

Tax Withholdings

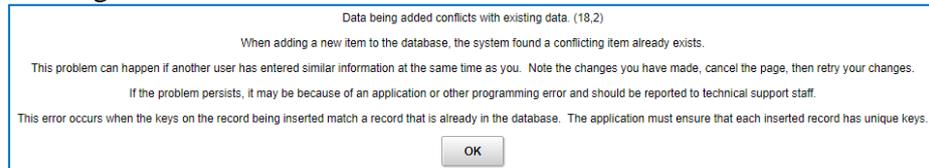
Overview

Introduction

This guide provides the procedures for P&As to change a member's Federal and State Income Tax Withholdings in Direct Access (DA).

Information

A new row must be added each time a member requests their tax withholdings be updated to maintain historical records. If changes are made to the current row, the following message will display upon clicking Save:



Only one new row may be added in a 24 hour period. Once the new row has been saved, none of the fields may be edited. To make additional changes, a new row will need to be added with the correct entries the next day. There is no Delete function or Correction mode for tax data. **You must contact PPC for any deletions or corrections.**

NOTE: When adding a new row to either Federal or State Tax Data tabs, a new row is **automatically added to the other tab**. It is good practice to review/update the information under both tabs prior to saving the data. While the Federal Tax Effective Date may be future dated, the State Tax Effective Date cannot be edited. Once the Fed Tax Data is saved, the State Tax Effective Date will automatically update to reflect the same Effective Date as noted on the Fed Tax Data tab. **DO NOT click Save until both tabs have been updated.**

Known Issue

For accessions, the State Withholding Tax (SWT) automatically reverts back to the member's Home of Record (HOR) after a REHIRE. Members may have SWT erroneously deducted if not caught. P&As need to review/update the SWT information when completing the accession and make all appropriate data entries.

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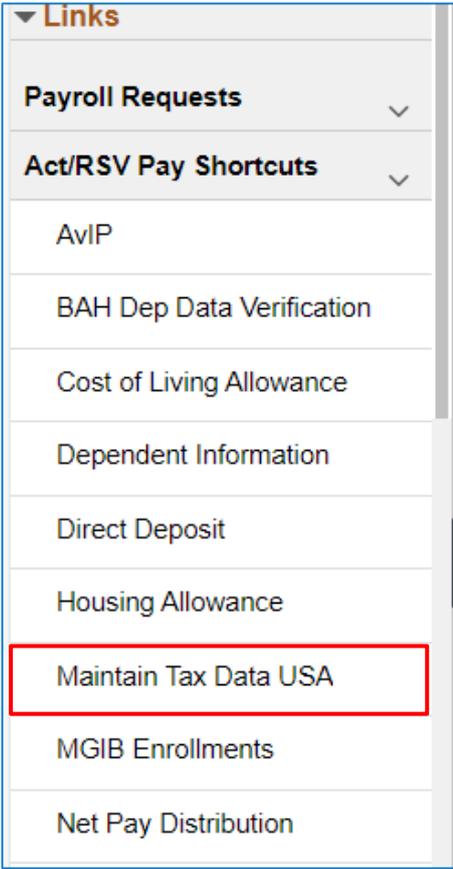
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Federal Tax Withholdings

Introduction This section provides the procedures for P&As to change a member’s Federal Income Tax Withholdings in DA.

IRS W-4 FAQ Please see the IRS’s Frequently Asked Questions (FAQ) for additional information: [FAQs on the 2020 Form W-4 | Internal Revenue Service \(irs.gov\)](https://www.irs.gov/faq).

Procedures See below.

Step	Action
1	<p>Click on the AD/RSV Payroll Workcenter Tile.</p> 
2	<p>Select the Maintain Tax Data USA option.</p> 

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Federal Tax Withholdings, Continued

