

# Employee's Withholding Certificate

OMB No. 1545-0074

▶ 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.

**2023**

<b>Step 1:</b> Enter Personal Information	(a) First name and middle initial	Last name	(b) Social security number
	Address		▶ 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 <a href="http://www.ssa.gov">www.ssa.gov</a> .
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or Married filing separately		

**Complete Steps 2-4 ONLY if they apply to you**

**Step 2:** Complete this step if you hold more than one job at a time. (For example, you have an employer other than the University of Nebraska).

**Multiple Jobs** 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).~~

The estimator should not be used for NRAs

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or If you chose Step 2(b), complete the Step 2(b) Multiple Jobs Worksheet for **only one** job and write "nonresident alien" or "NRA" on Step 4(c) for **only one** job.

(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 . . . . . ▶

If you have only two jobs, you may choose Step 2(c), check the box on both Forms W-4, and write **"NRA" or "nonresident alien" below Step 4(c) for the Form W4 for the highest paying job.** Do not write "nonresident alien" or "NRA" below Step 4(c) for the other job.

**TIP:** To be accurate, submit a 2023 Form W-4 for all other jobs.

**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.)

<b>Step 3:</b>	If your income will be \$200,000 or less (\$400,000 or less if married filing jointly):		
<b>Claim Dependents</b> Only NRAs from Canada, Mexico, South Korea or India should complete this section.	Multiply the number of qualifying children under age 17 by \$2,000 ▶ \$		
	Multiply the number of other dependents by \$500 . . . . ▶ \$		
	Add the amounts above and enter the total here . . . . .	<b>3</b>	\$

<b>Step 4 (optional): Other Adjustments</b>	(a) <b>Other income (not from jobs).</b> If you want tax withheld for other income this year that won't have withholding and the income is taxable in the United States, enter the amount of income here. Do not include any income from any jobs or self employment. See Pub. 519 for more information.	<b>4(a)</b>	\$
	(b) <b>Deductions.</b> Nonresident alien itemized deductions and adjustments to income may be limited. See Pub. 915 for more information. If you expect to claim itemized deductions and/or adjustments to income (such as the student loan interest deduction), add your itemized deductions and adjustments to income and enter the amount in Step 4(b).	<b>4(b)</b>	\$
	(c) <b>Extra withholdings.</b> Enter any additional tax you want withheld each <b>pay period</b> . See Step 2(b) and 2(c) above to determine if NRA should be entered under 4(c). <b>Exempt from withholding.</b> Do not claim that you are exempt from withholding in the space below Step 4(c) of Form W-4 (even if you meet both of the conditions to claim exemption from withholdng listed in the instructions to the Form W-4).	<b>4(c)</b>	\$

<b>Step 5:</b>	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.		
<b>Sign Here</b>	▶ _____ Employee's signature (This form is not valid unless you sign it.)		▶ _____ Date

<b>Employers Only</b>	Employer's name and address	First date of employment	Employer identification number (EIN)
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