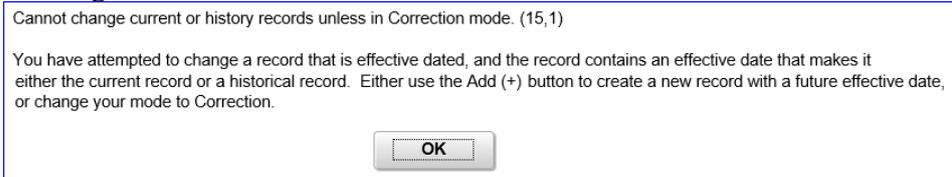# Tax Withholdings

## Overview

| | |
|---|---|
| **Introduction** | This guide provides the procedures for a SPO 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:



> Cannot change current or history records unless in Correction mode. (15,1)
>
> You have attempted to change a record that is effective dated, and the record contains an effective date that makes it either the current record or a historical record. Either use the Add (+) button to create a new record with a future effective date, or change your mode to Correction.
>
> [ OK ]

**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. SPOs need to review/update the SWT information when completing the accession and make all appropriate data entries.

**Contents**

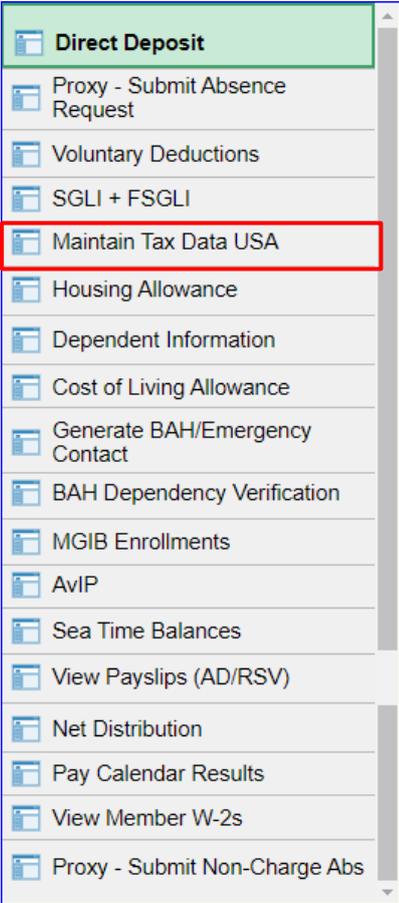| Topic | See Page |
|---|---|
| Federal Tax Withholdings | 2 |
| State Tax Withholdings | 9 |
| Non-Standard Marital Status Codes | 15 |

# Federal Tax Withholdings

| | |
|---|---|
| **Introduction** | This section provides the procedures for a SPO 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: https://www.irs.gov/newsroom/faqs-on-the-2020-form-w-4. |

| | |
|---|---|
| **Procedures** | See below. |

| Step | Action |
|---|---|
| **1** | Click on the **Active/Reserve Pay** Tile.  |
| **1.5** | Select the **Maintain Tax Data USA** option.  |

# Federal Tax Withholdings, Continued

**Procedures**,
continued

| Step | Action |
|------|--------|
| 2 | Enter the member's **Empl ID** and check the **Include History** box.  Click **Search**. |

**Maintain Tax Data USA**

Enter any information you have and click Search. Leave fields blank for a list of all values.

