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withheld and paid ratably from employee wages between Jan. 1, 2021, until April 30, 2021.

Jan. 19, 2021

<b>Form W-4</b> Department of the Treasury Internal Revenue Service		<b>Employee's Withholding Allowance Certificate</b> ▶ Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. ▶ Give Form W-4 to your employer. ▶ Your withholding is subject to review by the IRS.		OMB No. 1545-0074 <b>2020</b>
<b>Step 1:</b> Enter Personal Information	<b>1a</b> First name and middle initial _____ Last name _____		<b>1b</b> Social security number _____	
	Home address (number and street) _____			▶ Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to <a href="http://www.ssa.gov">www.ssa.gov</a> .
	City or town, state, and ZIP code _____			
	<b>1c</b> <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)			
Complete Steps 2 through 4 if they apply to you; otherwise, skip to Step 5. See instructions on page 2.				
<b>Step 2:</b> Account for Multiple Jobs	<b>Caution:</b> The correct amount of withholding depends on income earned from all jobs in the household. If you: • Hold more than one job at a time, or • Are married filing jointly and both you and your spouse work, account for this below or you may owe additional tax when filing your tax return. (If you and/or your spouse have income from self-employment, see page 2.) <b>2 Multiple jobs.</b> Do <b>only one</b> of the following. • Use the calculator at <a href="http://www.irs.gov/W4App">www.irs.gov/W4App</a> for most accurate withholding; <b>or</b> • Use Worksheet 1 on page 3 and enter the result on line 4c below for roughly accurate withholding; <b>or</b> • If there are only two jobs in your household, you may check here. Do the same on Form W-4 for the other job. With this option, more tax than necessary may be withheld from your wages, but you generally won't have too little tax withheld. . . . . ▶ <input type="checkbox"/>			
Complete lines 3 through 4b on Form W-4 for <b>only one job in the household</b> . (Your withholding will be most accurate if you do this on the Form W-4 for the highest paying job.)				
<b>Step 3:</b> Claim Dependents	<b>3 Dependents.</b> If your income will be \$200,000 or less (\$400,000 or less if married filing jointly) (see instructions): • Multiply the number of qualifying children under age 17 by \$2,000 ▶ \$ _____ • Multiply the number of other dependents by \$500 ▶ \$ _____			

The Internal Revenue Service has released [Notice 2021-11](#) addressing how employers who elected to defer certain employees' taxes can withhold and pay the deferred taxes throughout 2021 instead of just the first four months of the year.

In response to a presidential memorandum signed Aug. 8, 2020, Notice 2020-65 was

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Appropriations Act, 2021, signed into law December 27, extended the period that the deferred taxes are withheld and paid ratably. The period is now for the entire year – from Jan. 1, 2021, through Dec. 31, 2021. Notice 2021-11 makes changes to Notice 2020-65 to reflect this extended period. Payments made by Jan. 3, 2022, will be considered timely because Dec. 31, 2021, is a legal holiday. Penalties, interest and additions to tax will now start to apply on Jan. 1, 2022, for any unpaid balances

Employees could see their deferred taxes being collected immediately. Employees should check with their organization's payroll point of contact on what their collection schedule will be.

Additional tax relief related to the COVID-19 pandemic can be found on IRS.gov.

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