

2018 W-4 Worksheet for Idaho

The federal form W-4, *Employee's Withholding Allowance Certificate*, contains instructions to calculate your federal (IRS) withholding allowances. Use this worksheet to calculate the number of Idaho allowances and estimate any additional withholding you should claim on your W-4 for Idaho.

On the W-4, which box in section 3 do I check?

IF YOU'RE	CHECK THIS BOX IN SECTION 3 ON THE W-4
...single with one job	Single
...single with multiple jobs	Single
...married, filing jointly with one job	Married
...married, filing jointly and both people work (or you have multiple jobs)	Married, but withhold at higher Single rate
...married, filing separately	Married, but withhold at higher Single rate
...filing as head of household	Single
...a qualifying widow(er)	Married

Important: If you're married and both you and your spouse work or have multiple jobs, use the filing status of "Married, but withhold at higher Single rate" and **don't** complete Part C. This ensures that your employers deduct the most accurate amount of withholding from your paycheck.

Which parts of this worksheet do I complete?

If you have children who qualify for the Idaho Child Tax Credit or you're filing as head of household*	Complete Part A
If you plan to itemize deductions*	Complete Part B
If you're single or married filing separately with more than one job*	Complete Part C
If none of the above situations apply	Enter "0" as your Idaho number on the federal form W-4, line 5. Don't complete Part A, B, or C.

*Claim your allowances on the W-4 you fill out for your highest paying job for the most accurate withholding.

Actions to take to adjust your withholding allowance:

1. Get a form W-4 from your employer's HR department or from the IRS website (irs.gov).
2. Complete the form according to the instructions to determine your federal withholding.
3. Draw a slash (/) after the federal number you entered on line 5 of the W-4. Write in the *Idaho* number for line 5.
4. Draw a slash (/) after the federal amount you entered on line 6 of the W-4. Write in the additional *Idaho* amount for line 6.

See sample form W-4 on page 4.

PART A: IDAHO ALLOWANCE		
1.	<p>Enter the number of children in your household age 16 or under as of December 31, 2018.</p> <p>If you're married, claim your allowances on the highest paying job for the most accurate withholding.</p> <p><i>Example:</i> Bill and Terri are married. They have two children, a six-year-old and a 12-year-old. Since Bill's job pays more than Terri's job, <i>Bill</i> will claim the allowances for both children on the W-4 he gives to his employer. If Bill and Terri <i>both</i> claim the children, they could owe additional tax when they file next year's tax returns.</p>	
2.	<p>Enter "2" if your filing status will be head of household on your tax return. Otherwise, enter "0."</p>	
3.	<p>Enter the total of lines 1 and 2.</p> <p>If you aren't completing Parts B or C, enter <i>this</i> number as your Idaho number on the federal form W-4, line 5.</p>	

Note: Since Idaho's allowance number is based on the new Idaho Child Tax Credit, you don't need to claim Idaho allowances for you or your spouse.

PART B: ITEMIZED DEDUCTION		
<p>To avoid having too much withheld, complete lines 4-9 if you plan to itemize deductions. If you're married and both work or either of you have multiple jobs, complete this worksheet for the highest-paying job.</p> <p>Otherwise, skip Part B and continue to Part C.</p>		
4.	<p>Enter the estimated amount of your 2018 itemized deductions.</p> <p>Itemized deductions are: qualifying mortgage interest, charitable contributions, real estate taxes, medical expenses greater than 7.5% of your income. (See IRS Pub. 505.) Don't include local income taxes or general sales taxes.</p>	
5.	<p>Enter your standard deduction amount for 2018:</p> <ul style="list-style-type: none"> ● \$24,000 if married filing jointly or qualifying widow(er) ● \$18,000 if head of household ● \$12,000 if single or married filing separately 	
6.	<p>Subtract line 5 from line 4. If less than zero, enter "0".</p>	
7.	<p>Divide line 6 by \$2,960. Enter only whole numbers (rounding down).</p>	
8.	<p>Enter the number from line 3.</p> <p>If you didn't complete Part A, enter "0."</p>	
9.	<p>Add lines 7 and 8.</p> <p>Enter the total here and as the Idaho number on the federal form W-4, line 5.</p>	

PART C: MULTIPLE JOBS		
Complete lines 10-20 if you're <i>single or married filing separately</i> and have more than one job at a time. Otherwise, skip Part C.		
10.	If you completed Part B, enter the number from line 9. Otherwise, enter "0."	
11.	Multiply the number on line 10 by \$2,960.	
12.	Other than your primary job, how many jobs do you expect to have <i>at the same time</i> during 2018? (Don't count your primary job.)	
13.	Single standard deduction amount for 2018	\$12,000
14.	Multiply line 13 by line 12.	
15.	Enter an estimate of your 2018 income from other jobs (not including your primary job).	
16.	Enter the smaller of line 14 or line 15.	
17.	Subtract line 11 from line 16. Enter the result.	
18.	Multiply the amount on line 17 by 6.925% (.06925) and enter the result here. This is the additional amount you need to withhold (annually).	
19.	Enter the remaining number of your pay periods in 2018.	
20.	Divide the amount on line 18 by the number on line 19. This is the additional amount you need to withhold from each paycheck. Enter the amount here and as the Idaho number on the federal form W-4, line 6.	

Note: Claim the additional withholding amount on the highest-paying job for the most accurate withholding.

Important reminders

- A **higher** allowance number means that your employer is deducting less money from your paycheck.
- A **lower** allowance number means your employer is deducting more money from your paycheck.

federal on left, Idaho on right

Separate here and give Form W-4 to your employer. Keep the worksheet(s) for your records.

Form W-4 Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="font-size: small; margin: 0;">▶ 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.</p>	OMB No. 1545-0074 2018
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. 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"/>
5 Total number of allowances you're claiming (from the applicable worksheet on the following pages)		5 6 / 4
6 Additional amount, if any, you want withheld from each paycheck		6 \$ 0 / 25
7 I claim exemption from withholding for 2018, 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" in the space below. ▶		
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) _____

SAMPLE