

## **When are employees required to provide a new Form W-4**

- 1. An employee's filing status changes.** If a worker's status was originally "married filing jointly" and the status changes to "single" (including "single filing jointly") or "head of household," the employee must submit a new W-4. The same is true if someone's status changes from "head of household" to "single."
- 2. Someone starts a second job.** Employees who start another job and submit a W-4 for the new job with higher withholding rate tables must give the first employer a new W-4 that reflects this change. The same applies if a spouse does this and the couple is filing jointly.
- 3. An employee with multiple jobs receives a big raise.** If someone has multiple W-4s, completed one form using the multiple job procedures and expects to receive a raise of at least \$10,000 a year, the employee must submit a new W-4 updating the multiple jobs procedures section to that employer.
- 4. A child can no longer be claimed for the tax credit.** If someone claims the child tax credit and expects the number of qualifying children to change, you must receive a new W-4.
- 5. Other tax credits can't be claimed.** If the total amount of tax credits an employee can no longer claim exceeds \$500, the person needs to submit a new form.
- 6. The employee's deductions change.** Workers who expect the itemized deductions they claim on their taxes to decrease by more than \$2,300 should fill out an updated W-4.
- 7. A worker's no longer tax exempt.** Someone who now expects to pay taxes should give you a new W-4.