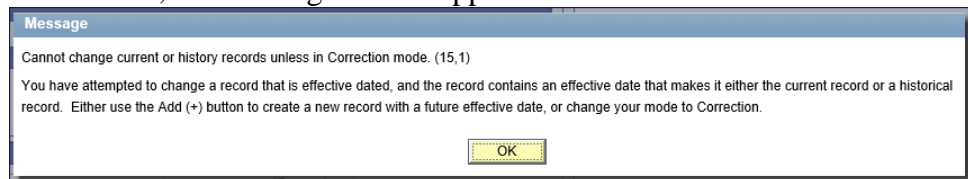


Tax Withholdings

Overview

Introduction This guide provides the procedures for how to change a member's Federal and State Income tax withholdings in Direct Access (DA).

Information New rows must be added each time a member wants to update their tax withholdings to maintain historical records. If you try to change the current row, this message should appear:



You also cannot update a field once saved and you cannot add a new row until the following day. There is no Delete function and no Correction mode available for this data. **You must contact PPC for any deletions or corrections.**

NOTE: Once you click the plus button on either tab to add a new row, a new row is also added to the other tab. It is good practice to update both tabs at the same time, if applicable. You cannot change the date on the State Tax Data tab once you click the plus button. You can only change the date on the Federal Tax Data tab. Once updated, this date automatically updates on the State Tax Data tab. **DO NOT click Save until both tabs have been updated.**

Known Issue For accessions, State Withholding Tax (SWT) reverts back to Home Of Record (HOR) automatically after a REHIRE. Members may have SWT erroneously deducted if not caught. SPOs needs to review/update the SWT information when completing the accession and make all appropriate data entries.

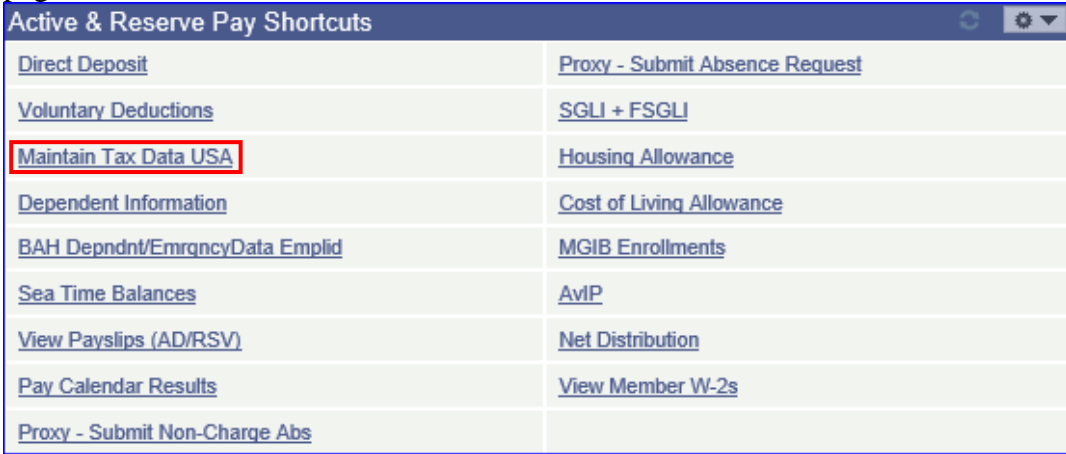

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Federal Tax Withholdings

Introduction This section provides the procedures for changing a member’s Federal Tax Withholdings in Direct Access (DA).