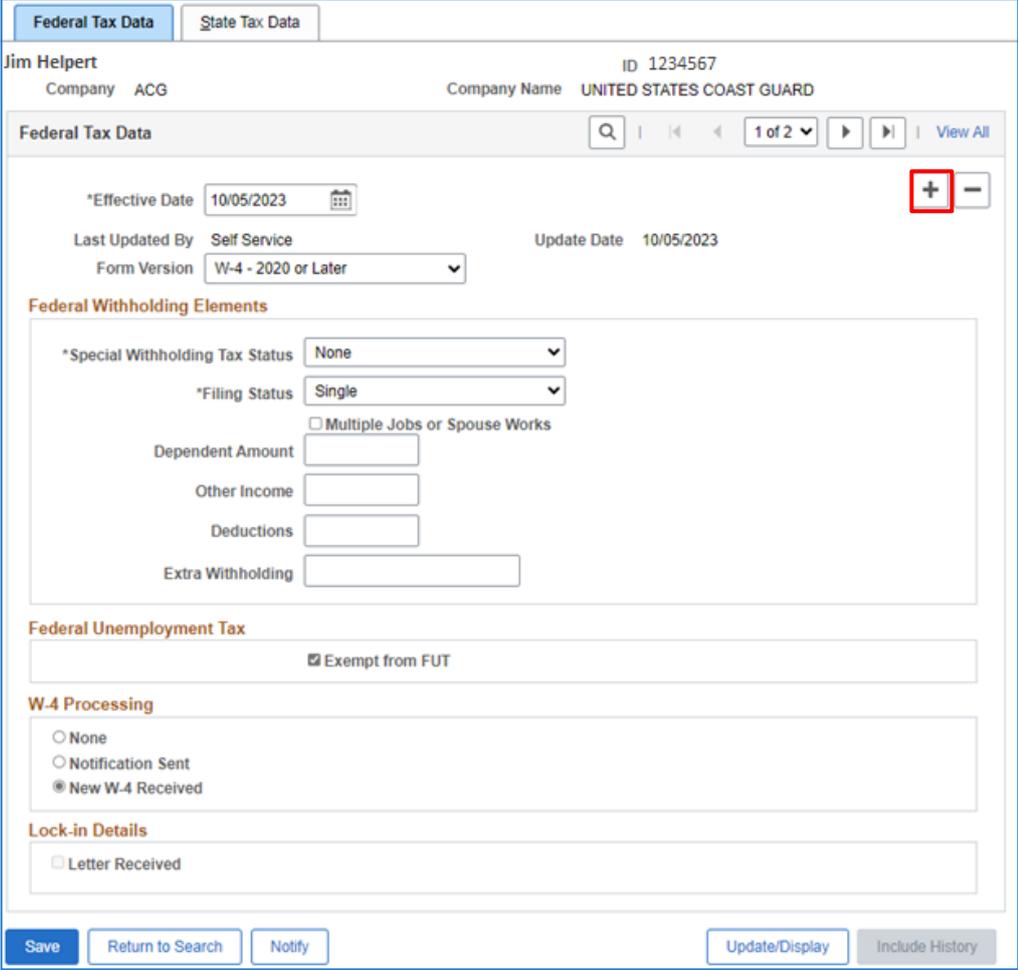
Procedures,
continued

Step	Action
3	<p>Enter the member's Empl ID and check the Include History box. Click Search.</p> <div data-bbox="343 517 1311 1178" style="border: 1px solid black; padding: 10px;"> <p>Maintain Tax Data USA Enter any information you have and click Search. Leave fields blank for a list of all values.</p> <p style="text-align: center;">Find an Existing Value</p> <p>▼ Search Criteria</p> <p>Empl ID begins with ▼ <input style="border: 2px solid red;" type="text"/></p> <p>Company begins with ▼ <input type="text" value=""/></p> <p>Name begins with ▼ <input type="text" value=""/></p> <p>Last Name begins with ▼ <input type="text" value=""/></p> <p>Second Last Name begins with ▼ <input type="text" value=""/></p> <p>Alternate Character Name begins with ▼ <input type="text" value=""/></p> <p><input style="border: 2px solid red;" type="checkbox"/> Include History <input type="checkbox"/> Case Sensitive</p> <p>Search Clear Basic Search  Save Search Criteria</p> </div>

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Federal Tax Withholdings, Continued

