



Complete this form and present it to your employer to avoid any delay in adjusting the amount of state income tax to be withheld from your wages.

If you do not complete this form, the amount of tax that is now being withheld from your pay may not be sufficient to cover the total amount of tax due the state when filing your personal income tax return after the close of the year. You may be subject to a penalty on tax owed the state.

Individuals are permitted a maximum of one exemption for themselves, plus an additional exemption for their spouse and any dependent other than their spouse that they expect to claim on their tax return.

If you are married and both you and your spouse work and you file a joint income tax return, or if you are working two or more jobs, the revised withholding tables should result in a more accurate amount of tax being withheld.

If you are Single, Head of Household, or Married and your spouse does not work, and you are receiving wages from only one job, and you wish to have your tax withheld at a lower rate, you must check the box on line 5.

When requesting withholding from pension and annuity payments you must present this completed form to the payor. Enter the amount you want withheld on line 6.

If you determine the amount of tax being withheld is insufficient, you may reduce the number of exemptions you are claiming or request additional taxes be withheld from each payroll period. Enter the additional amount you want to have withheld on line 6.

Employees who reside in Kentucky, Maryland, Ohio, Pennsylvania, Virginia or who are a Military Spouse exempt from income tax on wages, see page 2.

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WEST VIRGINIA EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

Name _____ Social Security Number _____

Address _____

City _____ State _____ Zip Code _____

1. If SINGLE, and you claim an exemption, enter "1", if you do not, enter "0" _____

2. If MARRIED, one exemption each for husband and wife if not claimed on another certificate.

(a) If you claim both of these exemptions, enter "2" _____

(b) If you claim one of these exemptions, enter "1" _____

(c) If you claim neither of these exemptions, enter "0" _____

3. If you claim exemptions for one or more dependents, enter the number of such exemptions. _____

4. Add the number of exemptions which you have claimed above and enter the total _____

5. If you are Single, Head of Household, or Married and your spouse does not work, and you are receiving wages from only one job, and you wish to have your tax withheld at a lower rate, check here

6. Additional withholding per pay period under agreement with employer, enter amount here \$ _____

I certify, under penalties provided by law, that the number of exemptions claimed in this certificate is not in excess of those to which I am entitled.

Date _____ Signature _____

NONRESIDENTS - SEE REVERSE SIDE



LOW-INCOME EARNED INCOME EXCLUSION
ELECTION OUT-OF-STATE WITHHOLDING INSTRUCTIONS

Individuals, head of households, and married couples (who file a joint return), who have federal adjusted gross income of \$10,000 or less for the taxable year may receive an earned income exclusion. If married and filing separately, federal adjusted gross income may not exceed \$5,000.

Earned income includes wages, salaries, tips, commissions and other employee compensation.

Unearned income includes interest, dividends, retirement income in the form of pensions or annuities, and other income that is not employee compensation.

ELECTION: A taxpayer who qualifies for this low-income earned income exclusion may elect to have his or her employer NOT withhold West Virginia income tax by taking this income exclusion into consideration when determining the amount of West Virginia personal income taxes the employer is required to withhold from the employee's paycheck. This election is made by completing the certificate below and giving it to your employer or payroll officer. The completed certificate is authorization for your employer to stop withholding West Virginia Personal Income Tax from your paycheck.

CAUTION: When deciding whether to elect out of state income tax withholding, you should keep in mind that if your federal adjusted gross income for the year exceeds \$10,000, the earned income exclusion does not apply, and your state income tax bill on April 15th could be \$240 or more. Events that could result in your federal adjusted gross income exceeding \$10,000 even though your annual wages are currently less than \$10,000 include: the likelihood of working overtime hours; whether you have a second job or will take a second job; whether you will receive a pay raise during the year; if married, whether your spouse works; whether your spouse's earned income will increase during the year; whether you have unearned income, the amount of your unearned income and whether that amount will increase during the year.

If you reasonably believe your federal adjusted gross income for the year will be \$10,000 or less and you actually receive federal adjusted gross income that is more than \$10,000, you will owe interest on the amount of West Virginia tax that should have been withheld by your employer.

For more information, you can:

- Call a Taxpayer Services Representative at (304)558-3333 or toll-free at (800) 982-8297
- Email taxhelp@wv.gov
- Go Online to tax.wv.gov

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**LOW-INCOME EARNED INCOME EXCLUSION CERTIFICATE
ELECTION TO NOT WITHHOLD STATE INCOME TAX**

GIVE THIS CERTIFICATE TO YOUR EMPLOYER

Name _____ Social Security Number _____

Home Address _____

City _____ State _____ Zip Code _____

I believe my federal adjusted gross income for the current calendar year will be \$10,000 or less (\$5,000 or less if married and filing separately). By signing this certificate, I authorize my employer to not withhold West Virginia income taxes on up to \$10,000 of wages and salaries paid to me during the calendar year, (\$5,000 if employee is married and files on a separate return basis).

I certify, under penalties provided by law, that the information and representations set forth herein are true and correct.

Date _____ Employee Signature _____

WAGE PAYMENT NOTIFICATION FORM

Rate or rates of pay:

Overtime rate or rates of pay:

Paid by/on:

Pay Frequency:

Place of Payment:

Position/Title:

Regularly scheduled pay day(s)/dates(s):

Regular work schedule:

I, the employee, acknowledge that I have received a copy of this notice:

Employee name:

Employee signature:

Date:
