

Employee Information Sheet

Check one: Add employee Update existing employee (only complete name and affected fields)

First name _____	M.I. _____	Last name _____		
Email address _____ <small>(provide to gain online access to paystubs/W-2s)</small>	Gender	Female	Male	Non-binary/ Other
Street address _____	Unit _____			
City _____	State _____	Zip code _____		
Social Security number _____	Date of birth ____ / ____ / ____	Hire date ____ / ____ / ____		

Pay schedule <small>(check one)</small>	Existing schedule: _____ on _____ <small>(weekly/biweekly/semimonthly/monthly) (day of the week/day of the month)</small>
	New schedule: _____ on _____ <small>(weekly/biweekly/semimonthly/monthly) (day of the week/day of the month)</small>
	starting ____ / ____ / ____ <small>(first pay date)</small>
	for pay period ____ / ____ / ____ through ____ / ____ / ____ <small>(period start) (period end)</small>

Work location <small>(check one)</small>	Main office location	Employee's home address	Other (list below)
	Street address _____	Unit _____	
	City _____	State _____	Zip code _____
	SOC (Indiana only) _____	(look up codes: https://www.hoosierdata.in.gov/coder/)	

Pay information <small>(check one)</small>
Hourly \$ _____ / hour
Salary \$ _____ per _____ <small>(week/month/year)</small>
Commission only

<u>Employee checklist:</u>	<u>Employer checklist:</u>
Direct deposit form	Direct deposit form (sign)
Voided check(s)	Form I-9 (complete/sign)
Form I-9	New hire reporting (complete/submit)
State withholding form	SOC code (complete/verify)
Federal W-4	Pay schedule (complete/verify)
	PTO/pay information (complete/verify)

Authorization for Direct Deposit

I, _____ (the "Payee"), hereby authorize _____ (the "Company") to send credit entries (and appropriate debit and adjustment entries), electronically or by any other commercially accepted method, to my account(s) indicated below and to other accounts I identify in the future (the "Account"). This authorizes the financial institution holding the Account to post all such entries. I agree that the ACH transactions authorized herein shall comply with all applicable U.S. Law. This authorization supersedes all prior authorizations, and will be in effect until the Company receives a written termination notice from myself and has a reasonable opportunity to act on it.

Do you wish to split your net pay between two bank accounts?

Yes (complete "Account 1," "Account 2," and "Split Direct Deposit" sections below)

No (complete only the "Account 1" section below; skip "Account 2" and "Split Direct Deposit" sections)

Account 1:

Name on bank account:

Bank name:

Routing (ABA) number:

Account number:

Checking

Savings

Account 2: (only required if setting up split direct deposit)

Name on bank account:

Bank name:

Routing (ABA) number:

Account number:

Checking

Savings

Split Direct Deposit: Deposit the first _____ % of net pay to Account 1 and deposit the remainder to Account 2 (only required if setting up split direct deposit)	\$
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SUPPLEMENTAL MATERIALS REQUIRED: Attach a voided check or printout from your bank to verify the routing and account numbers provided above. Supplemental materials must originate from the bank, show full routing and account numbers, and be **printed**, not handwritten. **This form cannot be accepted/executed without the required supplemental materials.**

I understand that it is my responsibility to ensure the accuracy and legibility of the information above, and that failure to do so may result in the delay or forfeiture of payment.

Employee Signature:

Print Name:

Date:

PBM use only:

Updated _____	by _____	Effective payroll: _____
(date)	(initial)	(date)

Employee's Withholding Certificate

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

2025

Step 1: Enter Personal Information	(a) First name and middle initial _____	Last name _____	(b) Social security number _____
	Address _____		Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
	City or town, state, and ZIP code _____		
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

TIP: Consider using the estimator at www.irs.gov/W4App to determine the most accurate withholding for the rest of the year if: you are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at www.irs.gov/W4App.

Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

(a) Use the estimator at www.irs.gov/W4App for the most accurate withholding for this step (and Steps 3-4). If you or your spouse have self-employment income, use this option; **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate

Complete Steps 3-4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(b) on the Form W-4 for the highest paying job.)

Step 3: Claim Dependent and Other Credits	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): Multiply the number of qualifying children under age 17 by \$2,000 \$ _____ Multiply the number of other dependents by \$500 \$ _____ Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here	3	\$ _____
Step 4 (optional): Other Adjustments	(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income	4(a)	\$ _____
	(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here	4(b)	\$ _____
	(c) Extra withholding. Enter any additional tax you want withheld each pay period	4(c)	\$ _____

Step 5: Sign Here	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.		
	_____ Employee's signature (This form is not valid unless you sign it.)		_____ Date

Employers Only	Employer's name and address _____	First date of employment _____	Employer identification number (EIN) _____
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

Exemption from withholding. You may claim exemption from withholding for 2025 if you meet both of the following conditions: you had no federal income tax liability in 2024 **and** you expect to have no federal income tax liability in 2025. You had no federal income tax liability in 2024 if (1) your total tax on line 24 on your 2024 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2025 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 17, 2026.

Your privacy. Steps 2(c) and 4(a) ask for information regarding income you received from sources other than the job associated with this Form W-4. If you have concerns with providing the information asked for in Step 2(c), you may choose Step 2(b) as an alternative; if you have concerns with providing the information asked for in Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c) as an alternative.

When to use the estimator. Consider using the estimator at www.irs.gov/W4App if you:

1. Are submitting this form after the beginning of the year;
2. Expect to work only part of the year;
3. Have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), or number of dependents, or changes in your deductions or credits;
4. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
5. Prefer the most accurate withholding for multiple job situations.

TIP: Have your most recent pay stub(s) from this year available when using the estimator to account for federal income tax that has already been withheld this year. At the beginning of next year, use the estimator again to recheck your withholding.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at www.irs.gov/W4App to figure the amount to have withheld.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work. Submit a separate Form W-4 for each job.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

Instead, if you (and your spouse) have a total of only two jobs, you may check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include **other tax credits** for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2025 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

Step 2(b) – Multiple Jobs Worksheet (Keep for your records.)



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on only ONE Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

- 1 Two jobs. If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3
2 Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a
b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b
c Add the amounts from lines 2a and 2b and enter the result on line 2c
3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc.
4 Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (along with any other additional amount you want withheld)

Step 4(b) – Deductions Worksheet (Keep for your records.)



- 1 Enter an estimate of your 2025 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income
2 Enter: { \$30,000 if you're married filing jointly or a qualifying surviving spouse; \$22,500 if you're head of household; \$15,000 if you're single or married filing separately }
3 If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-"
4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information
5 Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Married Filing Jointly or Qualifying Surviving Spouse

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$0	\$700	\$850	\$910	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020
\$10,000 - 19,999	0	700	1,700	1,910	2,110	2,220	2,220	2,220	2,220	2,220	2,220	3,220
\$20,000 - 29,999	700	1,700	2,760	3,110	3,310	3,420	3,420	3,420	3,420	3,420	4,420	5,420
\$30,000 - 39,999	850	1,910	3,110	3,460	3,660	3,770	3,770	3,770	3,770	4,770	5,770	6,770
\$40,000 - 49,999	910	2,110	3,310	3,660	3,860	3,970	3,970	3,970	4,970	5,970	6,970	7,970
\$50,000 - 59,999	1,020	2,220	3,420	3,770	3,970	4,080	4,080	5,080	6,080	7,080	8,080	9,080
\$60,000 - 69,999	1,020	2,220	3,420	3,770	3,970	4,080	5,080	6,080	7,080	8,080	9,080	10,080
\$70,000 - 79,999	1,020	2,220	3,420	3,770	3,970	5,080	6,080	7,080	8,080	9,080	10,080	11,080
\$80,000 - 99,999	1,020	2,220	3,420	4,620	5,820	6,930	7,930	8,930	9,930	10,930	11,930	12,930
\$100,000 - 149,999	1,870	4,070	6,270	7,620	8,820	9,930	10,930	11,930	12,930	14,010	15,210	16,410
\$150,000 - 239,999	1,870	4,240	6,640	8,190	9,590	10,890	12,090	13,290	14,490	15,690	16,890	18,090
\$240,000 - 259,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$260,000 - 279,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$280,000 - 299,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$300,000 - 319,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,170	19,170
\$320,000 - 364,999	2,040	4,440	6,840	8,390	9,790	11,100	12,470	14,470	16,470	18,470	20,470	22,470
\$365,000 - 524,999	2,790	6,290	9,790	12,440	14,940	17,350	19,650	21,950	24,250	26,550	28,850	31,150
\$525,000 and over	3,140	6,840	10,540	13,390	16,090	18,700	21,200	23,700	26,200	28,700	31,200	33,700