Find an Existing Value

▼ Search Criteria

Empl ID  begins with ▼  1234567

Company  begins with ▼  🔍

Name  begins with ▼

Last Name  begins with ▼

Second Last Name  begins with ▼

Alternate Character Name  begins with ▼

☑ Include History   ☐ Case Sensitive

Search   Clear   Basic Search 🔲 Save Search Criteria

# Federal Tax Withholdings, Continued

**Procedures**,
continued

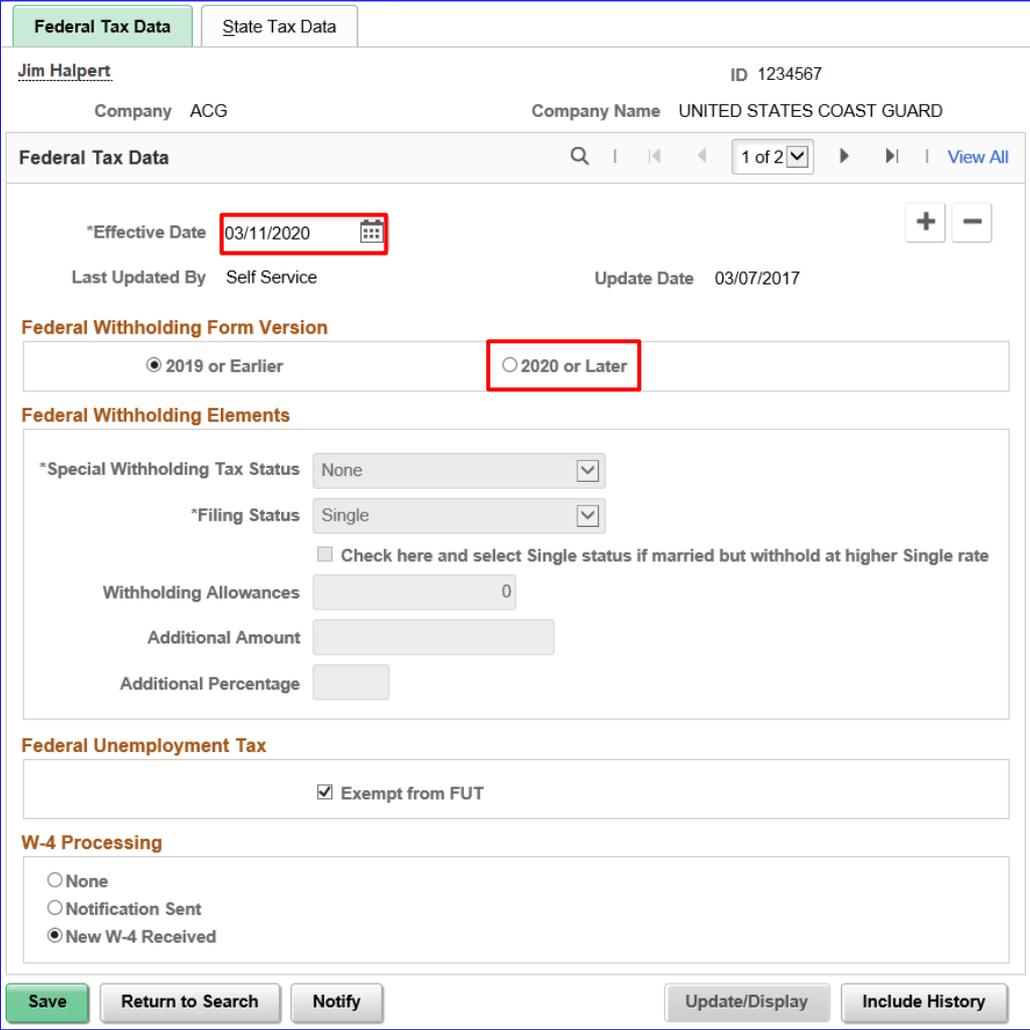| Step | Action |
|------|--------|
| 3 | The member's current Tax Data will display. **DO NOT OVERTYPE** the existing data. To change a member's Federal Income Tax Withholding, **click the (+) button** to add a new row. |

