

# Form W-4 (2010)

**Purpose.** Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

**Exemption from withholding.** If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2010 expires February 16, 2011. See Pub. 505, Tax Withholding and Estimated Tax.

**Note.** You cannot claim exemption from withholding if (a) your income exceeds \$950 and includes more than \$300 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on his or her tax return.

**Basic instructions.** If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

**Head of household.** Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

**Tax credits.** You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 919, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

**Nonwage income.** If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax

payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 919 to find out if you should adjust your withholding on Form W-4 or W-4P.

**Two earners or multiple jobs.** If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 919 for details.

**Nonresident alien.** If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

**Check your withholding.** After your Form W-4 takes effect, use Pub. 919 to see how the amount you are having withheld compares to your projected total tax for 2010. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

## Personal Allowances Worksheet (Keep for your records.)

<p><b>A</b> Enter "1" for <b>yourself</b> if no one else can claim you as a dependent . . . . .</p> <p><b>B</b> Enter "1" if:   <ul style="list-style-type: none"> <li>• You are single and have only one job; or</li> <li>• You are married, have only one job, and your spouse does not work; or</li> <li>• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</li> </ul> </p> <p><b>C</b> Enter "1" for your <b>spouse</b>. But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) . . . . .</p> <p><b>D</b> Enter number of <b>dependents</b> (other than your spouse or yourself) you will claim on your tax return . . . . .</p> <p><b>E</b> Enter "1" if you will file as <b>head of household</b> on your tax return (see conditions under <b>Head of household</b> above) . . . . .</p> <p><b>F</b> Enter "1" if you have at least \$1,800 of <b>child or dependent care expenses</b> for which you plan to claim a credit . . . . .</p> <p><b>G</b> <b>Child Tax Credit</b> (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information.   <ul style="list-style-type: none"> <li>• If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then <b>less "1"</b> if you have three or more eligible children.</li> <li>• If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child plus <b>"1 additional"</b> if you have six or more eligible children.</li> </ul> </p> <p><b>H</b> Add lines A through G and enter total here. (<b>Note.</b> This may be different from the number of exemptions you claim on your tax return.) ▶</p> <p>For accuracy, complete all worksheets that apply.   <ul style="list-style-type: none"> <li>• If you plan to <b>itemize or claim adjustments to income</b> and want to reduce your withholding, see the <b>Deductions and Adjustments Worksheet</b> on page 2.</li> <li>• If you have <b>more than one job or are married and you and your spouse both work</b> and the combined earnings from all jobs exceed \$18,000 (\$32,000 if married), see the <b>Two-Earners/Multiple Jobs Worksheet</b> on page 2 to avoid having too little tax withheld.</li> <li>• If <b>neither</b> of the above situations applies, <b>stop here</b> and enter the number from line H on line 5 of Form W-4 below.</li> </ul> </p>	<p><b>A</b> _____</p> <p><b>B</b> _____</p> <p><b>C</b> _____</p> <p><b>D</b> _____</p> <p><b>E</b> _____</p> <p><b>F</b> _____</p> <p><b>G</b> _____</p> <p><b>H</b> _____</p>
--	---

Cut here and give Form W-4 to your employer. Keep the top part for your records.

Form <b>W-4</b> Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="margin: 0;">▶ <b>Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</b></p>	OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold; text-align: center;">2010</div>
<b>1</b> Type or print your first name and middle initial. _____ Last name _____		<b>2</b> Your social security number _____
Home address (number and street or rural route) _____		<b>3</b> <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <i>Note.</i> If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
City or town, state, and ZIP code _____		<b>4</b> If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. <input type="checkbox"/>
<b>5</b> Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) _____		<b>5</b> _____
<b>6</b> Additional amount, if any, you want withheld from each paycheck _____		<b>6</b> \$ _____
<b>7</b> I claim exemption from withholding for 2010, and I certify that I meet <b>both</b> of the following conditions for exemption. <ul style="list-style-type: none"> <li>• Last year I had a right to a refund of <b>all</b> federal income tax withheld because I had <b>no</b> tax liability and</li> <li>• This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability.</li> </ul> If you meet both conditions, write "Exempt" here _____ ▶		<b>7</b> _____
Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.		
<b>Employee's signature</b> (Form is not valid unless you sign it.) ▶ _____		<b>Date</b> ▶ _____
<b>8</b> Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.) _____		<b>9</b> Office code (optional) _____
		<b>10</b> Employer identification number (EIN) _____

**HUMAN RESOURCE SERVICES MANUAL**  
**SECTION 11: FORMS AND RELATED INSTRUCTIONS - GENERAL**

**PERA EXCLUSION FORM**

(For State Classified and Non-student hourly employees exempt from PERA)

Membership in the Public Employees' Retirement Association (PERA) is normally required under Colorado Law for classified and non-student hourly employees at Colorado State University. There are, however, certain limited circumstances described below under which individuals employed under the above types of appointments are excluded from membership in PERA.

Please review the following circumstances. If any applies to you, check the appropriate box and sign this form instead of the normally required membership form (PERA Member Record) and forward to Human Resource Services, Records Section, Campus Delivery 6004.

