



*****PLEASE READ THE INSTRUCTIONS BEFORE COMPLETING THE EMPLOYEE ACTION REQUEST (EAR) TO AVOID DELAYS IN PROCESSING INCORRECTLY COMPLETED DOCUMENTS.*****

The Employee Action Request Form (EAR) was updated as of December 1st, 2020, due to tax changes implemented by the Federal Government. Below, please find additional guidance to complete section E of the EAR form as it pertains to Federal and State Withholding.

Please reference [IRS Form W-4](#), as it is helpful in completing Section E if you are not familiar with the entries required on the EAR form. The EAR form and IRS form W-4 reference the same information. You may also find the following link useful to help you choose your withholding: [IRS Withholding Calculator](#).

Bold items are directly quoted from the IRS Form W4 Instructions.

Section E-I

Item 1: If you are a Nonresident Alien, please check this box. Otherwise, skip to item 2

Item 2: Indicate your filing status for federal tax purposes only.

Item 3: If you are EXEMPT from paying federal taxes, please write "Exempt" in the box provided. STOP. Proceed to Section E-II.

Item 4: If you want higher withholding, please mark Y. This matches item 2C on the W4. If you mark the box on 2C, then you would indicate "Y" on the EAR. If you do not mark 2C, then you would indicate "N" on the EAR. ***If you (and your spouse) have a total of only two jobs, indicating "Yes", will result in the standard deduction and tax brackets being cut in half for each job to calculate withholding. This option is roughly accurate for jobs with similar pay.***

Note: For items 5-7, you do not have to put the amount that you can claim, you can also indicate other amounts, including "0".

Item 5: This box is the dollar amount you will claim for the Child Tax Credit or other dependent credit. This matches item 3 (Step 3) on the W4. If you are not including this, please enter a 0 for item 5 on the EAR. ***"Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return."***

Item 6: This is the amount you received from non-job sources, such as investments. This matches line 4(a) on the W4. If there is no other income to include, please enter a 0 for item 6 on the EAR. ***"If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals."***

Item 7: This is the difference between the standard deduction and your itemized deductions. Please reference line 4(b) and/or the Deduction Worksheet of the W4. If there is no difference to include, please enter a 0 for item 6 on the EAR. Utilize this item ***"if you expect to claim deductions other than the basic standard deduction on your 2021 tax return and want to reduce your withholding to account for these deductions."***

Section E-II

NEW – State Withholding is a required section. * Indicates a required item.

Item 8*: Indicate filing status for state withholding. This may be different than Federal.

Item 9*: Indicate the number of regular allowances you are claiming. (0-90)

Item 10: Indicate the number of additional allowances you are claiming.

The remaining parts of Section E have not changed.