W-4 Instructions for Idaho Withholding

The Idaho State Tax Commission encourages you to review your W-4 to see if you have the right amount of state tax withheld from your paycheck. Having too little tax withheld can mean an unexpected tax bill when you file in 2019. Having too much tax withheld can mean less money in your paychecks. You might prefer to have less tax withheld and receive more in your paychecks throughout the year.

1. W-4 Line 5 – Idaho Allowances
Beginning in tax year 2018, Idaho has a child tax credit. To qualify for the credit, a child must be under age 17 as of December 31 of the tax year. The child must also live with you for more than half the year. For more accurate Idaho withholding, you should count the number of qualifying children and insert the Idaho allowance number on line 5 of your federal W-4 after the federal number. If you don’t have children who qualify for the credit, show the Idaho number on line 5 as 0.

Example: If your federal allowances total 4 but you have only 2 children that qualify for the Idaho child tax credit, the allowance numbers on line 5 should show as 4/2. (See W-4 example below.)

2. W-4 Line 6 – Additional Idaho Withholding
You may want an additional amount withheld from each paycheck if you:
- Have more than one job, or
- Are married and your spouse works, or
- Have a large amount of nonwage income

To withhold more, insert the additional Idaho amount on line 6 of your federal W-4 after the federal number.

Example: If you have nothing extra withheld for federal purposes but would like an extra $25 withheld for Idaho, you should show the amount on line 6 as $0/$25. (See W-4 example below.)

Remember to give the completed W-4 to your employer.

W-4 Example with Idaho Withholding Adjustments: