



Mineral



Question of the Week

JANUARY 11, 2023

QUESTION

Can I limit the number of times an employee makes changes to their W-4?

ANSWER

No. IRS guidance states that an employee has the right to make changes to their Form W-4 as often as they would like, and you, as the employer, need to make those changes, even if they're frequent. The only exceptions are if the Form W-4 is invalid or if you have been previously notified by the IRS that the employee is subject to an IRS "lock-in letter."

If an employee gives you a revised Form W-4, the IRS states that you need to begin the new withholding no later than the start of the first pay period ending on or after the 30th day of receiving the new form. We recommend having a standard process for implementing any new Forms W-4 and ensuring your employees are aware of that process.

This Q&A does not constitute legal advice and does not address state or local law.