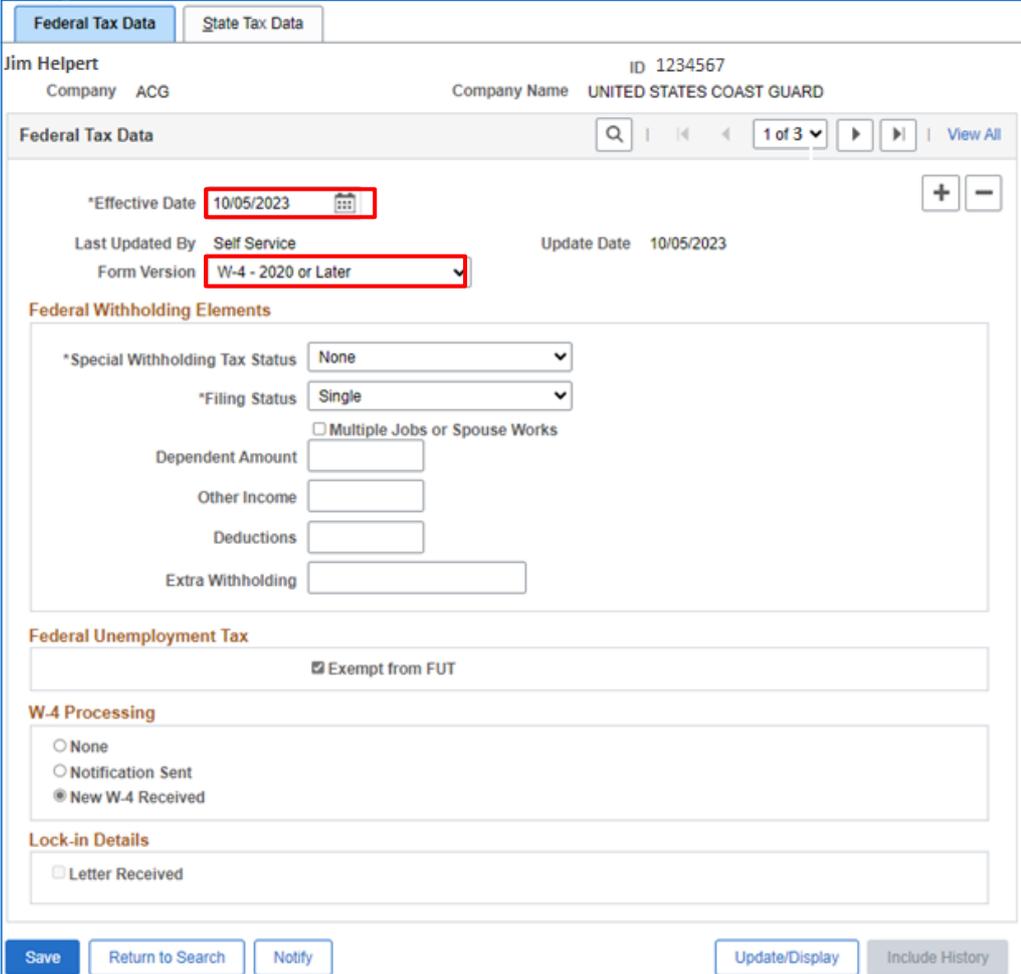
Procedures,
continued

Step	Action
4	<p>The member's current Tax Data will display. DO NOT OVERTYPE the existing data. To change a member's Federal Income Tax Withholding, click the (+) button to add a new row.</p> 

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Federal Tax Withholdings, Continued

Procedures,
continued

Step	Action
5	<p>A new row will display.</p> <ul style="list-style-type: none"> • Effective Date – The current date will display. This may be future dated but do NOT enter a date prior to the current date. • Federal Withholding Form Version – Select the 2020 or Later from the drop down. 

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Federal Tax Withholdings, Continued

Procedures,
continued

Step	Action
6	<p>Federal Withholding Elements:</p> <ul style="list-style-type: none"> • Special Withholding Tax Status – Using the drop-down, select the appropriate tax status based on the member’s W-4 form. • Filing Status – Using the drop-down, select the appropriate filing status based on the member’s W-4 form. • Multiple Jobs or Spouse Works – check this box as indicated per line 2(c) of the member’s W-4 form. • Dependent Amount – Enter the whole dollar amount per line 3 of the member’s W-4 form. • Other Income (NOT FROM OTHER JOBS) – Enter the whole dollar amount per line 4(a) of the member’s W-4 form. See NOTE. • Deductions – Enter the whole dollar amount per line 4(b) of the member’s W-4 form. • Extra Withholding – Enter any additional tax (line 4 (c) of the member’s W-4 form) to be withheld from each pay period (whole number only with no decimal). <p>NOTE: Do <u>NOT</u> enter income from other jobs where that income is already taxed. For more information on taxable income and extra withholdings, see IRS Publication 505 at https://www.irs.gov/pub/irs-pdf/p505.pdf.</p> <div data-bbox="344 1229 1305 1760" style="border: 1px solid blue; padding: 10px;"> <p>Federal Withholding Elements</p> <p>*Special Withholding Tax Status <input type="text" value="None"/></p> <p>*Filing Status <input type="text" value="Single"/></p> <p><input type="checkbox"/> Multiple Jobs or Spouse Works</p> <p>Dependent Amount <input type="text"/></p> <p>Other Income <input type="text"/></p> <p>Deductions <input type="text"/></p> <p>Extra Withholding <input type="text"/></p> </div>

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Federal Tax Withholdings, Continued