# Federal Tax Withholdings, Continued

**Procedures,**
continued

| Step | Action |
|------|--------|
| **4** | A new row will display. <br> • **Effective Date –** The current date will display. This may be future dated but do **NOT** enter a date prior to the current date. <br> • **Federal Withholding Form Version** – Select the **2020 or Later** radio button (the Federal Withholding Elements will remain grayed out until the 2020 or Later radio button is selected). <br><br> **Federal Tax Data** \| State Tax Data <br><br> Jim Halpert     ID 1234567 <br> Company ACG     Company Name UNITED STATES COAST GUARD <br><br> Federal Tax Data    🔍 \| ◄ ◄ 1 of 2 ► ►\| View All <br><br> *Effective Date 03/11/2020    ➕ ➖ <br> Last Updated By Self Service    Update Date 03/07/2017 <br><br> **Federal Withholding Form Version** <br> ◉ 2019 or Earlier    ○ 2020 or Later <br><br> **Federal Withholding Elements** <br> *Special Withholding Tax Status None ▼ <br> *Filing Status Single ▼ <br> ☐ Check here and select Single status if married but withhold at higher Single rate <br> Withholding Allowances 0 <br> Additional Amount <br> Additional Percentage <br><br> **Federal Unemployment Tax** <br> ☑ Exempt from FUT <br><br> **W-4 Processing** <br> ○ None <br> ○ Notification Sent <br> ◉ New W-4 Received <br><br> Save \| Return to Search \| Notify    Update/Display \| Include History |

# Federal Tax Withholdings, Continued

**Procedures**,
continued

| Step | Action |
|------|--------|
| 5 | **Federal Withholding Elements:** <br> • **Special Withholding Tax Status** – Using the drop-down, select the appropriate tax status based on the member's W-4 form. <br> • **Filing Status** – Using the drop-down, select the appropriate filing status based on the member's W-4 form. <br> • **Multiple Jobs or Spouse Works** – check this box as indicated per line 2(c) of the member's W-4 form. <br> • **Dependent Amount** – Enter the whole dollar amount per line 3 of the member's W-4 form. <br> • **Other Income (NOT FROM OTHER JOBS)** – Enter the whole dollar amount per line 4(a) of the member's W-4 form. **See NOTE**. <br> • **Deductions** – Enter the whole dollar amount per line 4(b) of the member's W-4 form. <br> • **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). <br><br> **NOTE:** Do **NOT** enter income from other jobs where that income is already taxed. For more information on taxable income and extra withholdings, see IRS Pub. 505: Tax Withholding and Estimated Tax guide. <br><br> **Federal Withholding Elements** <br><br> \*Special Withholding Tax Status: None <br> \*Filing Status: Married <br> ☑ Multiple Jobs or Spouse Works <br> Dependent Amount: 2000 <br> Other Income: <br> Deductions: <br> Extra Withholding: |

# Federal Tax Withholdings, Continued

**Procedures,**
continued

| Step | Action |
|:---:|:---|
| 6 | **Federal Unemployment Tax:**<br>• The Exempt from FUT should be checked (default).<br><br>**W-4 Processing:**<br>• Select the appropriate radio button to indicate how the member notified the SPO requesting Tax Withholding changes.<br>  – **None**<br>  – **Notification Sent**<br>  – **New W-4 Received**<br><br>Federal Unemployment Tax<br><br>    ☑ Exempt from FUT<br><br>W-4 Processing<br>○ None<br>○ Notification Sent<br>◉ New W-4 Received |