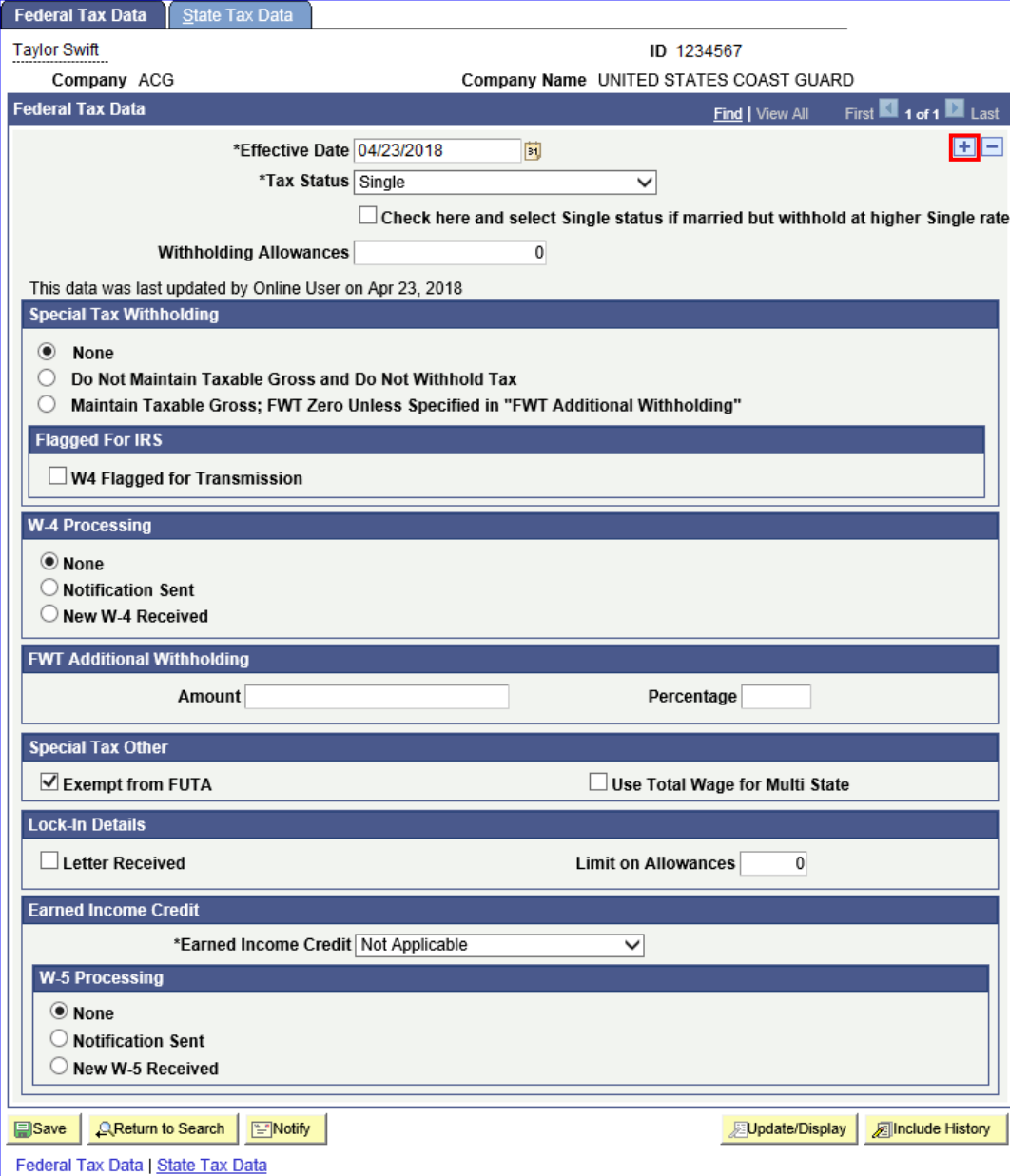
Procedures See below.

Step	Action
1	<p>Select Maintain Tax Data USA from the Active & Reserve Pay Shortcuts pagelet.</p> 
2	<p>Enter the Empl ID, ensure the Include History box is checked, and click Search.</p> 

Continued on next page

Federal Tax Withholdings, Continued

Procedures,
continued

Step	Action
3	<p>The member's current Federal Tax Data tab will display. If also changing the State Tax Data, refer to the State Tax Withholdings section. Click the plus button to add a new row.</p>  <p>The screenshot shows the 'Federal Tax Data' form for Taylor Swift (ID 1234567) at Company ACG (UNITED STATES COAST GUARD). The form includes fields for: <ul style="list-style-type: none"> *Effective Date: 04/23/2018 *Tax Status: Single Withholding Allowances: 0 Special Tax Withholding: None (selected) Flagged For IRS: W4 Flagged for Transmission (checkbox) W-4 Processing: None (selected) FWT Additional Withholding: Amount and Percentage fields Special Tax Other: Exempt from FUTA (checked) Lock-In Details: Letter Received (checkbox), Limit on Allowances: 0 Earned Income Credit: Not Applicable W-5 Processing: None (selected) </p>

Continued on next page

Federal Tax Withholdings, Continued

Procedures,
continued

Step	Action
4	<ul style="list-style-type: none"> • Effective Date – Will default to the current date but can be updated. • Tax Status – Select the appropriate status from the drop-down. • Check here and Select Single status if married but withhold at higher Single rate – Check the box if appropriate. • Withholding Allowances – Enter the number claimed from the W-4 form. • Special Tax Withholding: <ul style="list-style-type: none"> – None – This is the default selection. – Do Not Maintain Taxable Gross and Do Not Withhold Tax – This is only used for member’s who are a resident of and are stationed in Puerto Rico or the Northern Marianas and they indicated “Exempt” status on line 7 of their W-4 form. – Maintain Taxable Gross; FWT Zero Unless Specified in “FWT Additional Withholding” – This is only used if the member has an amount to be entered in the FWT Additional Withholding field. • W4 Flagged for Transmission – This box should NOT be checked. • W-4 Processing – Do not change any fields in this section. • FWT Additional Withholding – Enter a whole dollar Amount or a Percentage if the member has indicated this on their W-4 form.

