

Iowa Individual Income Tax

Iowa W-4

Tax information for individuals
from the

IOWA  Department of **REVENUE**

What is the Iowa W-4 (IA W-4)?

The IA W-4 is used to determine how much Iowa income tax will be withheld from your paycheck.

Do I Have to Fill Out an IA W-4?

If you are an **employee working in Iowa**, you must complete an IA W-4 and provide it to your employer.

Do I Have to Fill Out an IA W-4 if I Already Completed a Federal W-4?

YES

Employees must complete BOTH the federal and Iowa W-4's.

What Happens if I Don't Fill Out an IA W-4?

If for any reason the employee does not complete an IA W-4, the employer must withhold at **zero allowances.**

What Is the Top Part of the IA W-4?

- The top of the form is the Centralized Employee Registry.
- Your employer completes this part and sends it to the Iowa Department of Human Services.
- This information is used to track parents who pay child support.

What About the Bottom Part of the IA W-4?

- That is the section you complete.
- It gives your employer the information they need to determine the correct amount of withholding for you.
- This portion is kept by your employer.

Can I Enter Any Amount of Allowances That I Want?

NO

- You should enter only the allowances you are entitled to.
- If you claim more allowances than you qualify for, you may not have enough tax withheld and need to pay tax when you file your return at the end of the year.

Can I Just Enter “Exempt” on the IA W-4 and Not Have Any Iowa Tax Withheld?

- You should claim exemption from withholding **ONLY** if you are a resident of Iowa and do not expect to owe any Iowa income tax.
- You are exempt if:
 - you are single and will earn less than \$5,000 and are claimed as a dependent on another person’s Iowa return, or
 - you are single and will earn \$9,000 or less and are not claimed as a dependent on another person’s Iowa return, or
 - you are married and both spouses’ total income is \$13,500 or less.
 - **Taxpayers 65 years of age or older:** You are exempt if you are single and your income is \$24,000 or less; or if you are married and your combined income is \$32,000 or less.
- **Nonresidents may not claim this exemption.**

What If I Want More Tax Withheld?

- 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 of the IA W-4**.
- Often married couples, both of whom are working, and persons with two or more jobs need to have additional tax withheld.
- You may also need to have additional tax withheld because you have income other than wages, such as interest and dividends, capital gain, rents, alimony received, etc.

What if I Need to Change My Iowa W-4?

- You may file a **new W-4** with your employer at any time if the number of your **allowances INCREASES**.
- You must file a **new W-4 within 10 days** if the number of **allowances previously claimed by you DECREASES**.

Questions?

- For more information see [How to Complete an IA W-4 \(pdf\)](#)
- Call us: 8 a.m. - 4:15 p.m. CT
515-281-3114 or
1-800-367-3388 (Iowa, Omaha, Rock Island, Moline)
- E-mail us at idr@iowa.gov