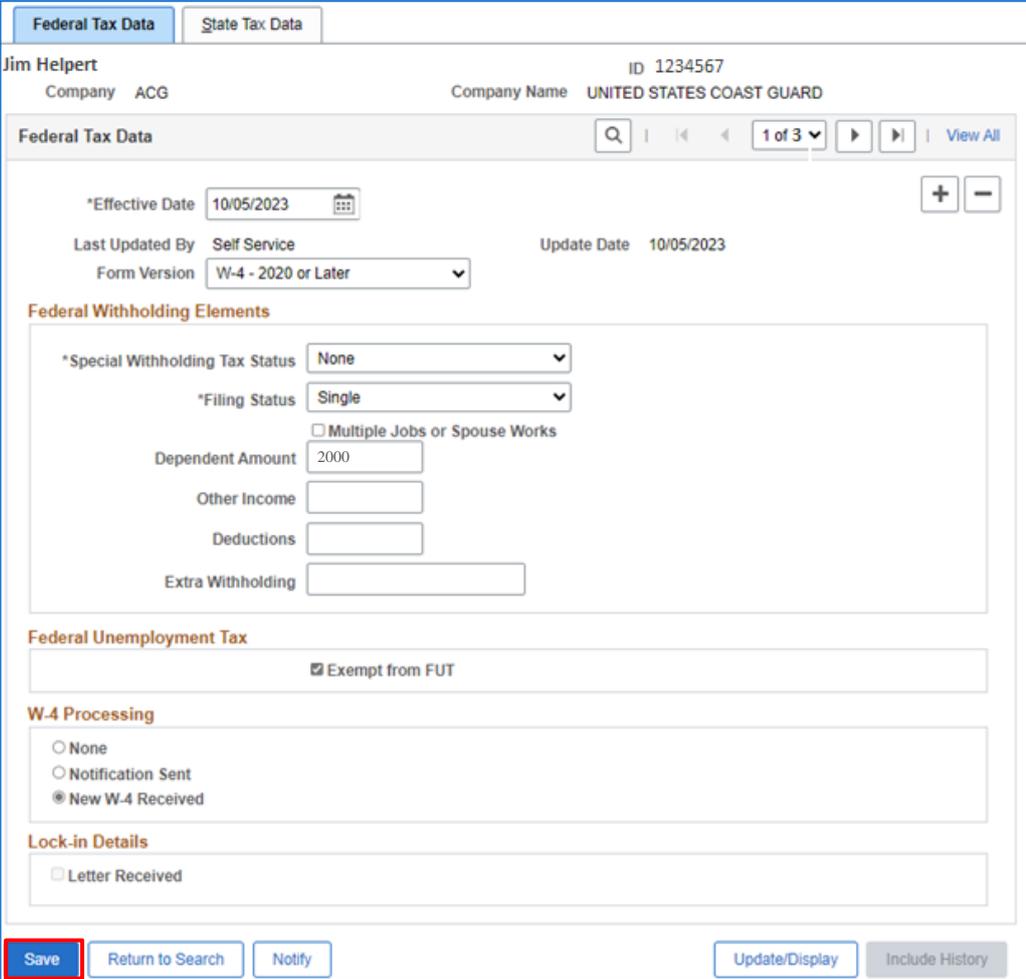
Procedures,
continued

Step	Action
7	<p>Federal Unemployment Tax:</p> <ul style="list-style-type: none"> The Exempt from FUT should be checked (default). <p>W-4 Processing:</p> <ul style="list-style-type: none"> Select the appropriate radio button to indicate how the member notified the SPO requesting Tax Withholding changes. <ul style="list-style-type: none"> – None – Notification Sent – New W-4 Received <div style="border: 1px solid blue; padding: 5px; margin-top: 10px;"> <p>Federal Unemployment Tax</p> <div style="border: 1px solid gray; padding: 5px; text-align: center;"> <input checked="" type="checkbox"/> Exempt from FUT </div> <p>W-4 Processing</p> <div style="border: 1px solid gray; padding: 5px;"> <p><input type="radio"/> None</p> <p><input type="radio"/> Notification Sent</p> <p><input checked="" type="radio"/> New W-4 Received</p> </div> </div>

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Federal Tax Withholdings, Continued

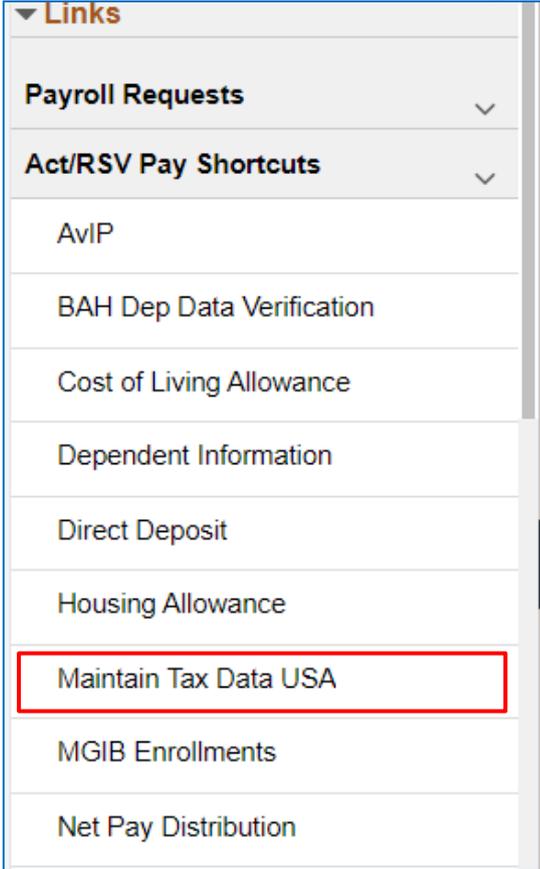
Procedures,
continued

Step	Action
8	<p>It is recommended the State Tax Data also be reviewed even if no changes are required/requested. See the State Tax Withholdings section for guidance on reviewing State Tax Data.</p> <p>Once all information on both the Federal Tax Data and State Tax Data tabs has been entered, click Save.</p>  <p>The screenshot shows a web form for 'Federal Tax Data' for Jim Helpert (ID 1234567) at the United States Coast Guard. The form includes the following sections:</p> <ul style="list-style-type: none"> Header: Name (Jim Helpert), ID (1234567), Company (ACG), and Company Name (UNITED STATES COAST GUARD). Navigation: Search icon, page indicator (1 of 3), and 'View All' link. Metadata: *Effective Date (10/05/2023), Last Updated By (Self Service), Form Version (W-4 - 2020 or Later), and Update Date (10/05/2023). Federal Withholding Elements: <ul style="list-style-type: none"> *Special Withholding Tax Status: None *Filing Status: Single <input type="checkbox"/> Multiple Jobs or Spouse Works Dependent Amount: 2000 Other Income: [Empty field] Deductions: [Empty field] Extra Withholding: [Empty field] Federal Unemployment Tax: <input checked="" type="checkbox"/> Exempt from FUT W-4 Processing: <ul style="list-style-type: none"> <input type="radio"/> None <input type="radio"/> Notification Sent <input checked="" type="radio"/> New W-4 Received Lock-in Details: <input type="checkbox"/> Letter Received Buttons: Save (highlighted in red), Return to Search, Notify, Update/Display, and Include History.

