



Human Capital Management 25-A Tax Update Overview

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Introduction

The Image/Upgrade Overview Document is intended to provide ctcLink users with a summary of the changes that will be made in the system as a result of the upcoming image or PeopleTools upgrade implementation. Oracle releases multiple PeopleSoft updates, called images, for each pillar every year. Each Image contains bug fixes and features that are important for PeopleSoft to work well. PeopleTools upgrades update the underlying framework of the system. There are minimal changes that are noticeable to the end users. Below is an overview of the changes that you can expect to see as part of this upgrade.

Payroll

Updated Federal / State Tax Table

Federal (State = \$U) - The table entry effective-dated 1/1/2025, which was delivered in Tax Update 24-D, is updated to include Federal withholding tax changes effective for wages paid on or after 01 January 2025, as announced by the Internal Revenue Service. <https://www.irs.gov/pub/irs-pdf/p15t.pdf>

California (CA) - The table entry effective-dated 1/1/2025, which was delivered in Tax Update 24-D, is updated to include the following changes for 2025:

1. The California state minimum wage increase from \$16.00 to \$16.50 per hour. https://www.dir.ca.gov/dlse/faq_minimumwage.htm
2. California withholding tax changes effective for wages paid on or after 01 January 2025. https://edd.ca.gov/siteassets/files/pdf_pub_ctr/25methb.pdf

Colorado (CO) - A new table entry effective-dated 1/1/2025 includes the following changes for 2025:

1. The Colorado state unemployment insurance taxable wage base increase from \$23,800 to \$27,200. <https://cdle.colorado.gov/employers/pay-premiums-and-report-wages/premium-rates>
2. The Colorado state minimum wage increase from \$14.42 to \$14.81 per hour. <https://cdle.colorado.gov/dlss>
3. Colorado Paid Family & Medical Leave taxable wage base increase from \$168,600 to \$176,100 based on the increase in the Social Security OASDI maximum taxable wage base for 2025. <https://famli.colorado.gov/individuals-and-families/premium-and-benefits-calculator>

Connecticut (CT) - The table entry effective-dated 1/1/2025, which was delivered in Tax Update 24-D, is updated to include the following changes for 2025:

1. The Connecticut state unemployment insurance taxable wage base increase from \$25,000 to \$26,100. https://portal.ct.gov/dol/divisions/unemployment-insurance-tax/information-on-unemployment-tax-rate-for-calendar-year-2025?language=en_US
2. Connecticut Paid Family & Medical Leave taxable wage base increase from \$168,600 to

\$176,100 based on the increase in the Social Security OASDI maximum taxable wage base for 2025. https://www.ctpaidleave.org/for-businesses-and-employers/i-am-an-employer?language=en_US

3. The Connecticut state minimum wage increase from \$15.69 to \$16.35 per hour. https://portal.ct.gov/governor/news/press-releases/2024/09-2024/governor-lamont-announces-minimum-wage-will-increase-in-2025?language=en_US

Note: The U.S. tax script delivered with Tax Update 24-D included a new row (Effective Date = 1/1/2025) to update the State Tax Table entry for Connecticut with the increase in the Connecticut state minimum hourly wage from \$15.69 to \$16.35. This row failed to include values on four pages of the State Tax Table entry (CT Exemptions, CT Credits, CT Phase Out, and CT Recapture) which are required to correctly calculate Connecticut withholding tax amounts. The redelivered table entry effective-dated 1/1/2025 includes values in the following four pages: CT Exemptions, CT Credits, CT Phase Out, and CT Recapture.

