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MEMORANDUM HR10-18

TO: Agency Administrators

FROM: Carolyn Horwich, Esq., Director of Human Resources

THROUGH: Rip Colvin, Executive Director

SUBJECT: IRS Form W-4 Information

DATE: March 23, 2018

The Tax Cuts and Jobs Act (the Act) was signed into law on December 22, 2017. The Act included new tax withholding tables that reflect the increase in the standard deduction, repeal of personal exemptions, and changes in tax rates and brackets. Effective February 1, 2018, the Department of Financial Services (DFS) began using the new tax tables implementing the changes made by the Act.

The new withholding tables are designed to work with each employee's Form W-4 already on file in People First. Employees are not required to make changes at this time. However, there is some concern that the new tax tables might result in under withholding for 2018.

Therefore, DFS **strongly** recommends that employees review their current Form W-4s to verify that the number of allowances (exemptions) being claimed and amounts being withheld are appropriate for their current tax scenario. State of Florida Employees will be responsible for logging into their People First account at <https://peoplefirst.myflorida.com> to verify that the Form W-4 reflects the correct "Filing Status" and meets the needs of their current tax situation. The IRS encourages employees to use the withholding calculator on the IRS.gov website to calculate their withholding (<https://www.irs.gov/individuals/irs-withholding-calculator>) to identify whether any changes to their W-4 are necessary. Employees will be able to make changes to their W-4, if appropriate.

The Internal Revenue Service (IRS) has posted a new Form W-4 (with instructions) on its website and is attached to this memorandum. This information may assist employees in determining whether changes are appropriate in People First. The new Form W-4 is posted on the JAC website.

Employees are encouraged to seek more detailed information on the new tax withholding tables by reviewing the IRS Notice 1036 *Early Release Copies of the 2018 Percentage Method Tables for Income Tax Withholding*, which can be found here: <https://www.irs.gov/pub/irs-pdf/n1036.pdf>.

Please keep in mind that JAC does not have tax advisers on staff and we are not allowed to assist employees in determining their tax liability.

Thank you.