State Tax Withholdings

Introduction This section provides the procedures to change a member’s State Income Tax Withholdings in DA.

Procedures See below.

Step	Action
1	<p>If a Federal Tax Withholding row was just added, skip to Step 5. Click on the AD/RSV Payroll Workcenter Tile.</p> 
2	<p>Select the Maintain Tax Data USA option.</p> 

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State Tax Withholdings, Continued

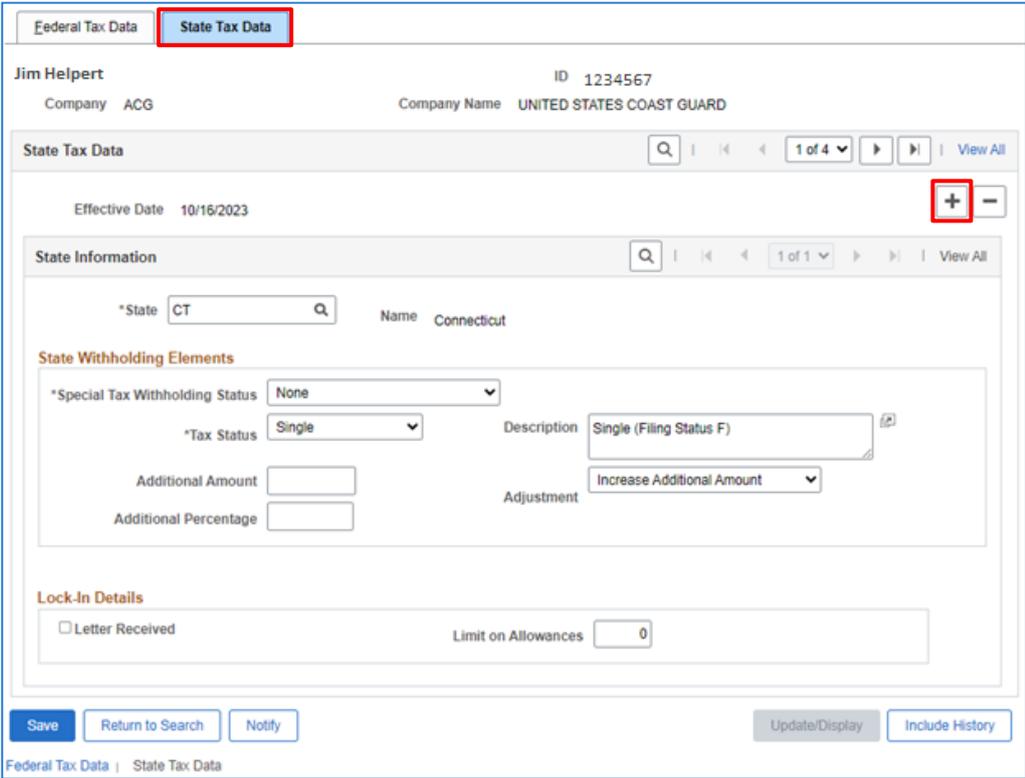
Procedures,
continued

Step	Action
3	<p>Enter the member's Empl ID and check the Include History box. Click Search.</p> <div data-bbox="343 517 1311 1178" style="border: 1px solid black; padding: 10px;"> <p>Maintain Tax Data USA Enter any information you have and click Search. Leave fields blank for a list of all values.</p> <p style="text-align: center;">Find an Existing Value</p> <p>▼ Search Criteria</p> <p>Empl ID begins with ▼ <input style="border: 2px solid red;" type="text"/></p> <p>Company begins with ▼ <input type="text" value=""/></p> <p>Name begins with ▼ <input type="text" value=""/></p> <p>Last Name begins with ▼ <input type="text" value=""/></p> <p>Second Last Name begins with ▼ <input type="text" value=""/></p> <p>Alternate Character Name begins with ▼ <input type="text" value=""/></p> <p><input style="border: 2px solid red;" type="checkbox"/> Include History <input type="checkbox"/> Case Sensitive</p> <p>Search Clear Basic Search Save Search Criteria</p> </div>

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State Tax Withholdings, Continued