Delaware (DE) - The table entry effective-dated 1/1/2025, which was delivered in Tax Update 24-D, is updated to include the following changes for 2025:

1. The Delaware state unemployment insurance taxable wage base increase from \$10,500 to \$12,500. <https://labor.delaware.gov/divisions/unemployment-insurance/employer-services/>
2. New Tax Classes on the Additional Rates page to calculate the employee and employer taxes for the Delaware Paid Leave program. <https://labor.delaware.gov/delaware-paid-leave-is-coming/>

Hawaii (HI) - A table entry effective-dated 1/1/2025 includes the following changes for 2025:

1. The Hawaii state unemployment insurance taxable wage base increase from \$59,100 to \$62,000. <http://labor.hawaii.gov/ui/news/tax-rate-schedule-and-weekly-benefit-amount/>
2. The maximum taxable gross for Hawaii state temporary disability insurance and voluntary plan temporary disability insurance programs is \$74,969 (\$1,441.72 weekly), per the Disability Compensation Division of the Hawaii Department of Labor and Industrial Relations. This is an increase from the tax year 2024 amount of \$71,489 (\$1374.78 weekly). The employee tax rate remains unchanged at 0.5% (0.005000). <https://labor.hawaii.gov/dcd/files/2024/12/2025-Max-Weekly-Wage-Base.pdf>
3. Hawaii withholding tax changes effective for wages paid on or after 01 January 2025. <https://files.hawaii.gov/tax/news/pubs/25BkItA.pdf>

Note: The COBOL program modifications for the 2025 Hawaii withholding tax calculation changes are included in Tax Update 25-A.

Idaho (ID) - A new table entry effective-dated 1/1/2025 includes an increase in the Idaho state unemployment insurance taxable wage base increase from \$53,500 to \$55,300. <https://www.labor.idaho.gov/businesses/unemployment-tax-rates/>

Illinois (IL) - A table entry effective-dated 1/1/2025 includes the following changes for 2025:

1. The Illinois state unemployment insurance taxable wage base increase from \$13,590 to \$13,916.
https://ides.illinois.gov/content/dam/soi/en/web/ides/ides_forms_and_publications/EA-50_2025.pdf
2. The Illinois state minimum wage increase from \$14.00 to \$15.00 per hour.
<https://labor.illinois.gov/>
3. The Illinois annual allowance amount increase from \$2,775 to \$2,850, as announced by the Illinois Department of Revenue.
https://tax.illinois.gov/content/dam/soi/en/web/tax/forms/withholding/documents/current_year/2025_il_700_t.pdf

Indiana (IN) - A new table entry effective-dated 01/01/2025 includes withholding tax changes published by the Indiana Department of Revenue in Departmental Notice #1 (R45 / 12-24).
<https://www.in.gov/dor/files/dn01.pdf>

Massachusetts (MA) - A new table entry effective-dated 1/1/2025 includes the following changes for 2025:

1. Massachusetts Paid Family & Medical Leave taxable wage base increase from \$168,600 to \$176,100 based on the increase in the Social Security OASDI maximum taxable wage base for 2025. <https://calculator.eol.mass.gov/pfml/contribution/>
2. Massachusetts withholding tax changes effective for wages paid on or after 01 January 2025. <https://www.mass.gov/doc/massachusetts-circular-m-income-tax-withholding-tables-at-50-effective-january-1-2025/download>

Maine (ME) - The table entry effective-dated 1/1/2025, which was delivered in Tax Update 24-D, is updated to include the Maine state minimum wage increase from \$14.15 to \$14.65.
https://www.maine.gov/labor/labor_laws/minimumwagefaq/

Michigan (MI) - The table entry effective-dated 1/1/2025, which was delivered in Tax Update 24-D, is updated to include the following changes for 2025:

1. The Michigan state unemployment insurance taxable wage base decrease from \$9,500 to \$9,000. <https://www.michigan.gov/leo/news/2024/12/11/employers-will-see-unemployment-tax-savings-in-2025>
2. Michigan withholding tax changes effective for wages paid on or after 01 January 2025.
https://www.michigan.gov/taxes/-/media/Project/Websites/taxes/Forms/SUW/TY2025/446_Withholding-Guide_2025.pdf?rev=905aed69e3f14e50816760918ba01eb4&hash=1B4138DF25338323AB6C8A0504DF0F00

Minnesota (MN) - The table entry effective-dated 1/1/2025, which was delivered in Tax Update 24-D, is updated to include the following changes for 2025:

1. The Minnesota state unemployment insurance taxable wage base increase from \$42,000 to \$43,000. <https://uimn.org/employers/>

2. Minnesota withholding tax changes effective for wages paid on or after 01 January 2025.
<https://www.revenue.state.mn.us/withholding-tax>

Missouri (MO) - The table entry effective-dated 1/1/2025, which was delivered in Tax Update 24-D, is updated to include the following changes for 2025:

1. Missouri withholding tax changes effective for wages paid on or after 01 January 2025.
https://dor.mo.gov/forms/Withholding%20Formula_2025.pdf
2. The Missouri state minimum wage increase from \$12.30 to \$13.75 per hour.
<https://labor.mo.gov/dls/minimum-wage>

Montana (MT) - The table entry effective-dated 1/1/2025, which was delivered in Tax Update 24-D, is updated to include the following changes for 2025:

1. Montana withholding tax changes effective for wages paid on or after 01 January 2025.
<https://mtrevenue.gov/taxes/#WageWithholdingTax>
2. The Montana state unemployment insurance taxable wage base increase from \$43,000 to \$45,100. <https://uid.dli.mt.gov/docs/contributions-bureau/rate-insert.pdf>

North Carolina (NC) - A table entry effective-dated 1/1/2025 includes the following changes for 2025:

1. North Carolina withholding tax changes effective for wages paid on or after 01 January 2025.
<https://www.ncdor.gov/income-tax-withholding-tables-and-instructions-employers/open>
2. The North Carolina state unemployment insurance taxable wage base increase from \$31,400 to \$32,600. <https://www.des.nc.gov/employers/tax-rate-information>

North Dakota (ND) - A table entry effective-dated 1/1/2025 includes the following changes for 2025:

1. North Dakota withholding tax changes effective for wages paid on or after 01 January 2025.
https://www.tax.nd.gov/sites/www/files/documents/misc-discuss-folder/Final_2025%20Income%20Tax%20Withholding%20Rates%20%20Instructions.pdf
2. The North Dakota state unemployment insurance taxable wage base increase from \$43,800 to \$45,100. <https://www.jobsnd.com/sites/www/files/documents/jsnd-documents/uitaxrateschedules2025.pdf>

Nebraska (NE) - A new table entry effective-dated 1/1/2025 includes the following changes for 2025:

1. Nebraska withholding tax changes effective for wages paid on or after 01 January 2025.
https://revenue.nebraska.gov/sites/default/files/doc/business/Cir_En_2024/2025cir_en_whole.pdf
2. The Nebraska state minimum wage increase from \$12.00 to \$13.50 per hour.
<https://dol.nebraska.gov/webdocs/Resources/Items/Minimum%20Wage%20Poster%20Letter.pdf>

New Mexico (NM) - A new table entry effective-dated 1/1/2025 includes New Mexico withholding tax

changes effective for wages paid on or after 01 January 2025.

https://www.tax.newmexico.gov/businesses/wp-content/uploads/sites/4/2022/12/FYI-104_2025.pdf

New York (NY) - The table entry effective-dated 1/1/2025, which was delivered in Tax Update 24-D, is updated to include the New York state minimum wage increase from \$16.00 to \$16.50.

<https://ux.labor.ny.gov/minimum-wage-lookup/>

Oklahoma (OK) - A new table entry effective-dated 1/1/2025 includes an increase in the Oklahoma state unemployment insurance taxable wage base increase from \$27,000 to \$28,200.

