

**Section:** Employee/Labor Relations

**Section Number:** 4.7.4

**Subject:** Payroll: Federal and State Withholding Forms

**Date of Present Issue:** 05/25/00

**Date of Previous Issues:**  
07/79, 11/81, 03/87

POLICY:

**W4 AND MI-W4**

All new employees will be required to file federal form W4 and state form MI-W4 withholding forms prior to starting employment (attachments 1 and 2).

To comply with federal and state regulations, all employees, including student employees and individuals who claim exemption from withholding of taxes, must complete the appropriate tax certificates during the paperwork completion process on their hire date. The originals will be maintained in the Payroll Office files. All employees claiming exempt must file a new W4 every year by February 15 to maintain exempt status.

**W5**

Earned income credit advance payments, form W5, are available for eligible employees (attachment 3).