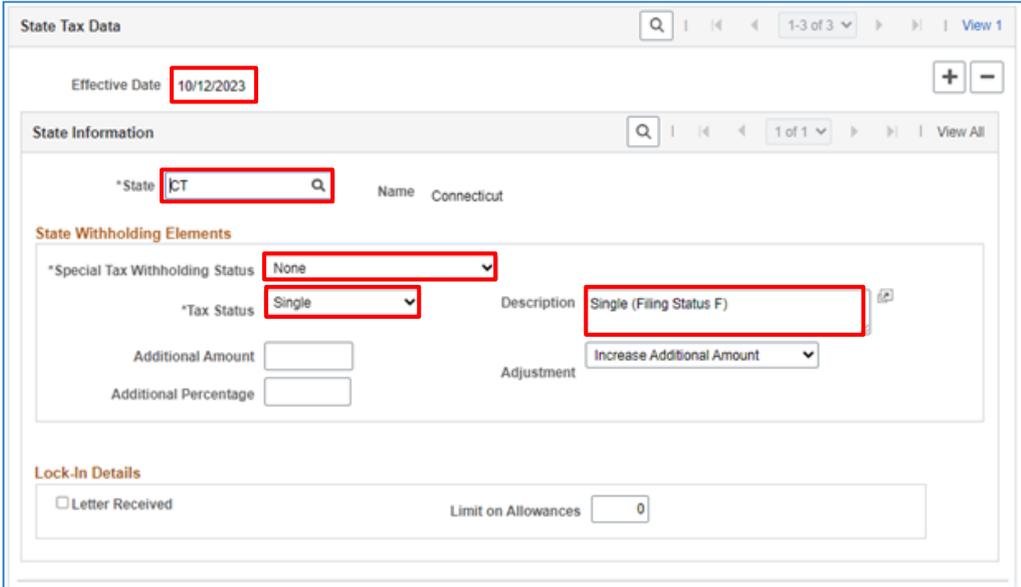
Procedures,
continued

Step	Action
4	<p>The member's current Tax Data will display. Select the State Tax Data tab. DO NOT OVERTYPE the existing data. To change a member's State Income Tax Withholding, click the (+) button to add a new row.</p> <p>NOTE: When adding a new row to the State Tax Data tab, a new row is automatically added to the Federal Tax Data tab. It is important to review the Federal Tax Data tab prior to clicking Save.</p> 

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State Tax Withholdings, Continued

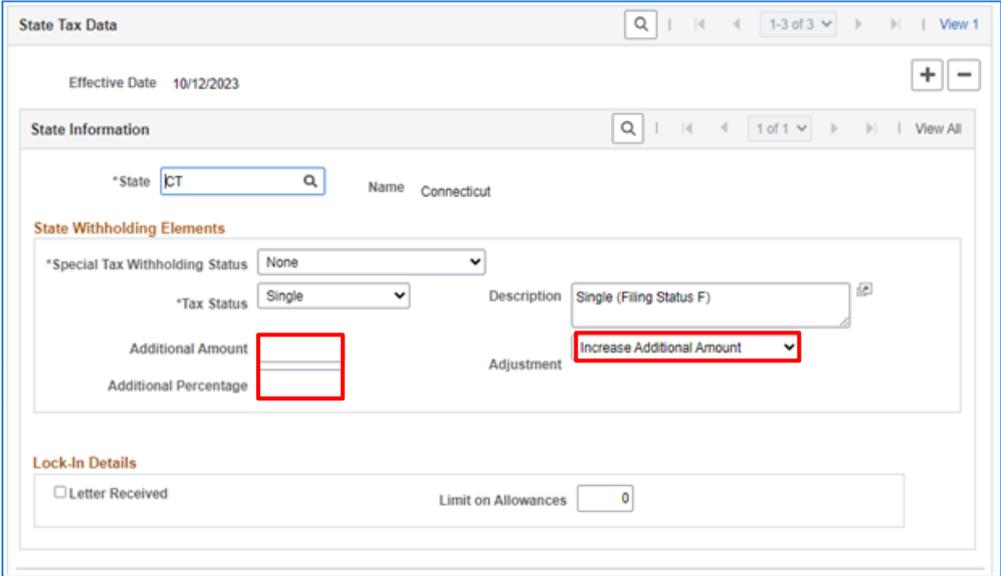
Procedures,
continued

Step	Action
5	<p>A new row will display. All the details from the previous row will carry over on the new row.</p> <ul style="list-style-type: none"> • Effective Date – The current date will display. This date cannot be changed on the State Tax Data tab. • *State – Using the lookup icon, update the State as applicable (SWT Tax Status drop-down information is updated with applicable statuses for that state). • *Special Tax Withholding: Review the State Tax Withholding Exceptions guide before making a selection. <ul style="list-style-type: none"> – Maintain taxable gross, no SWT – See the exceptions guide. – Maintain taxable gross; no tax taken – This can be used if the state is not found in the exceptions guide. – None – This is the default selection and can be used if the state is not found in the exceptions guide. • *SWT Tax Status – Using the drop-down, select the appropriate status (the *State selection will determine what will appear in this drop-down; verify the status codes against the Non-Standard Marital Status Codes section of this guide). • Description – Leave at default; this block describes the selected SWT Tax Status.  <p>The screenshot shows the 'State Tax Data' form. The 'Effective Date' field is set to 10/12/2023. The 'State' field is set to CT (Connecticut). Under 'State Withholding Elements', the 'Special Tax Withholding Status' is set to None, the 'Tax Status' is set to Single, and the 'Description' is set to Single (Filing Status F). The 'Lock-In Details' section shows 'Letter Received' as unchecked and 'Limit on Allowances' as 0.</p>

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State Tax Withholdings, Continued