Single or Married Filing Separately

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$200	\$850	\$1,020	\$1,020	\$1,020	\$1,370	\$1,870	\$1,870	\$1,870	\$1,870	\$1,870	\$2,040
\$10,000 - 19,999	850	1,700	1,870	1,870	2,220	3,220	3,720	3,720	3,720	3,720	3,890	4,090
\$20,000 - 29,999	1,020	1,870	2,040	2,390	3,390	4,390	4,890	4,890	4,890	5,060	5,260	5,460
\$30,000 - 39,999	1,020	1,870	2,390	3,390	4,390	5,390	5,890	5,890	6,060	6,260	6,460	6,660
\$40,000 - 59,999	1,220	3,070	4,240	5,240	6,240	7,240	7,880	8,080	8,280	8,480	8,680	8,880
\$60,000 - 79,999	1,870	3,720	4,890	5,890	7,030	8,230	8,930	9,130	9,330	9,530	9,730	9,930
\$80,000 - 99,999	1,870	3,720	5,030	6,230	7,430	8,630	9,330	9,530	9,730	9,930	10,130	10,580
\$100,000 - 124,999	2,040	4,090	5,460	6,660	7,860	9,060	9,760	9,960	10,160	10,950	11,950	12,950
\$125,000 - 149,999	2,040	4,090	5,460	6,660	7,860	9,060	9,950	10,950	11,950	12,950	13,950	14,950
\$150,000 - 174,999	2,040	4,090	5,460	6,660	8,450	10,450	11,950	12,950	13,950	15,080	16,380	17,680
\$175,000 - 199,999	2,040	4,290	6,450	8,450	10,450	12,450	13,950	15,230	16,530	17,830	19,130	20,430
\$200,000 - 249,999	2,720	5,570	7,900	10,200	12,500	14,800	16,600	17,900	19,200	20,500	21,800	23,100
\$250,000 - 399,999	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
\$400,000 - 449,999	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
\$450,000 and over	3,140	6,490	9,160	11,660	14,160	16,660	18,660	20,160	21,660	23,160	24,660	26,160