1. You are employed or are being employed under a non-student hourly type of appointment and your employment is short term and emergency in nature (fire, storm, snow, earthquake, flood, or other similar emergency).
2. You are employed or are being employed under a state classified hourly, or non-student hourly type of appointment, **and both** of the following apply:
- You have previously retired from Colorado State University, or another PERA "State division" employer.
  - Your retirement annuity benefits from PERA are not currently voluntarily suspended by you.
3. You are a non-resident alien admitted to work in the United States on either:
- (Check which applies:) \_\_\_\_\_ J1 VISA    or    \_\_\_\_\_ F1 VISA
4. You were a participant in the University's Defined Contribution Plan for Retirement (DCP) and you meet the University's age and service requirements for "retirement" under the DCP as of the date of this appointment.
- 

\_\_\_\_\_  
EMPLOYEE NAME

\_\_\_\_\_  
EMPLOYEE ID #

\_\_\_\_\_  
EMPLOYEE SIGNATURE

\_\_\_\_\_  
DATE

\_\_\_\_\_  
JOB TITLE

\_\_\_\_\_  
EMPLOYEE TYPE

\_\_\_\_\_  
DEPARTMENT NAME

\_\_\_\_\_  
DEPT #

\_\_\_\_\_  
DEPARTMENT HEAD SIGNATURE

\_\_\_\_\_  
DATE

NREL Hourly Employees  
Schedule of Payroll Dates

Pay Period	Pay Period	Last Date to	
Begin Date	End Date	Turn in	Pay Date
(Saturday)	(Friday)	(usually Mon.)	
19-Dec-2009	1-Jan-2010	4-Jan-2010	15-Jan-2010
2-Jan-2010	15-Jan-2010	<b>15-Jan-2010</b>	29-Jan-2010
16-Jan-2010	29-Jan-2010	1-Feb-2010	12-Feb-2010
30-Jan-2010	12-Feb-2010	15-Feb-2010	26-Feb-2010
13-Feb-2010	26-Feb-2010	1-Mar-2010	12-Mar-2010
27-Feb-2010	12-Mar-2010	15-Mar-2010	26-Mar-2010
13-Mar-2010	26-Mar-2010	29-Mar-2010	9-Apr-2010
27-Mar-2010	9-Apr-2010	12-Apr-2010	23-Apr-2010
10-Apr-2010	23-Apr-2010	26-Apr-2010	7-May-2010
24-Apr-2010	7-May-2010	10-May-2010	21-May-2010
8-May-2010	21-May-2010	24-May-2010	4-Jun-2010
22-May-2010	4-Jun-2010	7-Jun-2010	<b>1-Jul-2010</b>
5-Jun-2010	18-Jun-2010	21-Jun-2010	2-Jul-2010
19-Jun-2010	2-Jul-2010	<b>2-Jul-2010</b>	16-Jul-2010
3-Jul-2010	16-Jul-2010	19-Jul-2010	30-Jul-2010
17-Jul-2010	30-Jul-2010	2-Aug-2010	13-Aug-2010
31-Jul-2010	13-Aug-2010	16-Aug-2010	27-Aug-2010
14-Aug-2010	27-Aug-2010	30-Aug-2010	10-Sep-2010
28-Aug-2010	10-Sep-2010	13-Sep-2010	24-Sep-2010
11-Sep-2010	24-Sep-2010	27-Sep-2010	8-Oct-2010
25-Sep-2010	8-Oct-2010	11-Oct-2010	22-Oct-2010
9-Oct-2010	22-Oct-2010	25-Oct-2010	5-Nov-2010
23-Oct-2010	5-Nov-2010	8-Nov-2010	19-Nov-2010
6-Nov-2010	19-Nov-2010	22-Nov-2010	3-Dec-2010
20-Nov-2010	3-Dec-2010	6-Dec-2010	17-Dec-2010
4-Dec-2010	17-Dec-2010	20-Dec-2010	30-Dec-2010
18-Dec-2010	31-Dec-2010	3-Jan-2011	14-Jan-2011

*Due to holiday, turn in 01/15*

*Due to Fiscal Year end, pay delayed*

*Due to holiday, turn in 07/02*

Timesheets should be signed by you and your supervisor before they are turned in. Ask your supervisor who should sign your timesheet when he/she is not available. Due by the Monday morning after the pay period ends, EXCEPT \*\*\*During holiday weeks, timesheets will be due Friday at the end of the day. The payroll week starts on SATURDAY and ends on FRIDAY. More than 40 hours in a week is considered overtime and must be pre-approved by supervisor. Timesheets can be faxed to: (970) 491-1965 (you eventually need to turn in the original). **\*\*NOTE\*\***If a timesheet is turned in too late to be input, it is held until the next pay period. Payroll will process it the next payroll cycle - which means a two-week delay in your pay date. Blank timesheets are available at [nrel.colostate.edu/career/forms/NRELtmsht.pdf](http://nrel.colostate.edu/career/forms/NRELtmsht.pdf)