

Guidelines for Completing Federal and Missouri W-4's

All new employees are required to complete a paper form for federal and state withholding. Failure to provide Payroll with a valid withholding certificate will result in the withholding tax to be withheld at the highest "Single" marital status tax rate until a form W-4 is completed. New forms are posted on the Payroll webpage usually in December of each year. No white out or scratch outs are allowed. Ink must be used and is invalid if completed in pencil. Changes to federal withholding can be completed electronically through My Missouri State or complete a paper form and submit to Payroll. Changes to state withholding must be completed on paper and submitted to Payroll. International employees are subject to special rules and **must** meet with the International Programs to complete Forms W-4/MO W-4.

Federal Form W-4

Step 1 (a) (Required)	Print first name, middle initial, last name, home address, city, state, and zip code.
Step 1 (b) (Required)	Complete with nine-digit social security number.
Step 1 (c) (Required)	Must have a check mark in one box only. Leave blank if claiming exemption from withholding.
Step 2 (Optional)	Complete this step if you hold more than one job at a time or your spouse works.
Step 3 – 4 (b) (Optional)	Complete only if they apply to you.
Step 4 (c) (Optional)	Complete only if you want additional tax withheld each pay period.
Exempt from withholding	To claim exemption from withholding, certify that you meet both of the conditions below by writing "Exempt" on Form W-4 in the space below Step 4 (c). If the word "Exempt" is written under Step 4 (c), then Steps 2 through 4(c) MUST BE BLANK . W-4's claiming exemption from withholding is effective when it is filed with the employer and only for that calendar year. To continue to be exempt from withholding in the next calendar year, a new W-4 must be completed by February 15. You may claim exemption from withholding if you meet both of the following conditions: <ul style="list-style-type: none">• You had no federal income tax liability in the previous year and• You expect to have no federal income tax liability in the current year.
Step 5 (Required)	Employee signature and date. First date of employment: To be completed by the hiring department for new or rehires.

Missouri Form MO W-4

Full Name (Required)	Print full name as it appears on social security card.
Social Security # (Required)	Complete with nine-digit social security number.
Address (Required)	Print home address, city, state and zip code.
Filing Status (Required)	Must have a check mark in one box only.
Box 2 (Optional)	Box 2 is assumed to be zero if left blank. Employee may request an additional amount of tax to be withheld from each pay period in addition to the standard calculations.
Box 3 (Optional)	Box 3 is assumed to be zero if left blank. If employee expects to receive a refund (as a result of itemized deductions, modifications or tax credits) on their tax return, they may direct the employer to only withhold the amount indicated in box 3.
Box 4 (Optional)	If the word "Exempt" is written in box 4 then box 2 and 3 MUST BE BLANK . Mark box next to appropriate reason for the exemption. W-4's claiming exemption from withholding is effective when it is filed with the employer and only for that calendar year. To continue to be exempt from withholding in the next calendar year, a new W-4 must be completed by February 15.
Signature (Required)	Employee signature.
Date (Required)	Must be the date the form is signed, back dating is not allowed.
Date Services for Pay 1 st Performed by Employee	To be completed by the hiring department.