

W-4 – Student Guide

STUDENTS: We are unable to specifically advise you on what to claim for tax purposes. If you need tax advice please seek help from a parent/guardian or tax advisor. More information may be found at the [IRS website](#).

You have two choices for your W-4.

1. You can choose to have taxes taken out. The amount of taxes taken out is decided by the total number of allowance you claim on line five.

By placing a “0” on line 5, you are indicating that you want the most amount of tax taken out of your pay each pay period.

If you wish to claim 1 for yourself instead, then less tax is taken out of your pay each pay period.

The higher the number of allowance, the less tax taken out of your pay each pay period. (See Example 1, below)

2. You can choose not to have taxes taken out of your pay by claiming Exempt (see Example 2). Please note: If you are a Federal Work Study student employee this does not automatically make you exempt from taxes.

Exemption from withholding. You may claim exemption from withholding for 2019 if **both** of the following apply.

- For 2018 you had a right to a refund of **all** federal income tax withheld because you had **no** tax liability, **and**
- For 2019 you expect a refund of **all** federal income tax withheld because you expect to have **no** tax liability.

The address you write on your W-4 should be your current address. Please note that if you put your out-of-state home address other taxes may apply. Again, contact a parent/guardian or an accountant for further advisement regarding this issue.

You may also change your W-4 at any time during the year. Print a new W-4 from the University website and submit to the Payroll Office.

Example 1

Line 5 indicates 1 allowance. This means a certain percent of tax will be taken out of each pay period.

Separate here and give form to the year employer keeps the worksheet for your records.

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate ▶ Whether you're entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.		OMB No. 1545-0074 20	
1 Your first name and middle initial		Last name		2 Your social security number	
Jane A		Doe		123-45-6789	
Home address (number and street or rural route)			3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate.		
Permanent Address			Note: If married filing separately, check "Married, but withhold at higher Single rate."		
City or town, state, and ZIP code			4 If your last name differs from that shown on your social security card, check here. You must call 800-772-1213 for a replacement card. ▶ <input type="checkbox"/>		
Anywhere, MA 12345					
5 Total number of allowances you're claiming (from the applicable worksheet on the following pages)				5 1	
6 Additional amount, if any, you want withheld from each paycheck				6 \$	
7 I claim exemption from withholding for 2008, and I certify that I meet both of the following conditions for exemption.					
<ul style="list-style-type: none"> • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶				7	
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.					
Employee's signature (This form is not valid unless you sign it.) ▶				Date ▶	
8 Employer's name and address (Employer: Complete boxes 8 and 10 if sending to IRS and complete boxes 8, 9, and 10 if sending to State Directory of New Hires.)			9 First date of employment		10 Employer identification number (EIN)
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Example 2

Line seven indicates Exempt. This means no taxes will be taken out each pay period.

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate ▶ Whether you're entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.		OMB No. 1545-0074 20	
1 Your first name and middle initial		Last name		2 Your social security number	
Jane A		Doe		123-45-6789	
Home address (number and street or rural route)			3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate.		
Permanent Address			Note: If married filing separately, check "Married, but withhold at higher Single rate."		
City or town, state, and ZIP code			4 If your last name differs from that shown on your social security card, check here. You must call 800-772-1213 for a replacement card. ▶ <input type="checkbox"/>		
Anywhere, MA 12345					
5 Total number of allowances you're claiming (from the applicable worksheet on the following pages)				5 Blank	
6 Additional amount, if any, you want withheld from each paycheck				6 \$ Blank	
7 I claim exemption from withholding for 2008, and I certify that I meet both of the following conditions for exemption.					
<ul style="list-style-type: none"> • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶				7 Exempt	
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.					
Employee's signature (This form is not valid unless you sign it.) ▶				Date ▶	
8 Employer's name and address (Employer: Complete boxes 8 and 10 if sending to IRS and complete boxes 8, 9, and 10 if sending to State Directory of New Hires.)			9 First date of employment		10 Employer identification number (EIN)
For Privacy Act and Paperwork Reduction Act Notice, see page 4.			Cat. No. 10220Q		Form W-4

The below line items on [W-4 forms](#) are *required* fields:

- 1 – Employee’s name and address
- 2 – Social Security Number
- 3 – Marital Status (for withholding purposes)
- 5 – Total number of allowances (leave line 7 blank) **OR**
- 7 – “Exempt” (leave line 5 blank)

1 Your first name and middle initial	Last name	2 Your social security number
Home address (number and street or rural route)	3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <small>Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.</small>	
City or town, state, and ZIP code	4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. <input type="checkbox"/>	
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)	5	
6 Additional amount, if any, you want withheld from each paycheck	6 \$	
7 I claim exemption from withholding for 20 <input type="checkbox"/> , and I certify that I meet both of the following conditions for exemption. • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here 7		
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.		
Employee's signature (This form is not valid unless you sign it.) ▶		Date ▶

Employee’s signature and date are also required.

Employees claiming **exempt** on their W-4 will need to submit a [new W-4 Form each year by February 15th](#). If a new form is not received by this date, we are required to process tax withholdings based on “single with zero withholding allowances.”

International Students: Under the terms of *the international student F-1 visa status*, you must claim only ONE allowance on Line 5 and CANNOT claim EXEMPT.

For more information regarding how much taxes will be withheld, please see the [Employer’s Tax Guide](#) on the IRS Website.