

Form WT-4A		Worksheet For Employee Withholding Agreement		2019
1. Filing Status: <i>Check one box</i>				
<input type="checkbox"/> A. Single <input type="checkbox"/> C. Married, expect to file a separate Wisconsin tax return <input type="checkbox"/> B. Married, expect to file a joint Wisconsin tax return <input type="checkbox"/> D. Head of Household				
2. Estimated 2019 Wisconsin income. (Caution: Before entering an amount, see the instructions for line 2 on the reverse side. Include your income and your spouse's income if you checked filing status "B".)	2			
3. Estimated standard deduction and exemptions. (See instructions for line 3 and Standard Deduction Schedules on the reverse side. Use the schedule that corresponds with filing status checked. Part-year and nonresidents must prorate.)	3			
4. Estimated taxable income. (Subtract line 3 from line 2.)	4			
5. Estimated gross tax. (See Tax Rate Schedules on the reverse side. Use the schedule that corresponds with filing status checked.)	5			
6. Estimated credits. (See line 6 instructions on the reverse side.)	6			
7. Estimated net tax liability for 2019. (Subtract line 6 from line 5. If the amount on line 6 exceeds the amount on line 5, enter zero.)	7			
8. Amount previously withheld and amount paid by Wisconsin Estimated Income Tax Voucher for 2019. (If you checked filing status "B", include amounts for both yourself and your spouse.)	8			
9. Amount which will be withheld from spouse's wages during the balance of 2019. (Complete this line only if you checked filing status "B".)	9			
10. Remaining amount to be withheld from your wages. (Add lines 8 and 9 and subtract the total from the amount shown on line 7. Enter here and on line 1 of WT-4A agreement below.)	10			

WT-4A		Wisconsin Employee Withholding Agreement		2019
Employee's Last Name		First Name and Initial	This agreement expires on: <input type="checkbox"/> April 30, 2020 (Calendar year filers)	<input type="checkbox"/> _____ (Fiscal year filers see instr.)
		Social Security Number	Employer's Name	
Employee's Address (Number and Street)		Employer's Address (Number and Street)		
City, State and Zip Code		City, State and Zip Code		
<b>EMPLOYEE</b> – File a copy of this agreement and the above worksheet with your employer and, within 10 days, send a copy to: <b>Wis. Dept. of Revenue</b> <b>PO Box 8906</b> <b>Madison WI 53708-8906</b>		1. Remaining amount to be withheld. (From line 10 of employee withholding worksheet above.)	1	
		2. Remaining number of payroll periods for 2019. (Obtain this figure from your employer.)	2	
		3. Amount to be withheld each payroll period. (Divide line 1 by the number of payroll periods entered on line 2.)	3	
<b>EMPLOYER</b> – Retain this agreement in your files. The amount on line 3 should be withheld from the employee's wages each payroll period rather than the amount determined from the Wis. Withholding Tax Guide.		I declare that to the best of my knowledge and belief the information contained in this agreement is true, correct and complete.		
		_____ (Signature of employee)		_____ (Date)

## INSTRUCTIONS

### Who may use this form for 2019

Form WT-4A may be filed by an employee who determines that the amount withheld from his or her wages will be more than the employee's estimated net tax liability for 2019. Form WT-4A is an agreement between the employee and employer that a lesser amount will be withheld from the employee's wages than is provided for in the Wisconsin income tax withholding tables.

Before filing Form WT-4A, you should first determine if your withholding can be reduced a sufficient amount by claiming the maximum number of exemptions allowed on Form WT-4, "Employee's Wisconsin Withholding Exemption Certificate" (or on federal Form W-4, "Employee's Withholding Allowance Certificate") which you completed when you started employment with your employer. If you are not claiming the maximum number of exemptions allowed, you may decrease your withholding by filing a new

Form WT-4 (or federal Form W-4) with your employer and claiming an increased number of exemptions. If you are claiming the maximum number of exemptions allowed and your withholding is still more than your estimated net tax liability for 2019, you should file Form WT-4A.

**Note:** If you incurred no Wisconsin income tax liability for 2018 and anticipate no liability for 2019, you may claim complete exemption from Wisconsin income tax withholding on Form WT-4.

### More than one employer

If you are employed by more than one employer, you may file an Employee Withholding Agreement (Form WT-4A) with each employer, provided that the total amount withheld by all employers approximates your anticipated income tax liability for 2019.

## How to file

Complete both the WT-4A worksheet and the withholding agreement. Provide one copy of the worksheet and the withholding agreement to your employer. Mail another copy to the Department of Revenue within 10 days after the WT-4A is filed with your employer.

If you do not send a copy of Form WT-4A (including the worksheet) to the department within 10 days, the law provides for a \$10 penalty to be imposed against you.

## Expiration date of Form WT-4A

Form WT-4A will expire on April 30, 2020 for 2019 calendar year filers. Calendar year filers should place an "X" in the April 30, 2020 box on Form WT-4A. For fiscal year filers, the agreement will expire on the last day of the fourth month following the close of their fiscal year. Fiscal year filers should enter the appropriate expiration date in the space provided on Form WT-4A and place an "X" in the box.

## How to amend your agreement

If you have already filed Form WT-4A and you have a substantial increase or decrease in your 2019 estimated tax liability, you should fill out a new Form WT-4A. Write the word "AMENDED" at the top of the new form. File one copy of the amended Form WT-4A with your employer and mail one copy to the Department of Revenue within 10 days after it is filed with your employer.

