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EMPLOYEE SERVICES

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W-4 Form (Procedures Guide)

W-4 Form

**See the exception for non-resident international employees*

IRS Form W-4 (Employee's Withholding Allowance Certificate) determines the amount of federal and state income tax withholding deducted from an employee's wage payment. Federal regulations require a Form W-4 from all employees*.

Employee Services submits copies of the W-4 Form to the IRS when requested, and the employee may be restricted in changing his/her tax status until Employee Services has received written authorization from the IRS.

Important: A current tax year W-4 Form is required when setting up or making changes to tax withholding deductions.

Accessing, Completing and Submitting the Form W-4

Download the current-year Form W-4 [here](#) [1], or request it from your department. When completing the W-4, employees should follow the instructions provided on the form and on the [W-4 Instructions](#) [2] sheet, and fill it out using blue or black ink (pencil invalidates the form).

Employees should either submit the original Form W-4 to their department payroll liaison or mail the original Form W-4 directly to Employee Services (see address on W-4 Instructions sheet). Only original documents are valid; copies and facsimiles will not be accepted.

Note: Forms not received by the published due date for a specific pay cycle will not take effect until the next payroll cycle. Check the [payroll production calendar](#) [3]. Improperly completed/incomplete forms will be returned to the employee to correct or replace, and the taxes that are withheld as a result of the improper information cannot be refunded.

Failure to complete a Form W-4 also will result in withholding taxes being calculated at single status and zero allowances. This is the highest tax withholding rate. Taxes withheld due to an employee failing to complete a W-4 by the appropriate payroll deadline cannot be refunded.

Claiming Exempt

Employees who claim "exempt from withholding" must file a new W-4 with Employee Services

by February 1 of each year. Failure to submit a new Form W-4 by February 1 will result in withholding of single status and zero allowances, the highest rate. **Note:** A current year tax form is required.

Additional Federal/State Withholding

To have an additional flat dollar amount withheld for federal and/or state income tax, or to change (replace) an existing additional amount, download the Additional Federal/State Tax Withholding Request Form [4]. Complete and submit the original form to Employee Services. Only original documents are valid; copies and facsimiles will not be accepted.

This withholding will be in addition to the amount currently deducted, based on the marital status and number of allowances claimed on Form W-4. If the form is not received by the published due date, it will take effect for the next payroll cycle.

To cancel a request for additional federal and/or state income tax withholding, complete and submit the original Additional Federal/State Tax Withholding Cancellation Form [4]. Only original documents are valid; copies and facsimiles will not be accepted.

Payroll due dates for submission of the W-4 Form are available via the payroll production calendar [3], or employees may contact their payroll liaison.

The additional federal withholding amount is deducted on the monthly payroll (for monthly-paid employees) and/or on the second biweekly payroll (for biweekly-paid employees). Changes made to the flat dollar amount will **replace** the old value.

Example: The old amount was \$50 and the new amount you wish to have deducted is \$75. Record \$75 on the form to update this amount. Do not record \$25.

* **Exception: Non-resident international employees** Due to specific federal regulations governing withholding from non-resident employees' wages, all non-resident employees must make an appointment with an international tax specialist to fill out Form W-4. Contact a CU international tax specialist at 303-860-4200.

Source URL: <http://www.cu.edu/employee-services/business-partners-ppldr/business-partner-resources/employee-services-procedure-65>

Links:

[1] <http://www.irs.gov/pub/irs-pdf/fw4.pdf>

[2] <http://www.cu.edu/employee-services/policies/w-4-instructions>

[3] <http://www.cu.edu/employee-services/skillssoft/payroll-production-calendars>

[4] http://www.cu.edu/sites/default/files/policies/docs/Additional%20CO%20StateTax_ReqAuth_13.08.23Node%20938.x