<https://oklahoma.gov/oesc/employers/tax/contribution-rates.html>

Oregon (OR) - A new table entry effective-dated 1/1/2025 includes the following changes for 2025:

1. The Oregon state unemployment insurance taxable wage base increase from \$52,800 to \$54,300. <https://www.oregon.gov/employ/businesses/pages/current-tax-rate.aspx>
2. Oregon Paid Family & Medical Leave taxable wage base increase from \$168,600 to \$176,100 based on the increase in the Social Security OASDI maximum taxable wage base for 2025. <https://paidleave.oregon.gov/employers/contributions-calculator.html>
3. Oregon withholding tax changes effective for wages paid on or after 01 January 2025. https://www.oregon.gov/dor/forms/FormsPubs/withholding-tax-formulas_206-436_2025.pdf

South Carolina (SC) - A new table entry effective-dated 1/1/2025 includes South Carolina withholding tax changes effective for wages paid on or after 01 January 2025.

https://dor.sc.gov/forms-site/Forms/WH1603F_2025.pdf

Utah (UT) - A new table entry effective-dated 1/1/2025 includes an increase in the Utah state unemployment insurance taxable wage base increase from \$47,000 to \$48,900.

<https://jobs.utah.gov/ui/employer/public/Questions/TaxRates.aspx#:~:text=During%202025%2C%20the%20taxable%20wage,still%20reported%20but%20not%20taxed>

Vermont (VT) - The table entry effective-dated 1/1/2025, which was delivered in Tax Update 24-D, is updated to include Vermont withholding tax changes effective for wages paid on or after 01 January 2025. <https://tax.vermont.gov/sites/tax/files/documents/GB-1210-2024.pdf>

Washington (WA) - The table entry effective-dated 1/1/2025, which was delivered in Tax Update 24-D, is updated to include the following changes for 2025:

1. The Washington Paid Family & Medical Leave taxable wage base increase from \$168,600 to \$176,100 based on the increase in the Social Security OASDI maximum taxable wage base for 2025. <https://paidleave.wa.gov/estimate-your-paid-leave-payments/>
2. The Washington Paid Family & Medical Leave change in the Medical Leave Insurance – EE Ratio from 0.5195 to 0.5178 and in the Family Leave Insurance – EE Ratio from 0.4805 to 0.4822. The tax rate increases from 0.007400 to 0.009200.

The ratios are derived based on a review of the calculation results from Washington Employment

Security Department calculator and may result in occasional penny differences.

Note: This functionality is not used at ctcLink. For WA PFML, college-specific general deductions have been utilized.

Local Tax Table Changes

Aurora, Colorado – The city of Aurora Occupational Privilege Tax was repealed effective Jan. 1, 2025.

Tax Update 25-A delivers new table entries to inactive localities CO/4000 and CO/4000ER effective-dated 01/01/2025. Also, the Resident and Nonresident rates have been removed on the new rows.

Any employees currently setup with Locality CO-4000 or CO-4000ER will need their tax data updated effective 01/01/2025.

https://www.auroragov.org/UserFiles/Servers/Server_1881137/File/Business%20Services/Tax/Ocupational/Ordinance%202022-77%20OPT%20Repeal.pdf

Garnishment Rule Changes

State	Rule ID	EFFECTIVE DATE	ACTION
\$U	LEVY/B LEVY/B/ADD LEVY/H LEVY/H/ADD LEVY/M LEVY/M/ADD LEVY/S LEVY/S/ADD	01/01/2025	Table entries containing the values used to calculate the amounts exempt from U.S. Federal tax levies in the year 2025 are added to the Garnishment Rules Table. http://www.irs.gov/pub/irs-pdf/p1494.pdf
AZ	LEVY/B LEVY/B/ADD LEVY/H LEVY/H/ADD LEVY/M LEVY/M/ADD LEVY/S LEVY/S/ADD	01/01/2025	Table entries containing the values used to calculate the amounts exempt from Arizona tax levies in the year 2025 are added to the Garnishment Rules Table based on the exemption values published in the 2025 update of IRS Pub. 1494.
MN	GENERAL	01/01/2025	A row is added to update the table entry for this garnishment rule in order to use the new state minimum hourly wage of \$11.13 (previously \$10.85) in the exemption calculation.
NY	GEN-DE2	01/01/2025	A row is added to update the table entry for this garnishment rule in order to use the new state minimum hourly wage of \$16.50 (previously \$16.00) in the exemption calculation.