Head of Household

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$450	\$850	\$1,000	\$1,020	\$1,020	\$1,020	\$1,020	\$1,870	\$1,870	\$1,870	\$1,890
\$10,000 - 19,999	450	1,450	2,000	2,200	2,220	2,220	2,220	3,180	4,070	4,070	4,090	4,290
\$20,000 - 29,999	850	2,000	2,600	2,800	2,820	2,820	3,780	4,780	5,670	5,690	5,890	6,090
\$30,000 - 39,999	1,000	2,200	2,800	3,000	3,020	3,980	4,980	5,980	6,890	7,090	7,290	7,490
\$40,000 - 59,999	1,020	2,220	2,820	3,830	4,850	5,850	6,850	8,050	9,130	9,330	9,530	9,730
\$60,000 - 79,999	1,020	3,030	4,630	5,830	6,850	8,050	9,250	10,450	11,530	11,730	11,930	12,130
\$80,000 - 99,999	1,870	4,070	5,670	7,060	8,280	9,480	10,680	11,880	12,970	13,170	13,370	13,570
\$100,000 - 124,999	1,950	4,350	6,150	7,550	8,770	9,970	11,170	12,370	13,450	13,650	14,650	15,650
\$125,000 - 149,999	2,040	4,440	6,240	7,640	8,860	10,060	11,260	12,860	14,740	15,740	16,740	17,740
\$150,000 - 174,999	2,040	4,440	6,240	7,640	8,860	10,860	12,860	14,860	16,740	17,740	18,940	20,240
\$175,000 - 199,999	2,040	4,440	6,640	8,840	10,860	12,860	14,860	16,910	19,090	20,390	21,690	22,990
\$200,000 - 249,999	2,720	5,920	8,520	10,960	13,280	15,580	17,880	20,180	22,360	23,660	24,960	26,260
\$250,000 - 449,999	2,970	6,470	9,370	11,870	14,190	16,490	18,790	21,090	23,280	24,580	25,880	27,180
\$450,000 and over	3,140	6,840	9,940	12,640	15,160	17,660	20,160	22,660	25,050	26,550	28,050	29,550

Form WT-4A	Worksheet For Employee Withholding Agreement	2025
1. Filing Status: <input type="checkbox"/> A. Single <input type="checkbox"/> B. Married, expect to file a joint Wisconsin tax return <input type="checkbox"/> C. Married, expect to file a separate Wisconsin tax return <input type="checkbox"/> D. Head of Household <i>Check one box</i>		
2. Estimated 2025 Wisconsin income. (Caution: Before entering an amount, see the instructions for line 2 on the reverse side. Include your income and your spouse's income if you checked filing status "B".)	2	
3. Estimated standard deduction and exemptions. (See instructions for line 3 and Standard Deduction Schedules on the reverse side. Use the schedule that corresponds with filing status checked. Part-year and nonresidents must prorate.)	3	
4. Estimated taxable income. (Subtract line 3 from line 2.)	4	
5. Estimated gross tax. (See Tax Rate Schedules on the reverse side. Use the schedule that corresponds with filing status checked.)	5	
6. Estimated credits. (See line 6 instructions on the reverse side.)	6	
7. Estimated net tax liability for 2025. (Subtract line 6 from line 5. If the amount on line 6 exceeds the amount on line 5, enter zero.)	7	
8. Amount previously withheld and amount paid by Wisconsin Estimated Income Tax Voucher for 2025. (If you checked filing status "B", include amounts for both yourself and your spouse.)	8	
9. Amount which will be withheld from spouse's wages during the balance of 2025. (Complete this line only if you checked filing status "B".)	9	
10. Remaining amount to be withheld from your wages. (Add lines 8 and 9 and subtract the total from the amount shown on line 7. Enter here and on line 1 of WT-4A agreement below.)	10	

WT-4A	Wisconsin Employee Withholding Agreement		2025
Employee's Last Name	First Name and Initial	This agreement expires on: <input type="checkbox"/> April 30, 2026 (Calendar year filers) <input type="checkbox"/> _____ (Fiscal year filers see instr.)	
	Social Security Number	Employer's Name	
Employee's Address (Number and Street)	Employer's Address (<i>Number and Street</i>)		
City, State and Zip Code	City, State and Zip Code		
EMPLOYEE – File a copy of this agreement and the above worksheet with your employer and, within 10 days, send a copy to: Wis. Dept. of Revenue PO Box 8906 Madison WI 53708-8906	1. Remaining amount to be withheld. (From line 10 of employee withholding worksheet above.)	1	
	2. Remaining number of payroll periods for 2025. (Obtain this figure from your employer.)	2	
	3. Amount to be withheld each payroll period. (Divide line 1 by the number of payroll periods entered on line 2.)	3	
EMPLOYER – Retain this agreement in your files. The amount on line 3 should be withheld from the employee's wages each payroll period rather than the amount determined from the Wis. Withholding Tax Guide.	<i>I declare that to the best of my knowledge and belief the information contained in this agreement is true, correct and complete.</i> <div style="display: flex; justify-content: space-between;"> _____ (Signature of employee) _____ (Date) </div>		

INSTRUCTIONS

Who may use this form for 2025

Form WT-4A may be filed by an employee who determines that the amount withheld from their wages will be more than the employee's estimated net tax liability for 2025. Form WT-4A is an agreement between the employee and employer that a lesser amount will be withheld from the employee's wages than is provided for in the Wisconsin income tax withholding tables.

