

Form ID W-4
Employee's Withholding Allowance Certificate

Complete Form ID W-4 so your employer can withhold the correct amount of state income tax from your paycheck. Sign the form and give it to your employer. **Use the information on the back** to calculate your Idaho allowances and any additional amount you need withheld from each paycheck. If you plan to itemize deductions, use the worksheet at tax.idaho.gov/w4.

Withholding Status

Check the **"A"** box (Single) if you're:

- Single with one job or single with multiple jobs
- Filing as head of household

Check the **"B"** box (Married) if you're:

- Married filing jointly with one job and your spouse doesn't work
- A qualifying surviving spouse with qualifying dependents

Check the **"C"** box (Married, but withhold at Single rate) if you're:

- Married filing jointly and both people work (or you have multiple jobs)
- Married filing separately



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WITHHOLDING STATUS (see information above)

A ☐ (Single) **B** ☐ (Married) **C** ☐ (Married, but withhold at Single rate)

1. Total number of Idaho allowances you're claiming _____
2. Additional amount (if any) you need withheld from each paycheck (Enter whole dollars) _____

Your Social Security number (required)

First name and middle initial		Last name	
Current mailing address			
City	State	ZIP Code	

Under penalties of perjury, I declare that to the best of my knowledge and belief I can claim the number of withholding allowances on line 1 above.

Signature	Date
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Line 1. Total number of allowances you're claiming.

Enter the number of children in your household age 16 or under as of December 31, 2025. If you have no qualifying children, enter "0." If your filing status will be head of household on your tax return, add "2" to the number of qualifying children. **Don't claim allowances for you or your spouse.** You can claim fewer allowances but not more.

If you're married, claim your allowances on this ID W-4 for the highest-paying job for the most accurate withholding. If you're married filing jointly, only one of you should claim the allowances. The other should claim zero allowances.

If you work for more than one employer at the same time, you should claim zero allowances on your ID W-4 with any employer other than your principal employer.

Write **Exempt** on line 1 if you meet **both** of the following conditions:

- Last year had no Idaho income tax liability.
- This year expect to have no Idaho income tax liability.

Nonresident Aliens

Exempt income. If you're a nonresident alien and all your income is exempt from withholding, write **Exempt** on line 1.

Exempt income from a treaty. If a treaty exempts a portion of your income from withholding, complete federal Form 8233 to claim your treaty benefits, and complete this ID W-4 to withhold on income that your treaty doesn't exempt.

Idaho taxable income. If you're a nonresident alien and have Idaho taxable income, do all of these:

1. Check the "**A**" box (Single) withholding regardless of your marital status.
2. Enter 0 on line 1.
3. Using the Pay Period table below, enter the additional amount of income tax you want withheld each pay period on line 2. *Exception:* If you're a student or business apprentice from India, report \$0 on line 2.

Pay Period Table				
If your pay period is:	Weekly	Biweekly	Semimonthly	Monthly
Enter this amount on line 2:	\$15	\$31	\$33	\$66

The withholding table calculations for employers include the standard deduction. Because nonresident aliens don't qualify for the standard deduction, the Pay Period table helps ensure that employers withhold enough.

Line 2. Additional amount, if any, you need withheld from each paycheck.

If you're single or married filing separately and have more than one job at a time, complete the worksheet below to calculate any additional amount you need withheld from each paycheck.

1. Other than your primary job, how many jobs do you expect to have at the same time during 2025? (Don't count your primary job.)
2. Multiply the number on line 1 by \$15,000
3. Enter an estimate of your 2025 income from other jobs (not including your primary job)
4. Enter the smaller of lines 2 or 3
5. If you completed the *Itemized Deduction Worksheet for Idaho* (tax.idaho.gov/w4), enter the number from line 4. Otherwise, enter "0"
6. Multiply the number on line 5 by \$3,868.....
7. Subtract line 6 from line 4
8. Multiply line 7 by 5.3% (.053). This is the additional amount you need to withhold annually
9. Divide the amount on line 8 by the number of your remaining pay periods in 2025. Enter the number on line 2 of the W-4 as the additional amount you need withheld from each paycheck

Contact us:

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660
Hearing impaired (TDD) (800) 377-3529

tax.idaho.gov/contact