NY	GEN-DE3	01/01/2025	A row is added to update the table entry for this garnishment rule in order to use the new state minimum hourly wage of \$15.50 (previously \$15.00) in the exemption calculation.
OR	GENERAL	01/01/2025	A row is added to update the table entry for the exemption calculation for this garnishment rule from \$254 per week to \$305 per week.

Program Funding Configuration-Delaware Paid Leave

Tax Update 25-A delivers scripts to calculate employee and employer payroll taxes to support Delaware Paid Leave program effective 01 January 2025.

Program Funding Configuration Table Updates for Colorado, Oregon and Vermont

Tax Update 25-A delivers scripts effective-dated 01/01/2025 to update various Program Funding Configuration tables that are used to calculate the taxes to support Colorado and Oregon Paid Family and Medical Leave programs and Vermont Child Care.

Precalculation Audit Report

After Tax Update 25-A is applied, PAY035 process will display the following warning message on the Precalculation Audit Report for employees who are subject to Oregon Paid Leave tax or Colorado FAML: "Employee Tax Data not in sync with Program Funding Framework."

For a multi-job employee, this new warning message will appear for each paysheet. The message can be cleared by adding 1/1/2025 effective dated row on Employee Tax Data pages.

Navigation

NavBar > Menu > Payroll for North America > Payroll Processing USA > Produce Payroll > Precalculation Audit Report

Image: Precalculation Audit Report after Tax Update 25-A is applied: new message.

PeopleSoft							Page No. 1	
PAYSHEET RECORDS AUDIT PRIOR TO CALCPAY							Run Date 02/07/2025	
Report ID: PAY035							Run Time 16:25:11	
Pay Run-Id: 02A2025								
Company	Paygroup	Pay_End_Dt	Off_Cycle	Page#	Line#	Emplid	OK_To_Pay	Message
		02/15/2025	N	24	5			Employee Tax Data not in sync with Program Funding Framework.
		02/15/2025	N	3	1			Employee Tax Data not in sync with Program Funding Framework.
		02/15/2025	N	5	1			Employee Tax Data not in sync with Program Funding Framework.
		02/15/2025	N	27	2			Employee Tax Data not in sync with Program Funding Framework.
		02/15/2025	N	21	6			Employee Tax Data not in sync with Program Funding Framework.
		02/15/2025	N	7	7			Employee Tax Data not in sync with Program Funding Framework.
		02/15/2025	N	21	6			Employee Tax Data not in sync with Program Funding Framework.
Error Records: 7								

QRG

[9.2 Running the Pre-calculation Audit Report](#)

New Tax Class: 9S - State FICA (memo earnings)

New functionality delivered in Tax Update 25-A includes the introduction of new Tax Class 9S - State FICA (memo earnings). Tax Class 9S is used to track FICA-subject wages by state; this is required to support the calculation of contributions to the Delaware Paid Leave program.

Wages are tracked for Tax Class 9S for each state (not just for Delaware) for all employees (not just for employees enrolled in Delaware Paid Leave). This cannot be changed.

Tax Class 9S is a “memo” type tax class, which means:

- Tax Class 9S tracks only wages. No tax amounts are calculated for Tax Class 9S.
- Tax Balance records are generated for Tax Class 9S for all employees; however, users can generate Balance Adjustments to modify Tax Balance records for Tax Class 9S only for an employee who is enrolled in the Delaware Paid Leave program (i.e., an employee for whom the Tax Status field is not blank in the Other Programs-Status section of the employee’s State Tax Data record for Delaware).
- Tax Class 9S has no impact on the employee’s gross-to-net pay calculation or on the employer’s payroll tax expenses.
- No amounts associated with Tax Class 9S are displayed on employee wage statements for either paychecks or advices.
- Tax Class 9S amounts are not passed to General Ledger within the PeopleSoft system, and Tax Class 9S amounts should not be included in transmissions to any third parties for general ledger or tax processing or payment purposes.

After Tax Update 25-A is applied, Tax Class 9S - State FICA (memo earnings) may appear in query / reports that retrieve data from back-end tax tables. Example is query QHC_PY_941_TAX_DETAIL - Tax info by ID for date range.

