



Department of Revenue

2026 IA W-4

Employee Withholding Allowance Certificate

revenue.iowa.gov

Each employee must file this IA W-4 with their employer. Do not claim more in allowances than necessary or you will not have enough tax withheld. If the amount of allowances you are eligible to claim increases, you may file a new W-4 at any time. If the amount of allowances you are eligible to claim decreases, you must file a new W-4 within 10 days.

Penalties apply for willfully supplying false information or for willful failure to supply information. If you file as exempt from withholding and you incur an income tax liability, you may be subject to a penalty for underpayment of estimated tax.

Filing Status: ☐ Other (Including Single) ☐ Head of Household ☐ Married filing jointly ☐ Qualifying Surviving Spouse
If so, does your spouse also have earned income? ☐ Yes ☐ No

Print your full name: _____ Social Security Number: _____

Home address: _____

City: _____ State: _____ ZIP: _____

Exemption from withholding

If you do not expect to owe any Iowa income tax and have a right to a full refund of ALL income tax withheld, enter "EXEMPT" here _____ and the year effective here _____.

Note: Entering "EXEMPT" above will result in no Iowa Income Tax being withheld.

Nonresidents may not claim this exemption.

Check this box if you are claiming an exemption from Iowa income tax as a military spouse based on the Military Spouses Residency Relief Act of 2009 or the Veterans Benefits and Transition Act of 2018 and the Veterans Auto and Education Improvement Act of 2022. _____☐

If claiming the military spouse exemption, enter your state of domicile or residence here _____

If you are not exempt, complete the following:

1. Personal allowances. See instructions 1.\$ _____
2. Allowances for dependents. You may claim \$40 for each dependent you claim on your Iowa income tax return..... 2.\$ _____
3. Allowances for itemized deductions. See instructions..... 3.\$ _____
4. Allowances for adjustments to income. Estimate allowable adjustments to income for payments such as an IRA, Keogh, or SEP; penalty on early withdrawal of savings; and student loan interest. Multiply this amount by 3.8% (.038), round to the nearest dollar... 4.\$ _____
5. Allowances for child and dependent care credit. See instructions 5.\$ _____
6. Personal exemption credit allowed for federal purposes. See instructions 6.\$ _____
7. **Total allowances.** Add lines 1 through 6..... 7.\$ _____
8. Additional amount, if any, you want deducted each pay period 8.\$ _____

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this claim, and, to the best of my knowledge and belief, it is true, correct, and complete.

Employee signature: _____ Date: _____

Employers: The employer must maintain records of the W-4s. If the employee is claiming exemption from withholding when wages are expected to exceed \$200 per week, complete the information below and within 90 days send a copy to: **Alcohol & Tax Compliance Division, Iowa Department of Revenue, PO Box 10456, Des Moines, Iowa 50306-0456.**

Employer name: _____

Federal Employer Identification Number (FEIN): _____

Employer address: _____

City: _____ State: _____ ZIP: _____

Questions about Iowa taxes: Call Taxpayer Services at 515-281-3114 or 800-367-3388 or email idr@iowa.gov.

Line 3. Allowances for itemized deductions:

- (a) Enter total amount of estimated federal itemized deductions (a) \$ _____
- (b) Enter amount of your federal standard deduction using the following information (b) \$ _____
 If single or married filing separate returns, enter \$16,100
 If unmarried head of household, enter \$24,150
 If married filing a joint return or qualifying surviving spouse, enter \$32,200
- (c) Subtract line (b) from line (a) and enter the difference or zero, whichever is greater.....(c) \$ _____
- (d) Multiply the amount on line (c) by 3.8% (.038), round to the nearest whole dollar and enter on line 3.

Note: If you are married and both you and your spouse are employed, you may not both claim the same allowances for itemized deductions. Each spouse should report their proportionate share of the estimated federal itemized deductions on line 3(a) and use the single federal standard deduction amount on line 3(b).

