

***FORM W-4***  
***Employee's Withholding Allowance Certificate***

Form W-4 is the employer's basis for withholding federal income tax from an employee's wages. All employees are required to prepare and submit a Form W-4 when hired. If an employee does not submit a completed Form W-4, an employer is required to withhold at the highest rate – as if the employee were single claiming no exemptions.

An employee may file a new W-4 any time the number of withholding allowances he/she can claim increases. However, an employee must file a new W-4 within 10 days if the number of withholding allowances he/she can claim decreases. Locations should update the number of exemptions as soon as a new W-4 form is submitted by an employee. If the location has any questions regarding processing a new W4 please contact IOI at 888-697-0021. The deadline for putting it into effect is the start of the first payroll period ending 30 or more days after a form is turned into the parish.

W-4 forms received from employees claiming exemption from withholding expire each year on February 15. Employees must renew their W-4 before this date if they wish to continue to remain exempt from withholding. If an employee does not sign a new W-4, an employer is required to change the employee's withholding status to single with zero (0) withholding allowances and begin withholding income tax. Parishes are reminded each year to submit new W-4 forms to the Diocese in sufficient time to allow them to be processed before the old forms expire.