



Administrative Policy No: 19.25.04

Subject: W4's - Number of Annual Submittals

Information Contact: Office of Accounting Services
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Authorizing Sources: IRS Publication [15-T](#)

Effective Date: November 2, 2007

Revised: January 31, 2025

Approved By: Original approved by Richard Pannkuk
Assistant Secretary / Chief Financial Officer

Purpose

The purpose of the policy is to allow a reasonable and practical number of times an employee may submit W4 tax documents to the payroll office for federal withholding changes within each calendar year.

Scope

This policy applies to all Department of Social and Health Services' (DSHS) employees.

Definitions

Payroll office is the office within the Facilities, Finance, and Analytics Administration (FFAA) that manages payroll and processes payroll for all of DSHS. Institutions in Eastern Washington have decentralized payroll offices. When referring to an institution, the DSHS finance services division (FSD) payroll office refers to the institution payroll office serving that particular facility.

W4 is the federal Internal Revenue Service (IRS) form used to identify and calculate the correct federal withholding deduction from employee payroll. This form is required to initiate payroll set up for new hires and to report on going changes for federal withholding. The employee certifies the accuracy of their name, address, and social security number (SSN) on the W4 or suitable substitute. The federal W4 form is required from all employees.

Policy

- A. **DSHS** employees are authorized to submit a maximum of four W4 federal income tax withholding changes each calendar year. The limitation of four W4 submissions includes the initial W4 completed for a new employee.
- B. If an employee has already submitted four W4s for the calendar year, the office of accounting services (OAS) payroll office manager is authorized to grant an exception to the above policy if a significant event occurs.

Significant events are:

1. Marriage;
2. Divorce;
3. Birth of a child, or adoption; or
4. Death.

Procedures

- A. An employee may complete and submit a W4 document to the DSHS payroll office up to four times per calendar year. The fourth W4 document submitted will remain in effect for the remainder of the calendar year.
- B. To request an exception, the employee must submit proof of a significant event to the OAS payroll manager that requires a change in federal income tax withholding.
- C. The OAS payroll manager must review requests for an exception to policy and notify the employee in writing within 10 working days stating whether the request is approved or denied.