Line 5. Allowances for child and dependent care credit: Persons having child/dependent care expenses qualifying for the federal and Iowa child and dependent care credit may claim additional Iowa withholding allowance amounts based on their total incomes. Taxpayers with a total income of \$90,000 or more cannot claim withholding allowances for the child and dependent care credit. Married persons filing jointly, must calculate their withholding allowance amounts based on their combined total incomes. Generally, you may not take this credit if your filing status is married filing separately. Total allowances for child and dependent care that you and your spouse may claim cannot exceed the total allowances shown below.

- Iowa total income between \$0 - \$19,999 Allowances: \$200
- Iowa total income between \$20,000 - \$34,999 Allowances: \$160
- Iowa total income between \$35,000 - \$44,999 Allowances: \$120
- Iowa total income between \$45,000 - \$89,999 Allowances: \$40

Line 6. Personal exemption credit allowed for federal purposes: For tax years beginning on or after January 1, 2025 taxpayers age 65 or older may be eligible for a personal exemption of up to \$6,000. Multiply the amount of the estimated allowable federal personal exemption by 3.8% (.038), then round this amount to the nearest whole dollar. Report this amount on line 6.

Line 8. Additional amount of withholding deducted: You may need to have additional tax withheld if you have more than one employer or are a nonresident alien. If any of these situations apply to you see the detailed instructions below. You may also need to have additional tax withheld if you have income other than wages. Income other than wages would include: interest and dividends, capital gains, rent, gambling winnings, etc. If you are not having enough tax withheld, you may request your employer to withhold more by filling in an additional amount on line 8. Estimate the amount you will be under-withheld, and divide that amount by the number of pay periods per year. If you reside in a school district that imposes school district surtax, consider reducing the amount of allowances shown on lines 1-6, or have additional tax withheld on line 8.

Centralized Employee Registry Reporting Form Instructions

Employer Reporting Requirements

Federal and state law (42 U.S. Code § 653a and Iowa Code chapter 252G) requires an employer doing business in Iowa who hires or rehires an employee or contractor to report the hire within 15 days of the start date. All items on this form must be completed.

Use one of the listed methods to report your new hires. Include your FEIN. Fax this form (page 44-019d) to 800-759-5881 or mail it to Centralized Employee Registry, PO Box 10322, Des Moines, IA 50306-0322. If you have questions about employer reporting requirements, call the Employers Partnering in Child Support (EPICS) Unit at 877-274-2580.

Multistate employers have two reporting options: to report newly hired employees in the states in which they are working, or alternatively, to identify one state where all hires will be reported. If you choose to report to one state, your new hire reports must be submitted electronically or by magnetic media, and you must register to identify the state you will report to. To register, visit ocsp.acf.hhs.gov.

Employer Information

1. **Federal Employer Identification Number (FEIN).** Provide the same 9-digit FEIN used on your quarterly wage reports, plus the 3-digit suffix used when filing Iowa withholding tax. For a business with only one location, the default suffix is 000.
2. **Employer name.** Provide doing business as (DBA) name, if applicable, rather than the legal name of the employer.
3. **Employer address.** Include any applicable post office box, unit number, etc.
4. **Employer contact and phone number (optional).** Include any applicable phone and extension.
5. **Income provider name and address** for income withholding orders or garnishment, if different from the employer address above. This may be the legal name of the business or other entity that handles withholding and garnishment. This information is needed for income withholding and garnishment purposes.

Employee Information

6. **Is dependent health care coverage available?** This question does not relate to insurability of employee's dependents. Mark yes if the employer or union offers coverage.
7. **Approximate date this employee qualifies for coverage.** Example: Is dependent insurance coverage offered upon hire or after six months of employment? This question does not relate to insurability of employee's dependents. Enter in month, day, and year format.
8. **Employee start date.** Indicate the first day for which the employee is owed compensation. For a rehire, list the return date. Enter in month, day, and year format. (Required by 42 U.S. Code § 653a)
9. **Employee date of birth.** Enter in month, day, and year format.
10. **Employee Social Security Number (SSN).** SSN is required for all individuals, including minors.
11. **Employee name.** Provide the employee's full name including middle initial.
12. **Employee address.** Provide the employee's current home address.