Navigation

NavBar > Menu > Reporting Tools > Query > Query Viewer

Image: QHC_PY_941_TAX_DETAIL - Tax info by ID for date range after Tax Update 25-A is applied.

QHC_PY_941_TAX_DETAIL - Tax info by ID for date range

*Pay Period End From

*Pay Period End To

*Company

ID (optional)

State (optional)

Download results in : [Excel Spreadsheet](#) [CSV Text File](#) [XML File](#) (621 kb)

View All First 1-100 of 1663 Last

Row	Company	Group	Pay Period End	ID	Name	State	Locality	Resident	Tax Class	Current Taxable Gross	Current Tax	Current Supp Tax	Tax Not Taken	AP Status
1			02/15/2025			\$U			FICA Med Hospital Ins / EE			0.00	0.00	X
2			02/15/2025			\$U			FICA Med Hospital Ins / ER			0.00	0.00	X
3			02/15/2025			\$U			OASDI/Disability - EE			0.00	0.00	X
4			02/15/2025			\$U			OASDI/Disability - ER			0.00	0.00	X
5			02/15/2025			WA			State FICA (memo earnings)	3810.00	0.00	0.00	0.00	
6			02/15/2025			\$U			Withholding			0.00	0.00	X

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N/A

Updated Federal W-4 PDF in ESS

The 2025 Federal W-4 Form has been delivered.

Navigation

Employee Self Service > Payroll Tile > Tax Withholding

Image: 2025 Federal W-4 PDF Form

Form W-4 Department of the Treasury Internal Revenue Service	Employee's Withholding Certificate Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Give Form W-4 to your employer. Your withholding is subject to review by the IRS.	OMB No. 1545-0074 <div style="border: 2px solid red; padding: 5px; font-size: 2em; font-weight: bold;">2025</div>
Step 1: Enter Personal Information	(a) First name and middle initial [redacted] Last name [redacted] Address [redacted] City or town, state, and ZIP code [redacted]	
	(b) Social security number XXX-XX-[redacted] Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .	
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)	
<p>TIP: Consider using the estimator at www.irs.gov/W4App to determine the most accurate withholding for the rest of the year if: you are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.</p> <p>Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at www.irs.gov/W4App.</p>		
Step 2: Multiple Jobs or Spouse Works	Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs. Do only one of the following. (a) Use the estimator at www.irs.gov/W4App for the most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; or (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; or (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate. <input type="checkbox"/>	
<p>Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)</p>		
Step 3: Claim Dependent and Other Credits	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): Multiply the number of qualifying children under age 17 by \$2,000 \$ [redacted] Multiply the number of other dependents by \$500 \$ [redacted] Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here 3 \$ [redacted]	
Step 4 (optional): Other Adjustments	(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income 4(a) \$ [redacted] (b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here 4(b) \$ [redacted] (c) Extra withholding. Enter any additional tax you want withheld each pay period 4(c) \$ [redacted]	
Exemption from withholding. By claiming exemption from withholding, you certify that you owed no Federal income tax in 2024, and that you expect to owe no Federal income tax in 2025. If you claim exemption from withholding, no income tax will be withheld from your paycheck. <div style="float: right;"> Not Applicable <input type="button" value="v"/> </div>		
Step 5: Sign Here	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete. [redacted] 2025-02-06 Employee's signature (This form is not valid unless you sign it.) Date	
Employers Only	Employer's name and address [redacted]	First date of employment [redacted]
		Employer identification number (EIN) [redacted]
For Privacy Act and Paperwork Reduction Act Notice, see page 3. Cat. No. 10220Q Form W-4 (2025)		
<div style="border: 1px solid green; padding: 5px; display: inline-block;">Submit</div>		

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[9.2 ESS W-4 Withholding](#)

2024 W-2C Form Functionality Changes

Multiple product updates have been delivered to support U.S. Form W-2C processing for tax year 2024.

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[9.2 Enter W-2C in ctclink.](#)





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Washington State Board for Community and Technical Colleges