

<b>Form WT-4A</b>	<b>Worksheet For Employee Withholding Agreement</b>	<b>2025</b>
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	

<b>WT-4A</b>	<b>Wisconsin Employee Withholding Agreement</b>		<b>2025</b>
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		
<b>EMPLOYEE</b> – File a copy of this agreement and the above worksheet with your employer and, within 10 days, send a copy to: <b>Wis. Dept. of Revenue</b> <b>PO Box 8906</b> <b>Madison WI 53708-8906</b>	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	
<b>EMPLOYER</b> – 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;"> <span>_____ (Signature of employee)</span> <span>_____ (Date)</span> </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.

**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	

**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 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%.