## Revocation and penalties

If the department determines that the amount to be withheld per the Employee Withholding Agreement, Form WT-4A, is insufficient, the department may void the agreement by notification to the employer and employee.

If an employee enters into an agreement with the intent to defeat or evade the proper withholding of tax, the employee will be subject to a penalty equal to the difference between the amount required to be withheld and the amount actually withheld for the period that the agreement was in effect. Any employee who willfully supplies an employer with false or fraudulent information regarding an Employee Withholding Agreement with the intent to defeat or evade the proper withholding of tax may be imprisoned not more than 6 months, or fined not more than \$500 plus the cost of prosecution, or both.

## 2019 Standard Deduction

Schedule for Single Taxpayers			
If Wisconsin income is:		The 2019 Standard Deduction is:	
over –	but not over –		of the amount over –
\$ 0	\$ 15,659	\$ 10,860	
15,659	106,160	10,860 less 12% .....	\$ 15,660
106,160	or over	0	
Schedule for Head of Household			
If Wisconsin income is:		The 2019 Standard Deduction is:	
over –	but not over –		of the amount over –
\$ 0	\$ 15,659	\$ 14,030	
15,659	45,807	14,030 less 22.515% \$	15,660
45,807	106,160	10,860 less 12% .....	15,660
106,160	or over	0	
Schedule for Married Filing Jointly			
If Wisconsin income is:		The 2019 Standard Deduction is:	
over –	but not over –		of the amount over –
\$ 0	\$ 22,599	\$ 20,110	
22,599	124,279	20,110 less 19.778% \$	22,600
124,279	or over	0	
Schedule for Married Filing Separately			
If Wisconsin income is:		The 2019 Standard Deduction is:	
over –	but not over –		of the amount over –
\$ 0	\$ 10,729	\$ 9,550	
10,729	59,016	9,550 less 19.778% \$	10,730
59,016	or over	0	

## Completing the worksheet for the Employee Withholding Agreement

**Line 2.** Refer to the Wisconsin income reported on line 13 of Form 1, line 12 of Form 1A, line 1 of Form WI-Z or line 32 of Form 1NPR of your Wisconsin income tax return. Your 2019 Wisconsin estimated income should be computed in the same manner as you computed your 2018 Wisconsin income, taking into account any changes you expect to occur in 2019.

**Line 3.** Your exemptions are \$700 for yourself, \$700 for your spouse if filing a joint return, and \$700 for each dependent. Add \$250 to the total if you are 65 years of age or over and, add \$250 if your spouse is 65 years of age or over. (Exception: If you are claimed as a dependent on someone else's return, you do not qualify for an exemption.) **Nonresidents and part-year residents** prorate the standard deduction as follows: (1) Figure your standard deduction using your federal adjusted gross income instead of your Wisconsin income, and (2) prorate using the ratio of Wisconsin income to federal adjusted gross income. Exemptions must also be prorated using the same ratio.

**Line 6.** Refer to a 2018 Wisconsin Form 1, Form 1A, Form WI-Z, or Form 1NPR.

## Where to get forms and assistance

You may obtain additional forms and assistance in preparing Form WT-4A at the following Department of Revenue offices:

- Appleton** – 265 W Northland Avenue  
• (920) 832-2727
- Eau Claire** – State Office Bldg, 718 W Clairemont Ave  
• (715) 836-2811
- Madison** – 2135 Rimrock Road  
• (608) 266-2486
- Milwaukee** – State Office Bldg, 819 N 6th St, Rm 408  
• (414) 227-4000

Other offices open on a limited schedule are Green Bay and Wausau.

## 2019 Tax Rate Schedules for Full-Year Residents\*

Schedule A – Single, Head of Household, Estates and Trusts			
If taxable income is:		The 2019 Gross Tax is:	
over –	but not over –		of the amount over –
\$ 0	\$ 11,760	\$ 4.00% .....	\$ 0
11,760	23,520	470.40 + 5.84% .....	11,760
23,520	258,950	1,157.18 + 6.27% .....	23,520
258,950	or over	15,918.65 + 7.65% .....	258,950
Schedule B – Married Filing Jointly			
If taxable income is:		The 2019 Gross Tax is:	
over –	but not over –		of the amount over –
\$ 0	\$ 15,680	\$ 4.00% .....	\$ 0
15,680	31,360	627.20 + 5.84% .....	15,680
31,360	345,270	1,542.91 + 6.27% .....	31,360
345,270	or over	21,225.07 + 7.65% .....	345,270
Schedule C – Married Filing Separately			
If taxable income is:		The 2019 Gross Tax is:	
over –	but not over –		of the amount over –
\$ 0	\$ 7,840	\$ 4.00% .....	\$ 0
7,840	15,680	313.60 + 5.84% .....	7,840
15,680	172,630	771.46 + 6.27% .....	15,680
172,630	or over	10,612.22 + 7.65% .....	172,630

**Note** \*Nonresidents and part-year residents must prorate the tax brackets (amounts appearing in the first two columns of the 2019 Tax Rate Schedules) based on the ratio of their Wisconsin income to their federal adjusted gross income. For example, for a single individual the tax brackets are \$11,760, \$11,760, and \$235,430. Assuming the individual has a ratio of 20%, the first \$2,352 (\$11,760 x .20) is taxed at 4%, the next \$2,352 (\$11,760 x .20) is taxed at 5.84%, and the next \$47,086 (\$235,430 x .20) is taxed at 6.27%. Taxable income over \$51,790 (\$258,950 x .20) is taxed at 7.65%.