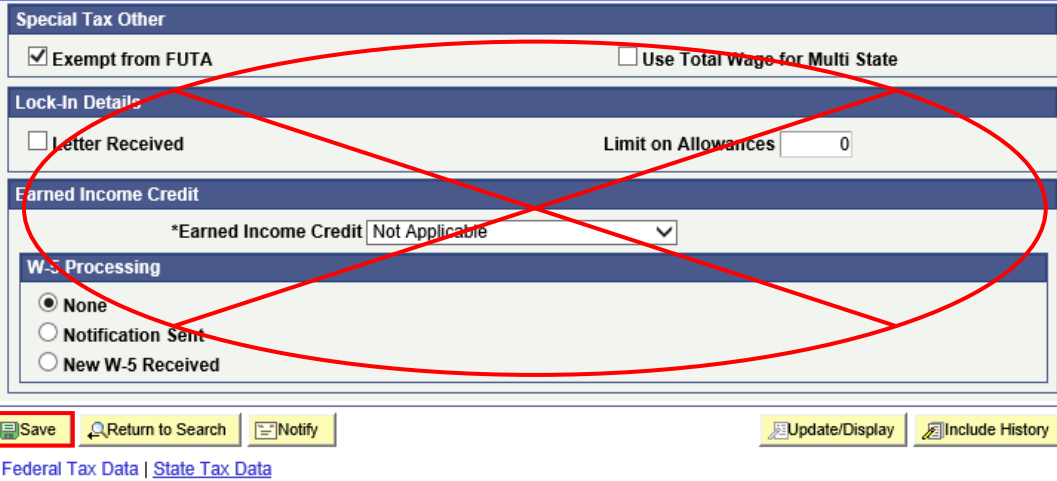
The screenshot shows a web form for 'Federal Tax Data'. At the top, there are tabs for 'Federal Tax Data' and 'State Tax Data'. Below the tabs, the user's name 'Taylor Swift' and ID '1234567' are displayed. The company is listed as 'ACG' and 'UNITED STATES COAST GUARD'. The form includes several sections:

- Effective Date:** A date field set to '04/09/2019'.
- Tax Status:** A dropdown menu set to 'Married'.
- Check here and select Single status if married but withhold at higher Single rate:** An unchecked checkbox.
- Withholding Allowances:** A text field set to '0'.
- Special Tax Withholding:** Three radio button options: 'None' (selected), 'Do Not Maintain Taxable Gross and Do Not Withhold Tax', and 'Maintain Taxable Gross; FWT Zero Unless Specified in "FWT Additional Withholding"'. A red box highlights these options.
- Flagged For IRS:** A checkbox for 'W4 Flagged for Transmission' which is unchecked.
- W-4 Processing:** Three radio button options: 'None' (selected), 'Notification Sent', and 'New W-4 Received'. A red circle highlights the 'None' option.
- FWT Additional Withholding:** Two text fields for 'Amount' and 'Percentage', both currently empty.

Continued on next page

Federal Tax Withholdings, Continued

Procedures,
continued



Step	Action
5	<ul style="list-style-type: none"> • Special Tax Other – Do not change any fields in this section. • Lock-In Details – This is ONLY used by PPC. • Earned Income Credit – Do not change any fields in this section. • W-5 Processing – Do not change any fields in this section. <p>If applicable, select the State Tax Data tab (a new row is already added) to update. Click Save.</p>  <p>The screenshot shows a web form with the following sections:</p> <ul style="list-style-type: none"> Special Tax Other: Contains checkboxes for 'Exempt from FUTA' (checked) and 'Use Total Wage for Multi State' (unchecked). Lock-In Details: Contains a checkbox for 'Letter Received' (unchecked) and a text field for 'Limit on Allowances' with the value '0'. Earned Income Credit: Contains a dropdown menu for '*Earned Income Credit' with 'Not Applicable' selected. W-5 Processing: Contains radio buttons for 'None' (selected), 'Notification Sent', and 'New W-5 Received'. <p>At the bottom of the form, there are buttons for 'Save', 'Return to Search', 'Notify', 'Update/Display', and 'Include History'. The 'Save' button is highlighted with a red box. Below the buttons, there are links for 'Federal Tax Data' and 'State Tax Data'. A red circle is drawn around the 'Save' button and the 'State Tax Data' link.</p>

State Tax Withholdings

Introduction This section provides the procedures for changing a member’s State Tax Withholdings in Direct Access (DA).

