

## Sample notice to employees (optional)

Re: New IRS Form W-4 for 2020

### Dear Employee:

The IRS has announced significant improvements to the IRS Form W-4, Employee's Withholding Certificate, for 2020. The new form and revised withholding calculations could affect your tax withholding and year-end refund or tax due amounts when you file your annual income tax return.

The 2020 Form W-4 is designed to be both easier and more accurate, permitting easy adjustments for anticipated tax credits, other income, and deductions. If you would like to adjust your withholding to account for these factors, you will now be able to simply enter your full-year estimated amounts on the Form W-4.

You can also use the IRS online "Withholding Estimator" at <http://www.irs.gov/w4app> to determine how to complete the 2020 Form W-4 so that you don't have too much or too little withheld during the year.

### Form W-4 Highlights

- There are three options for employees with multiple jobs or two-earner families:
  - Simplified worksheet in the W-4 instructions
  - Enhanced IRS online Withholding Estimator
  - New checkbox to automatically adjust for multiple jobs or two-earner families
- New filing status — Head of Household
- New adjustment entries:
  - Full-year child and dependent tax credits
  - Full-year other income; and,
  - Full-year deductions

In addition, you will still be able to authorize an additional dollar amount to withhold from each pay period, for any reason.

**We recommend that all new employees or existing employees that would like to adjust their withholding complete a 2020 Form W-4 no later than December XX, 2019, which will be applied to wages and withholding beginning in 2020.**

However, current employees are not required to submit a new Form W-4. If you do not submit a new Form W-4, withholding will continue to be based on the most recent Form W-4 that you provided.

If you have any questions, please contact \_\_\_\_\_ at \_\_\_\_\_.

Attachment: 2020 Form W-4 & Instructions