# Federal Tax Withholdings, Continued
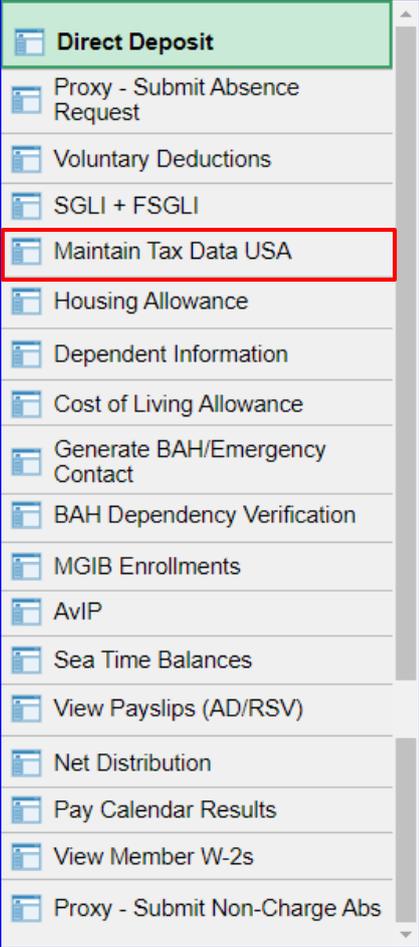
**Procedures,**
continued

| Step | Action |
|------|--------|
| 7 | 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.<br><br>Once all information on both the Federal Tax Data and State Tax Data tabs has been entered, click **Save**.<br><br>**Federal Tax Data**  State Tax Data<br><br>Jim Halpert      ID 1234567<br>Company   ACG      Company Name   UNITED STATES COAST GUARD<br><br>Federal Tax Data     🔍   ◄ ◄   1 of 2 ▾   ► ►|   View All<br><br>*Effective Date   03/11/2020 🗓     ➕ ➖<br>Last Updated By   Self Service     Update Date   03/07/2017<br><br>**Federal Withholding Form Version**<br>○ 2019 or Earlier     ⦿ 2020 or Later<br><br>**Federal Withholding Elements**<br>*Special Withholding Tax Status   None ▾<br>*Filing Status   Married ▾<br>☑ Multiple Jobs or Spouse Works<br>Dependent Amount   2000<br>Other Income<br>Deductions<br>Extra Withholding<br><br>**Federal Unemployment Tax**<br>☑ Exempt from FUT<br><br>**W-4 Processing**<br>○ None<br>○ Notification Sent<br>⦿ New W-4 Received<br><br>**Save**   Return to Search   Notify      Update/Display   Include History |

# State Tax Withholdings

**Introduction**     This section provides the procedures for a SPO to change a member's State Income Tax Withholdings in DA.

**Procedures**     See below.

| Step | Action |
|------|--------|
| 1 | If a Federal Tax Withholding row was just added, skip to Step 4.<br>Click on the **Active/Reserve Pay** Tile.<br><br>Active/Reserve Pay |
| 1.5 | Select the **Maintain Tax Data USA** option.<br><br>Direct Deposit<br>Proxy - Submit Absence Request<br>Voluntary Deductions<br>SGLI + FSGLI<br>Maintain Tax Data USA<br>Housing Allowance<br>Dependent Information<br>Cost of Living Allowance<br>Generate BAH/Emergency Contact<br>BAH Dependency Verification<br>MGIB Enrollments<br>AvIP<br>Sea Time Balances<br>View Payslips (AD/RSV)<br>Net Distribution<br>Pay Calendar Results<br>View Member W-2s<br>Proxy - Submit Non-Charge Abs |

# State Tax Withholdings, Continued

**Procedures**, continued

| Step | Action |
|------|--------|
| 2 | Enter the member's **Empl ID** and check the **Include History** box. Click **Search**. <br><br> **Maintain Tax Data USA** <br> Enter any information you have and click Search. Leave fields blank for a list of all values. <br><br> **Find an Existing Value** <br><br> ▼ Search Criteria <br><br> Empl ID [begins with ▼] [1234567] <br> Company [begins with ▼] [ 🔍 ] <br> Name [begins with ▼] [ ] <br> Last Name [begins with ▼] [ ] <br> Second Last Name [begins with ▼] [ ] <br> Alternate Character Name [begins with ▼] [ ] <br><br> ☑ Include History ☐ Case Sensitive <br><br> [Search] [Clear] Basic Search 🔲 Save Search Criteria |