Information If you are changing a member’s Legal State of Residence for tax purposes, the member must update their Home Address in Self-Service before proceeding.

Procedures See below.

Step	Action
1	<p>Select Maintain Tax Data USA from the Active & Reserve Pay Shortcuts pagelet.</p> 
2	<p>Enter the Empl ID, ensure the Include History box is checked, and click Search.</p> 

Continued on next page

State Tax Withholdings, Continued

Procedures,
continued

Step	Action
3	<p>The Federal Tax Data tab will display. If also changing the Federal Tax Data, refer to the Federal Tax Withholdings section. Select the State Tax Data tab.</p>
<p>The screenshot displays the 'State Tax Data' tab. At the top, there are tabs for 'Federal Tax Data' and 'State Tax Data'. The user information shows 'Harry Styles' with ID '3456789' and company 'ACG' (UNITED STATES COAST GUARD). The 'Federal Tax Data' section includes: <ul style="list-style-type: none"> *Effective Date: 09/10/2017 *Tax Status: Single Withholding Allowances: 0 A note states: 'This data was last updated by Online User on Apr 9, 2019'. The 'Special Tax Withholding' section has radio buttons for: <ul style="list-style-type: none"> None (selected) Do Not Maintain Taxable Gross and Do Not Withhold Tax Maintain Taxable Gross; FWT Zero Unless Specified in "FWT Additional Withholding" The 'Flagged For IRS' section has a checkbox for 'W4 Flagged for Transmission'. The 'W-4 Processing' section has radio buttons for: <ul style="list-style-type: none"> None (selected) Notification Sent New W-4 Received The 'FWT Additional Withholding' section has input fields for 'Amount' and 'Percentage'. The 'Special Tax Other' section has checkboxes for 'Exempt from FUTA' (checked) and 'Use Total Wage for Multi State'. The 'Lock-In Details' section has a checkbox for 'Letter Received' and a 'Limit on Allowances' field set to 0. The 'Earned Income Credit' section has a dropdown menu set to 'Not Applicable'. The 'W-5 Processing' section has radio buttons for: <ul style="list-style-type: none"> None (selected) Notification Sent New W-5 Received At the bottom, there are buttons: Save, Return to Search, Notify, Update/Display, and Include History. Navigation links at the bottom: Federal Tax Data State Tax Data </p>	

Continued on next page

State Tax Withholdings, Continued

Procedures,
continued

Step	Action
4	<p>Click the plus button to add a new row.</p> <p>The screenshot shows a web-based form for 'State Tax Data'. At the top, it identifies the employee as 'Harry Styles' (ID 3456789) and the company as 'ACG' (UNITED STATES COAST GUARD). The form is for an effective date of 09/10/2017. Key sections include:</p> <ul style="list-style-type: none"> State Information: State is set to 'CA', Name is 'California', and Description is 'Single, or Married with two or more incomes'. The tax status is 'S/M-2 inc' and withholding allowances are '0'. Residency: 'Resident' is checked, while 'Non Residency Statement Filed' and 'UI Jurisdiction' are unchecked. Special Tax Withholding: 'None' is selected. SWT Additional Withholding: Fields for 'Amount' and 'Percentage' are present but empty. Special Tax Other: Includes fields for 'AZ Percent of Taxable Gross', 'MS Annual Exemption Amount', 'Additional Allowances', 'SDI Status' (set to 'Subject'), 'CA Wage Plan' (set to 'State/State'), and an 'Exempt from SUI' checkbox. Lock-In Details: 'Letter Received' is unchecked, and 'Limit on Allowances' is set to '0'. Earned Income Credit: Set to 'Not Applicable'. <p>At the bottom of the form, there are buttons for 'Save', 'Return to Search', 'Notify', 'Update/Display', and 'Include History'. Navigation links for 'Federal Tax Data' and 'State Tax Data' are also visible.</p>

Continued on next page

State Tax Withholdings, Continued

Procedures,
continued

Step	Action
5	<ul style="list-style-type: none"> • Effective Date – Can only be changed on the Federal Tax Data tab. • State – If change is applicable, update using the lookup icon (SWT Tax Status drop-down information is updated with applicable statuses for that state). • SWT Tax Status – Select the appropriate status from the drop-down and verify using the appropriate status codes listed in 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. • Special Tax Withholding: Read the State Tax Withholding Exceptions guide before making a selection. <ul style="list-style-type: none"> – 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. • 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.

