

INFORMATIONAL CIRCULAR NO: 20-P-024

DATE: January 6, 2020

SUBJECT: 2020 Form W-4 Required for Rehired Employees

EFFECTIVE DATE: Immediately

OAR CONTACT: Nancy Ruoff (785) 296-2853 nancy.ruoff@ks.gov

APPROVAL:

SUMMARY: 2020 Form W-4 Employee's Withholding Allowance Certificate
Required for Rehired Employees

The 2020 IRS Publication 15-T Federal Income Tax Withholding Methods has clarified the Form W-4 requirements for employees rehired in 2020 as follows:

“A new employee who is first paid wages in 2020, *including an employee who previously worked for you and was rehired in 2020*, and who fails to furnish a Form W-4 will be treated as if they had checked the box for Single or Married filing separately in Step 1(c) and made no entries in Step 2, Step 3, or Step 4 of the 2020 Form W-4...” *[emphasis added]*

Therefore, individuals rehired on or after January 1, 2020 must complete a 2020 W-4, Employee's Withholding Certificate. If no W-4 form is completed at the time of rehire the individual will be treated as if they had checked the box for Single or Married filing separately and no other adjustments. The 2020 IRS Form W-4, Employee's Withholding Certificate can be found at the IRS website at <https://www.irs.gov/pub/irs-pdf/fw4.pdf> and at the Office of Accounts and Report's website at <https://www.admin.ks.gov/resources/document-center>.

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