IOWA
Department of Revenue

2025 IA W-4

Employee Withholding Allowance Certificate

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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 or 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 _____ .

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.$_____
4. Allowances for adjustments to income. Estimate allowable adjustments to income for payments such as an IRA, Keogh, or SEP; penalty on early withdrawal of savings; and student loan interest, which are reflected on the IA 1040. Divide this amount by 15, round to the nearest whole dollar ..... 4.$_____
5. Allowances for child and dependent care credit. See instructions ..... 5.$_____
6. **Total allowances.** Add lines 1 through 5 ..... 6.$_____
7. Additional amount, if any, you want deducted each pay period ..... 7.$_____

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.

Filing Status: Select the applicable filing status. “Other” includes taxpayers who use the single filing status, Married filing separately, or married taxpayers wanting to withhold as a taxpayer with a filing status of Single. “Married filing jointly” includes taxpayers who are married filing jointly and qualified surviving spouses.

For taxpayers who select “Married filing jointly” and also select “Yes” for their spouse having earned income, the withholding calculation will be completed as if you are using filing status single. This means the deduction for taxpayers using the filing status single will be used in the calculation. If your spouse selects both of those selections on their IA W-4, their withholding will be calculated in the same way. If you do not wish to have the withholding calculation done using the single deduction, you should select “Married filing jointly” and also select “No” for your spouse having earned income.

Exemption from withholding

Nonresidents may not claim this exemption.

Claim exemption from withholding if you are an Iowa resident and both of the following situations apply:

(1) for 2024 you had a right to a refund of all Iowa income tax withheld because you had no tax liability, and, (2) for 2025 you expect a refund of all Iowa income tax withheld because you expect to have no Iowa tax liability.

You must complete a new W-4 within 10 days from the day you anticipate you will incur an Iowa income tax liability for the calendar year (or your fiscal year). If you anticipate you will incur an Iowa income tax liability for the following year, then you must complete a new W-4 on or before December 31 of the current year. If you want to claim an exemption from withholding next year, you must file a new W-4 with your employer on or before February 15.

Taxpayers 64 years of age or younger: See your payroll officer to determine how much you expect to earn in a calendar year. You are exempt if:

a. your filing status is single, your total income is less than $5,000, and you are claimed as a dependent on another person’s Iowa return; or
b. your filing status is single, your total income is less than $9,000, and you are not claimed as a dependent on another person’s Iowa return; or
c. your filing status is other than single and your combined total income is $13,500 or less.

To determine your total income for “b” and “c”, you must add back the federal standard deduction or itemized deductions from your federal return, the personal exemption allowed for federal purposes (zero for tax year 2025), and the qualified business income deduction allowed for federal purposes to your Iowa net income.

Taxpayers 65 years of age or older: Only one spouse must be 65 or older to qualify for the exemption. Any federal standard deduction or itemized deductions from the federal return, personal exemption allowed for federal purposes (zero for tax year 2025), or qualified business income deduction allowed for federal purposes, must be added to your Iowa net income for purposes of determining your total income. You are exempt if:

a. you are single and your total income is $24,000 or less; or
b. your filing status is other than single and your combined total income is $32,000 or less.

Military personnel in active duty status, as defined in Title 10 of the U.S. Code, are exempt from withholding. Under the Military Spouses Residency Relief Act of 2009, the Veterans Benefits and Transition Act of 2018, and the Veterans Auto and Education Improvement Act of 2022, you may be exempt from Iowa income tax on your wages if: (1) your spouse is a member of the uniformed services present in Iowa in compliance with military orders; (2) you are present in Iowa solely to be with your spouse; and (3) you maintain your domicile or residence in another state; or (4) you have elected to use the residence or domicile of: a) the spouse of the servicemember, b) the servicemember, or c) the permanent duty station of the servicemember in another state for income tax purposes. If you claim this exemption, check the appropriate box, enter the state other than Iowa you are claiming as your state of domicile or residence, and include a copy of your spousal military identification card to the IA W-4 provided to your employer.

Line 1. Personal allowances: You can claim the following personal allowances:

(a) $40 allowance for yourself or $80 allowance if you are unmarried and eligible to claim head of household status. Add $20 additional allowance if you are 65 or older, and $20 additional allowance if you are blind.
(b) If you are married and your spouse either does not work or is not claiming allowances on a separate W-4, you may claim the following allowances for them: $40 for your spouse, $20 additional allowance if your spouse is 65 or older, and $20 additional allowance if your spouse is blind.
(c) If you are single and hold more than one job, you may not claim the same allowances with more than one employer at the same time. If you are married and both you and your spouse are employed, you may not both claim the same allowances with both of your employers at the same time.
(d) To have the highest amount of tax withheld claim "$0" on line 1.

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 $15,000
If unmarried head of household, enter $22,500
If married filing a joint return or qualifying surviving spouse, enter $30,000

(c) Subtract line (b) from line (a) and enter the difference or zero, whichever is greater.....(c) $ _____

(d) Divide the amount on line (c) by 15, 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 7. 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 7. 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 1-5, or have additional tax withheld on line 7.

Centralized Employee Registry Reporting Form

To be completed by the employer within 15 days of hire.

New Hire Reporting

An employer doing business in Iowa is required to report newly hired employees, rehires, and contractors to the Centralized Employee Registry. Use one of the following methods to report.

Online Reporting- Online reporting saves time and money and is the preferred method of reporting. Enter employee information or upload data at iowachildsupport.gov.

Fax and Mail Reporting- To report new hires and rehires, submit the following form or an equivalent form. To report contractors by fax or mail, use the Contractor Reporting form found at iowachildsupport.gov.

Magnetic Media- Record layout instructions and media types are available at iowachildsupport.gov.

Employer Information

1. Federal Employer Identification Number (FEIN): .....
2. Employer name: _____
3. Address: _____

   City: _____ State: _____ ZIP: _____
4. Employer contact and phone number: _____
5. Income provider name and address where income withholding and garnishment orders should be sent, if different from above.

   Name: _____

   Address: _____

   City: _____ State: _____ ZIP: _____

Employee Information

6. Is dependent health care coverage available? ..... Yes ☐ No ☐
7. Approximate date this employee qualifies for coverage (MM/DD/YYYY):.....
8. Employee start date (MM/DD/YYYY):.....
9. Employee date of birth (MM/DD/YYYY):.....
10. Employee Social Security Number: .....
11. Last name:_____ First name: _____ Middle initial: _____
12. Address: _____

    City: _____ State:_____ ZIP:_____

Mailing and contact information:

Fax to: 800-759-5881 or 515-281-3749 (local)

Phone: 877-274-2580

Mail to: Centralized Employee Registry
PO Box 10322
Des Moines, IA 50306-0322

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.