Federal Tax Data | State Tax Data

Harry Styles ID 3456789
Company ACG Company Name UNITED STATES COAST GUARD

State Tax Data Find | View All First 1 of 2 Last

Effective Date 04/09/2019

State Information Find | View All First 1 of 1 Last

*State FL Name Florida
*SWT Tax Status N/A Description Not applicable
Withholding Allowances 0

Resident
 Non Residency Statement Filed
 UI Jurisdiction

Special Tax Withholding

None
 Do Not Maintain Taxable Gross and Do Not Withhold Tax
 Maintain Taxable Gross; SWT Zero unless specified in "SWT Additional Withholding"

SWT Additional Withholding

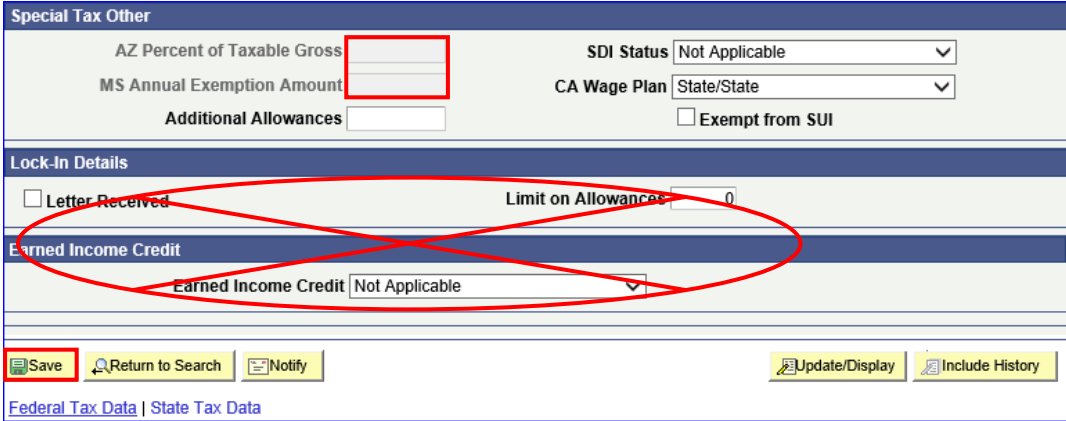
Amount
Percentage

NOTE: For AZ and MS residents, do not enter anything in the Withholding Allowances. They are entered in the Special Tax Other section (Step 6).

Continued on next page

State Tax Withholdings, Continued

Procedures,
continued

Step	Action
6	<p>Special Tax Other section is only used for members who claim residency in Mississippi or Arizona. All other fields are left at default.</p> <ul style="list-style-type: none"> • AZ Percent of Taxable Gross – A percentage will populate in the field but can be changed, if needed. • MS Annual Exemption Amount – If applicable, enter in the amount indicated on the member’s Exemption Certificate (Form 89-350). <p>Lock-In Details and Earned Income Credit are not applicable. Do not change any fields in these sections.</p> <p>If applicable, select the Federal Tax Data tab to update. Click Save.</p>  <p>The screenshot shows the 'Special Tax Other' section with the following fields: 'AZ Percent of Taxable Gross' (text input, highlighted), 'MS Annual Exemption Amount' (text input, highlighted), 'Additional Allowances' (text input), 'SDI Status' (dropdown menu, 'Not Applicable'), 'CA Wage Plan' (dropdown menu, 'State/State'), and 'Exempt from SUI' (checkbox). Below this is the 'Lock-In Details' section with a 'Letter Received' checkbox and a 'Limit on Allowances' field (value 0). The 'Earned Income Credit' section has a dropdown menu set to 'Not Applicable', which is circled in red. At the bottom, there are buttons for 'Save' (highlighted), 'Return to Search', 'Notify', 'Update/Display', and 'Include History'. Navigation links for 'Federal Tax Data' and 'State Tax Data' are also present.</p>

Non Standard Marital Status Codes

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

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 H	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	Marr-B	Married, claiming self
AR	H-of-H-H	Head of Household
AR	M	Married, claiming self and spouse
AR	N/A	Not applicable
AR	No P Exempt	No Personal Exemptions
AR	Single-S	Single
AR	Single-T	Single (low income option)
AR	Marr-U	Married, claiming self and spouse (low income option)
AR	H-of-H-Y	Head of Household (low income option)
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)

Continued on next page

Non Standard Marital Status Codes, Continued

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
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

Continued on next page

Non Standard Marital Status Codes, Continued

MD	N/A	Not applicable
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)
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 nonresident 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)

Continued on next page

Non Standard Marital Status Codes, Continued

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
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