# State Tax Withholdings, Continued

**Procedures,**
continued

| Step | Action |
|------|--------|
| 3 | 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.<br><br>**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.<br><br>Federal Tax Data   State Tax Data<br><br>Jim Halpert                                          ID   1234567<br><br>Company   ACG          Company Name   UNITED STATES COAST GUARD<br><br>State Tax Data                              1 of 1   View All<br><br>Effective Date   05/29/2018                         +  −<br><br>State Information                          1 of 1   View All<br><br>*State   KS          Name   Kansas<br>*SWT Tax Status   Married          Description   Married<br>Withholding Allowances   4<br><br>☑ Resident<br>☐ Non Residency Statement Filed<br>☑ UI Jurisdiction<br><br>**Special Tax Withholding**<br>◉ None<br>○ Do Not Maintain Taxable Gross and Do Not Withhold Tax<br>○ Maintain Taxable Gross; SWT Zero unless specified in "SWT Additional Withholding"<br><br>**SWT Additional Withholding**<br>Amount<br>Percentage<br><br>**Special Tax Other**<br>AZ Percent of Taxable Gross                SDI Status   Not Applicable<br>MS Annual Exemption Amount           CA Wage Plan   State/State<br>Additional Allowances                     ☑ Exempt from SUI<br><br>**Lock-In Details**<br>☐ Letter Received                 Limit on Allowances   0<br><br>**Earned Income Credit**<br>Earned Income Credit   Not Applicable<br><br>Save   Return to Search   Notify          Update/Display   Include History |

## State Tax Withholdings, Continued

**Procedures**,
continued

| Step | Action |
|------|--------|
| 4 | A new row will display.  All the details from the previous row will carry over on the new row. |
| | • **Effective Date –** The current date will display.  This date cannot be changed on the State Tax Data tab (see Note). |
| | • **\*State** – Using the lookup icon, update the State as applicable (SWT Tax Status drop-down information is updated with applicable statuses for that state). |
| | • **\*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). |
| | • **Withholding Allowances** – If applicable, enter the number of dependents the member is claiming on their state tax form (e.g. Kansas – K-4, Massachusetts – M-4, etc.). |
| | • **Description** – Leave at default; this block describes the selected SWT Tax Status. |
| | • **Special Tax Withholding:**  Review the State Tax Withholding Exceptions guide before making a selection. |
| | – **None** – This is the default selection and can be used if the state is not found in the exceptions guide. |
| | – **Do Not Maintain Taxable Gross and Do Not Withhold Tax** – See the exceptions guide. |
| | – **Maintain Taxable Gross; SWT Zero Unless Specified in "SWT Additional Withholding"** – This can be used if the state is not found in the exceptions guide. |
| |  |

# State Tax Withholdings, Continued

**Procedures,**
continued

| Step | Action |
|------|--------|
| 5 | • **SWT Additional Withholding** – 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 (see Note). <br> • **Special Tax Other** section is only used for members who claim residency in Mississippi or Arizona.  All other fields are left at default. <br> – **AZ Percent of Taxable Gross** – A percentage will populate in the field but can be changed, if needed. <br> – **MS Annual Exemption Amount** – If applicable, enter in the amount indicated on the member's Exemption Certificate (Form 89-350). <br> • **Lock-In Details –** Not applicable, do not change any of these fields. <br> • **Earned Income Credit –** Not applicable, do not change this field. <br><br> **NOTE:**  For AZ and MS residents only, do **not** enter anything in the SWT Additional Withholding section.  These are entered in the Special Tax Other section. <br><br> SWT Additional Withholding <br> Amount <br> Percentage <br><br> Special Tax Other <br> AZ Percent of Taxable Gross      SDI Status   Not Applicable <br> MS Annual Exemption Amount       CA Wage Plan   State/State <br> Additional Allowances            ☑ Exempt from SUI <br><br> Lock-In Details <br> ☐ Letter Received      Limit on Allowances   0 <br><br> Earned Income Credit <br> Earned Income Credit   Not Applicable |

# State Tax Withholdings, Continued

**Procedures,**
continued

| Step | Action |
|------|--------|
| 6 | 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.

Once all changes have been made, click **Save**.

 |

# 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.

| State | Marital Status | Description |
|---|---|---|
| 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 |

# 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 Filling Joint, both spouses working. Line 3, option B |
| GA | M-Sep | Married Filling Separate. Line 3, option D |
| GA | H-of-H | Head of Household. Line 3, option E |
| GA | M-Joint | Married Filling 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) |

# 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 |

# 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 |