Before filing Form WT-4A, you should first determine if your withholding can be reduced a sufficient amount by claiming the maximum number of exemptions allowed on Form WT-4, "Employee's Wisconsin Withholding Exemption Certificate" which you completed when you started employment with your employer. If you are not claiming the maximum number of exemptions allowed, you may decrease your withholding by filing a new Form WT-4 with your employer and claiming an increased number of

exemptions. If you are claiming the maximum number of exemptions allowed and your withholding is still more than your estimated net tax liability for 2025, you should file Form WT-4A.

Note: If you incurred no Wisconsin income tax liability for 2024 and anticipate no liability for 2025, you may claim complete exemption from Wisconsin income tax withholding on Form WT-4.

More than one employer

If you are employed by more than one employer, you may file an Employee Withholding Agreement (Form WT-4A) with each employer, provided that the total amount withheld by all employers approximates your anticipated income tax liability for 2025.

How to file

Complete both the WT-4A worksheet and the withholding agreement. Provide one copy of the worksheet and the withholding agreement to your employer. Mail another copy to the Department of Revenue within 10 days after the WT-4A is filed with your employer.

If you do not send a copy of Form WT-4A (including the worksheet) to the department within 10 days, the law provides for a \$10 penalty to be imposed against you.

Expiration date of Form WT-4A

Form WT-4A will expire on April 30, 2026 for 2025 calendar year filers. Calendar year filers should place an "X" in the April 30, 2026 box on Form WT-4A. For fiscal year filers, the agreement will expire on the last day of the fourth month following the close of their fiscal year. Fiscal year filers should enter the appropriate expiration date in the space provided on Form WT-4A and place an "X" in the box.

How to amend your agreement

If you have already filed Form WT-4A and you have a substantial increase or decrease in your 2025 estimated tax liability, you should fill out a new Form WT-4A. Write the word "AMENDED" at the top of the new form. File one copy of the amended Form WT-4A with your employer and mail one copy to the Department of Revenue within 10 days after it is filed with your employer.

Revocation and penalties

If the department determines that the amount to be withheld per the Employee Withholding Agreement, Form WT-4A, is insufficient, the department may void the agreement by notification to the employer and employee.

If an employee enters into an agreement with the intent to defeat or evade the proper withholding of tax, the employee will be subject to a penalty equal to the difference between the amount required to be withheld and the amount actually withheld for the period that the agreement was in effect. Any employee who willfully supplies an employer with false or fraudulent information regarding an Employee Withholding Agreement with the intent to defeat or evade the proper withholding of tax may be imprisoned not more than 6 months, or fined not more than \$500 plus the cost of prosecution, or both.

Completing the worksheet for the Employee Withholding Agreement

Line 2. Refer to the Wisconsin income reported on line 7 of Form 1 or line 30 of Form 1NPR of your Wisconsin income tax return. Your 2025 Wisconsin estimated income should be computed in the same manner as you computed your 2024 Wisconsin income, taking into account any changes you expect to occur in 2025.

Line 3. Your exemptions are \$700 for yourself, \$700 for your spouse if filing a joint return, and \$700 for each dependent. Add \$250 to the total if you are 65 years of age or over and, add \$250 if your spouse is 65 years of age or over. (Exception: If you are claimed as a dependent on someone else's return, you do not qualify for an exemption.) **Nonresidents and part-year residents** prorate the standard deduction as follows: (1) Figure your standard deduction using your federal adjusted gross income instead of your Wisconsin income, and (2) prorate using the ratio of Wisconsin income to federal adjusted gross income. Exemptions must also be prorated using the same ratio.

