

Lehigh University
Payroll Office
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Frequently Asked Questions - IRS Form W-4

NOTE: Special rules apply to Nonresident Aliens (NRAs). Please see [Nonresident Alien W-4 Instructions](#) located in the Payroll International Forms & Other Information section of the Controller's Office web page.

What is the purpose of a W-4 form? *The W-4 is an Internal Revenue Service (IRS) form which you complete to communicate the amount of federal tax to withhold from your earnings.*

What determines the amount of my federal tax withholding? *Marital status, the number of allowances, and any extra withholding amount you claim on your W-4 form. In general, the more allowances you claim, the lower the tax withheld from your paycheck.*

How many allowances should I claim? *Use the worksheet associated with the W-4 form. And, for a more comprehensive discussion on how to adjust your federal tax withholding, consult IRS Publication 919. As with any financial matter, you are also encouraged to contact your financial advisor for guidance.*

How long will my W-4 form remain in effect? *In most cases, until you submit a new one. However, if you are claiming exemption from withholding, you are required to complete a new W-4 for each calendar year.*

How will my federal tax withholding be determined if I fail to file a W-4 form? *IRS regulations require us to withhold at the highest rate, Single with zero allowances.*

How often should I review my federal tax withholding? *It is recommended that you review it at least annually.*

How do I change my federal tax withholding amount? *Complete an IRS Form W-4 (http://www.lehigh.edu/~inctr/payroll_forms.htm) and forward it to the Payroll Office.*

I filed a new W-4 form, when will the new withholding be in effect? *Usually, the change in withholding will be with your next scheduled pay; however, the IRS rules require that the change must be effective within 30 days.*

When must I file a new W-4 form? *If you are claiming exemption from withholding, you must file a new W-4 form each calendar year. Failure to do so, will require us to withhold at the highest rate, Single with zero exemptions. You should also file a new W-4 form if you have a change in legal name due to a court order, a divorce or a marriage.*

When is it recommended that I file a new W-4 form? *If you received a large refund or if you owe taxes in the prior calendar year, you are encouraged to evaluate your tax situation.*

When can I file as exempt? *You can claim exemption from withholding if you didn't have any federal tax liability last calendar year and you expect none this calendar year.*