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EMPLOYEE SERVICES

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W-4 Instructions & Procedures

Learn how to view and change your W-4 online using our [W-4 instructions](#) [1].

For IRS guidance on what to file on your W-4, please refer to the [IRS tax calculator](#) [2].

Please note: International employees are subject to special rules and should meet with an international tax specialist to complete the W-4 form. To schedule an appointment with an international tax specialist via the [online appointment scheduling system](#) [3].

About Form W-4

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 Form W-4 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 Form W-4

[Download the current-year Form W-4](#) [4], 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](#) [5] 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](#) [6]. 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 Exemption from Tax Withholding

Employees who claim "exempt from withholding" must file a new W-4 with Employee Services by Feb. 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](#) [7]. 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](#) [7]. 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](#) [8], 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.

Files:

 [W-4 Instructions](#)[9]

Source URL: <https://www.cu.edu/employee-services/policies/w-4-instructions-procedures>

Links:

[1] <https://www.cu.edu/download/file/fid/14868>

[2] <https://www.irs.gov/Individuals/IRS-Withholding-Calculator>

[3] <https://www.cu.edu/policies/international-tax-appointments>

[4] <https://www.irs.gov/pub/irs-pdf/fw4.pdf>

[5] <https://www.cu.edu/employee-services/policies/w-4-instructions-procedures>

[6] <https://www.cu.edu/employee-services/payroll-production-calendars>

[7]

https://www.cu.edu/sites/default/files/policies/docs/Additional%20CO%20StateTax_ReqAuth_13.08.23Node%20938

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

[9] <https://www.cu.edu/sites/default/files/policies/1013-w-4-instructions/files/w-4-instructions.pdf>