Line 6. Refer to a 2024 Wisconsin Form 1, or Form 1NPR.

Where to get forms and assistance

You may obtain additional forms and assistance in preparing Form WT-4A at the department's offices. A list of the department's office locations, open hours, and contact information is provided on the department's website: <https://www.revenue.wi.gov/Pages/FAQS/ise-address.aspx>.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations enacted as of October 17, 2024: sec. 71.66, [Wis. Stats.](#), and sec. Tax 2.92, [Wis. Adm. Code](#).

2025 Standard Deduction

Schedule for Single Taxpayers			
If Wisconsin income is:		The 2025 Standard Deduction is:	
over –	but not over –		of the amount over –
\$ 0	\$ 19,549	\$ 13,560	
19,549	132,549	13,560 less 12%	..... \$ 19,550
132,549	or over	0	
Schedule for Head of Household			
If Wisconsin income is:		The 2025 Standard Deduction is:	
over –	but not over –		of the amount over –
\$ 0	\$ 19,549	\$ 17,520	
19,549	57,210	17,520 less 22.515%	\$ 19,550
57,210	132,549	13,560 less 12%	..... 19,550
132,549	or over	0	
Schedule for Married Filing Jointly			
If Wisconsin income is:		The 2025 Standard Deduction is:	
over –	but not over –		of the amount over –
\$ 0	\$ 28,209	\$ 25,110	
28,209	155,169	25,110 less 19.778%	\$ 28,210
155,169	or over	0	
Schedule for Married Filing Separately			
If Wisconsin income is:		The 2025 Standard Deduction is:	
over –	but not over –		of the amount over –
\$ 0	\$ 13,389	\$ 11,930	
13,389	73,709	11,930 less 19.778%	\$ 13,390
73,709	or over	0	

2025 Tax Rate Schedules for Full-Year Residents*

Schedule A – Single, Head of Household, Estates and Trusts			
If taxable income is:		The 2025 Gross Tax is:	
over –	but not over –		of the amount over –
\$ 0	\$ 14,680	\$ 3.50%	..... \$ 0
14,680	29,370	513.80 + 4.40%	..... 14,680
29,370	323,290	1,160.16 + 5.30%	..... 29,370
323,290	or over	16,737.92 + 7.65%	..... 323,290
Schedule B – Married Filing Jointly			
If taxable income is:		The 2025 Gross Tax is:	
over –	but not over –		of the amount over –
\$ 0	\$ 19,580	\$ 3.50%	..... \$ 0
19,580	39,150	685.30 + 4.40%	..... 19,580
39,150	431,060	1,546.38 + 5.30%	..... 39,150
431,060	or over	22,317.61 + 7.65%	..... 431,060
Schedule C – Married Filing Separately			
If taxable income is:		The 2025 Gross Tax is:	
over –	but not over –		of the amount over –
\$ 0	\$ 9,790	\$ 3.50%	..... \$ 0
9,790	19,580	342.65 + 4.40%	..... 9,790
19,580	215,530	773.41 + 5.30%	..... 19,580
215,530	or over	11,158.76 + 7.65%	..... 215,530

* Nonresidents and part-year residents must prorate the tax brackets (amounts appearing in the first two columns of the 2025 Tax Rate Schedules) based on the ratio of their Wisconsin income to their federal adjusted gross income. For example, for a single individual the tax brackets are \$14,680, \$14,690, and \$293,920. Assuming the individual has a ratio of 20%, the first \$2,936 (\$14,680 x .20) is taxed at 3.50%, the next \$2,938 (\$14,690 x .20) is taxed at 4.40%, and the next \$58,784 (\$293,920 x .20) is taxed at 5.30%. Taxable income over \$64,658 (\$323,290 x .20) is taxed at 7.65%.