel like the amount of withholding does not fit your projected tax plan, please consult advice from a tax professional.