

# Exemption from Income Tax Withholding Instructions

If you elect to claim exempt on your W-4, please see the information below.

## IRS: Exemption from Withholding

To qualify for this exempt status, the employee must have had no tax liability for the previous year and must expect to have no tax liability for the current year. However, if the employee can be claimed as a dependent on a parent's or another person's tax return, additional limitations may apply; refer to the instructions for Form W-4. A **Form W-4 claiming exemption from withholding is valid for only the calendar year in which it is filed with the employer.** To continue to be exempt from withholding in the next year, an employee must give you a new Form W-4 claiming exempt status by **February 15** of that year. If the employee does not give you a new Form W-4, withhold tax as if he or she is single, in which the most amount of taxes would be withheld.

## MN: Exemption from Withholding

If you claim exempt from Minnesota withholding, complete **ONLY** Section 2 of Form W-4MN and sign and date the form to validate it. If you complete Section 2, you **MUST** complete a new Form W-4MN by February 15 in each following year in which you claim an exemption from Minnesota withholding. Please see page 2 of Form W-4MN for additional information.

## Both forms are required if you are claiming exempt from withholding

Please complete the form as follows. Name, social security number, address, marital status, signature and date, as well as the arrowed items below are all required fields.

**Form W-4 Employee's Withholding Certificate** OMB No. 1545-0074  
2020

Department of the Treasury Internal Revenue Service

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.

**Step 1: Enter Personal Information**

(a) First name and middle initial Last name  
Address  
City or town, state, and ZIP code

(b) Social security number

(c)  Single or married filing separately  
 Married filing jointly (or Qualifying widow(er))  
 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.)

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 www.ssa.gov.

Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, when to use the online estimator, and privacy.

**Step 2: Multiple Jobs or Spouse Works**

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs. Do only one of the following.

(a) Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for most accurate withholding for this step (and Steps 3-4); or  
(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or  
(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld.

TIP: To be accurate, submit a 2020 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

Complete Steps 3-4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(b) on the Form W-4 for the highest paying job.)

**Step 3: Claim Dependents**

If your income will be \$200,000 or less (\$400,000 or less if married filing jointly):

Multiply the number of qualifying children under age 17 by \$2,000 **3**

Multiply the number of other dependents by \$500 **3**

Add the amounts above and enter the total here **3**

**Step 4 (optional): Other Adjustments**

(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income **4(a)**

(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here **4(b)**

(c) Extra withholding. Enter any additional tax you want withheld each pay period **4(c)**

**Exempt**

**Step 5: Sign Here**

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

Employee's signature (This form is not valid unless you sign it.) Date

Employer's name and address First date of employment Employer identification number (EIN)

St. Olaf College 1530 St. Olaf Ave. Northfield, MN 55057 41-0693379

For Privacy Act and Paperwork Reduction Act Notice, see page 3. Cat. No. 102202 Form W-4 (2020)

**mn DEPARTMENT OF REVENUE**

**2020 W4-MN, Minnesota Employee Withholding Allowance/Exemption Certificate**

**Employees**

Complete Form W-4MN so that your employer can withhold the correct Minnesota income tax from your pay. Consider completing a new Form W-4MN each year and when your personal or financial situation changes.

Employee's First Name and Initial Last Name Employee's Social Security Number

Permanent Address Marital Status (Check one)

Single, Married, but legally separated, or Spouse is a nonresident alien  
 Married, but withheld at higher Single rate

City State ZIP Code

Read instructions on back. Complete Section 1 OR Section 2, then sign and give the completed form to your employer. Do not complete both Section 1 and Section 2. Completing both sections will make the form invalid.

Section 1 — Determining Minnesota Allowances

A Enter "1" for yourself if no one else can claim you as a dependent ..... A  
B Enter "1" if any of the following apply: ..... B  
• You are single and have only one job  
• You are married, have only one job, and your spouse does not work  
• Your wages from a second job or your spouse's wages are \$1500 or less  
C Enter "1" for your spouse. You may choose to enter "0" if you are married and have either a working spouse or more than one job. (Entering "0" may help you avoid having too little tax withheld.) ..... C  
D Enter the number of dependents (other than your spouse or yourself) you will claim on your tax return. .... D  
E Enter "1" if you will file as Head of Household (see instructions for qualifying as Head of Household). .... E  
F Total number of allowances claimed. Add steps A through E. .... F  
If you plan to itemize deductions on your 2020 Minnesota income tax return, you may also complete the Itemized Deductions and Additional Income Worksheet. .... F

Section 2 — Exemption From Minnesota Withholding

Complete Section 2 if you claim to be exempt from Minnesota income tax withholding (see Section 2 instructions for qualifications). If applicable, check one box below to indicate why you believe you are exempt.

A I meet the requirements and claim exempt from both federal and Minnesota income tax withholding.  
 B Even though I did not claim exempt from federal withholding, I claim exempt from Minnesota withholding, because of all of the following:  
• I had no Minnesota income tax liability last year  
• I received a refund of all Minnesota income tax withheld  
• I expect to have no Minnesota income tax liability this year  
 C All of the following are true:  
• My spouse is a military service member assigned to a military location in Minnesota  
• My domicile (legal residence) is in another state  
• I am in Minnesota solely to be with my spouse. My state of domicile is \_\_\_\_\_  
 D I am an American Indian that resides and works on a reservation.  
 E I am a member of the Minnesota National Guard or an active duty U.S. military member and claim exempt from Minnesota withholding on my military pay.  
 F I receive a military pension or other military retirement pay as calculated under U.S. Code, title 10, sections 1401 through 1414, 1447 through 1455, and 12733 and I claim exempt from Minnesota withholding on this retirement pay.

**Minnesota Allowances and Additional Withholding**

1 Minnesota Allowances. Enter Step F from Section 1 above or Step 10 of the Itemized Deductions Worksheet ... 1  
2 Additional Minnesota withholding you want deducted each pay period (see instructions) ..... 2

I certify that all information provided in Section 1 OR Section 2 is correct. I understand there is a \$500 penalty for filing a false Form W-4MN.

Employee's Signature Date Daytime Phone

**Employees:** Give the completed form to your employer.

**Employers:** See the employer instructions to determine if you must send a copy of this form to the Minnesota Department of Revenue. If required, enter your information below and mail this form to the address in the instructions. (Incomplete forms are considered invalid.) We may assess a \$50 penalty for each required Form W-4MN not filed with us. Keep a copy for your records.

Name of Employer Federal Employer ID Number (EIN) Minnesota Tax ID Number  
Address City State ZIP Code