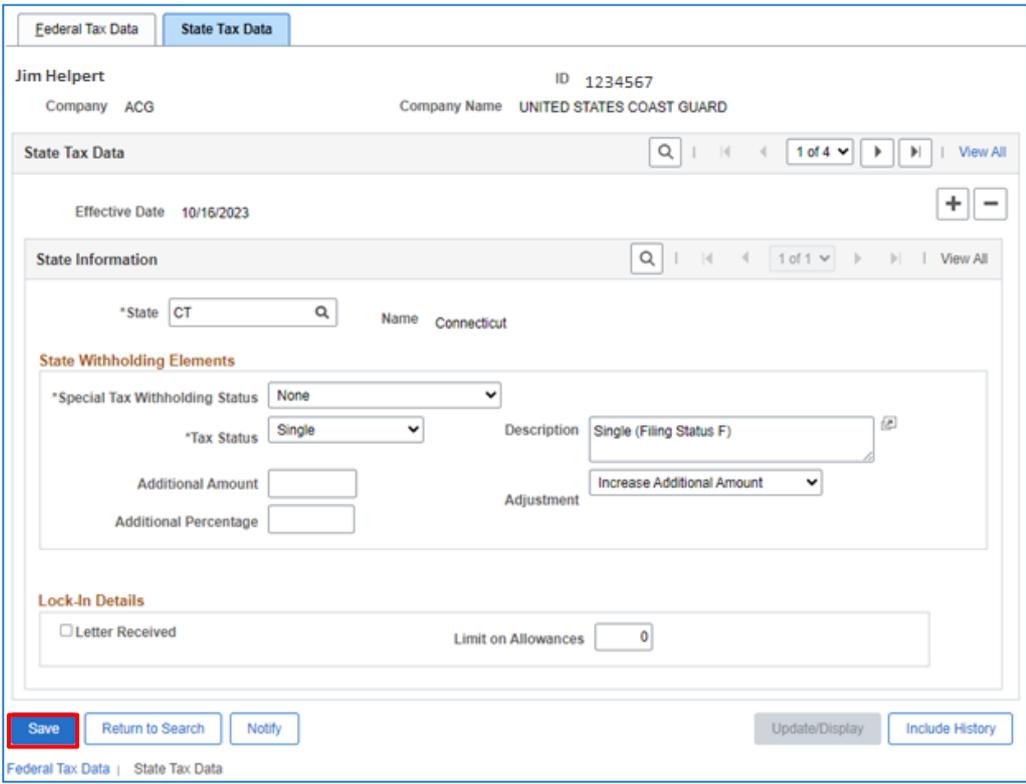
Procedures,
continued

Step	Action
6	<ul style="list-style-type: none"> • Adjustment – From the dropdown select Increase Additional Amount. Enter a whole dollar Amount or a Percentage if the member would like extra state tax withheld. If the state does not have a state tax, then this section cannot be completed. 

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State Tax Withholdings, Continued

Procedures,
continued

Step	Action
7	<p>It is recommended the Federal Tax Data also be reviewed even if no changes are required/requested. See the Federal Tax Withholdings section for guidance on reviewing Federal Tax Data.</p> <p>Once all changes have been made, click Save.</p>  <p>The screenshot shows a web interface for 'State Tax Data' for user 'Jim Helpert' (ID 1234567) at company 'ACG' (UNITED STATES COAST GUARD). The effective date is 10/16/2023. The state is set to 'CT' (Connecticut). Under 'State Withholding Elements', the 'Special Tax Withholding Status' is 'None', 'Tax Status' is 'Single', and the description is 'Single (Filing Status F)'. There are input fields for 'Additional Amount' and 'Additional Percentage', and an 'Adjustment' dropdown set to 'Increase Additional Amount'. Under 'Lock-In Details', there is a checkbox for 'Letter Received' and a 'Limit on Allowances' field set to '0'. At the bottom, there are buttons for 'Save' (highlighted in red), 'Return to Search', 'Notify', 'Update/Display', and 'Include History'.</p>

Non-Standard Marital Status Codes

Introduction Some states have non-standard marital codes and are NOT the same as Federal withholding codes. Please refer to the appropriate tax withholding forms and instructions for more information on using these codes.

Procedures See below.

<u>State</u>	<u>Marital Status</u>	<u>Description</u>
AK	N/A	Not applicable
AL	Married	Married, and claim exemption for both yourself and your spouse(line 3 (a) from Alabama from A-4)
AL	H of House	Head of Household
AL	Marr-Sep	Married claiming exemption for self only
AL	No Exempt	Single or married but claiming no exemptions (filing status 0 on Alabama form A-4)
AL	Single	Single
AR	Married-B	Married, claiming self
AR	H-of-H-H	Head of Household
AR	Married-M	Married, claiming self and spouse
AR	N/A	Not applicable
AR	No P Exempt	No Personal Exemptions
AR	Single-S	Single
AS	Married	Married
AS	Single	Single
AZ	N/A	Not applicable
CA	H-of-H	Head of Household
CA	Married	Married (one income)
CA	S/M-2 inc	Single, or Married with two or more incomes
CO	Married	Married
CO	Single	Single
CT	M-Sep	Married or Civil Union, separate or joint return with both spouses working and combined income less than CT limit (Filing Status A)
CT	H-of-H	Head of Household (Filing Status B)
CT	M-Joint	Married or Civil Union Filing Jointly (Filing Status C)
CT	No CT-W4	Default - No Connecticut Form CT-W4 received from employee
CT	No Exempt	No Exemptions (Filing Status D)
CT	Single	Single (Filing Status F)
DC	M-Sep	Married filing separately
DC	M/DP-Sep	Married/Domestic Partners filing separately on same form
DC	H-of-H	Head of Household
DC	M/DP-Joint	Married/Domestic Partners filing jointly
DC	Single	Single
DE	M-Sep	Married, separate return
DE	M-Joint	Married, joint return
DE	Single	Single

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Non-Standard Marital Status Codes, Continued

Procedures,
continued

State	Marital Status	Description
FL	N/A	Not applicable
FM	N/A	Not Applicable
GA	M-Both	Married Filing Joint, both spouses working. Line 3, option B
GA	M-Sep	Married Filing Separate. Line 3, option D
GA	H-of-H	Head of Household. Line 3, option E
GA	M-Joint	Married Filing Joint, one spouse working. Line 3, option C
GA	Single	Single Allowance. Line 3, option A
GU	Married	Married
GU	Single	Single
HI	Married	Married
HI	Single	Single
IA	Married	Married
IA	N/A	Not applicable
IA	Single	Single
ID	Married	Married
ID	Single	Single
IL	N/A	Not applicable
IN	N/A	Not applicable
KS	Married	Married
KS	Single	Single
KY	Married	Married
KY	N/A	Not applicable
KY	Single	Single
LA	Self+spouse	Louisiana Form L-4 Line 6 = 2
LA	No Exempt	No exemption claimed (Louisiana Form L-4 Line 6 = 0)
LA	Self only	Louisiana Form L-4 Line 6 = 1
MA	H-of-H	Head of Household
MA	Married	Married
MA	Single	Single
MA	M or S Bl	Married or single taxpayer with 1 blind exemption
MA	M-Both BL	Married exemption with two additional blind exemptions
MA	H of H Bl	Claims Head of Household and Blind Exemption
MD	N/A	Not applicable
MD	Married	Married
MD	Single	Single
ME	Married	Married
ME	Single	Single
MH	N/A	Not Applicable
MI	No Form	No Form Option (employee CANNOT be claimed as a dependent by another taxpayer)

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Non-Standard Marital Status Codes, Continued

Procedures,
continued

State	Marital Status	Description
MI	N/A	Not applicable
MI	NoForm-Dep	No Form Option (employee CAN be claimed as a dependent by another taxpayer)
MN	M-Sep	Married, but withhold at higher Single rate
MN	Married	Married
MN	Single	Single; Married but legally separated; or Spouse is a non-resident alien
MO	M-Both wrk	Married, employee and spouse both work.
MO	H-of-H	Head of Household
MO	Married	Married
MO	Single	Single
MP	Married	Married
MP	Single	Single
MS	M-Both Wrk	Married, both spouses working
MS	H-of-F	Head of Family
MS	M-1 work	Married, one spouse working
MS	Single	Single
MT	Married	Married
MT	Single	Single
NC	H-of-H	Head of Household
NC	Married	Married or Qualifying Widow(er)
NC	Single	Single
ND	Married	Married
ND	N/A	Not Applicable
ND	Single	Single
NE	Married	Married
NE	Single	Single
NH	N/A	Not Applicable
NJ	M-Sep	Married filing separately (use Table A)
NJ	Table C	Use Rate Table C
NJ	Table D	Use Rate Table D
NJ	Table E	Use Rate Table E
NJ	H-of-H	Head of Household (use Table B)
NJ	M-Joint	Married filing jointly (use Table B)
NJ	Single	Single (use Table A)
NM	Married	Married
NM	Single	Single
NV	N/A	Not applicable
NY	Married	Married
NY	Single	Single or Head of Household
OH	N/A	Not applicable

Continued on next page

Non-Standard Marital Status Codes, Continued

Procedures,
continued

State	Marital Status	Description
OK	M-Joint	Married, joint return, use optional table
OK	Married	Married, use regular table
OK	Single	Single
OR	Married	Married
OR	Single	Single
PA	N/A	Not applicable
PR	M-1/2	Married, claiming 1/2 of personal exemption
PR	M-Both	Married/Separated, claiming all of the personal exemption
PR	Married	Married
PR	No Exempt	Claiming no personal exemption
PR	Separated	Married filing separate
PR	Single	Single
PW	N/A	Not Applicable
RI	Married	Married
RI	Single	Single
SC	N/A	Not applicable
SD	N/A	Not applicable
TN	N/A	Not applicable
TX	N/A	Not applicable
UT	Married	Married
UT	Single	Single
VA	65/ Blind	Age 65 or Blind
VA	N/A	Not applicable
VI	Married	Married
VI	Single	Single
VT	Married	Married or Civil Union
VT	N/A	Not applicable
VT	Single	Single or Civil Union, but withhold at the higher Single rate
WA	N/A	Not applicable
WI	Married	Married
WI	Single	Single
WV	2 Earner	Two Earner Percentage Method
WV	Lower Rate	Single, Head-of-Household, or Married with non-working spouse and receiving wages from only one job - withhold at lower tax rate. (This is from Line 5 of West Virginia Form WV/IT-104.)
WY	N/A	Not applicable