DATE: March 16, 2020
SUBJECT: SAFE Plan Weekly Unemployment Benefit
FROM: Nancy Hinrichs - Sheet Metal Local #10 Benefits Office
TO: SAFE Plan Participants

The following actions must be taken in order to receive payment from the SAFE Plan.

1. Complete an application for Supplemental Unemployment Benefit, the Federal W-4 and the W4-MN.
   - A new application must be completed each time you become unemployed
   - How to obtain an application for SAFE:
     Sheet Metal Local #10 website at www.smw10.org.
     Click on Benefits
     Select SAFE Fund
     Find SAFE Unemployment Rules & Application
     Select: SAFE Fund Rules & Applications.pdf
     Stop by the Benefits Office
     OR call 651-770-0991 and request a copy be mailed or emailed to you.
     - Federal W-4: Sections 1 and 5 must be completed. You may complete Sections 2-4 using the instructions and tables included. If you do not complete Sections 2-4, the federal standard withholdings will be taken. PLEASE NOTE: YOU CANNOT CLAIM EXEMPT ON THE FEDERAL W4.
     - W4-MN: Complete Section 1 of the W4-MN if you want to specify your withholdings then sign and date. If a W4-MN is not completed, we will withhold at the rate for single and no allowances. PLEASE NOTE: On the W4-MN you must complete Section 2 if claiming exempt.

2. Obtain documented proof of Unemployment from the State.
   - Login to State website at www.uimn.org.
     Select Applicant Login link.
     Enter your Social Security Number and your unemployment PASSWORD.
     Select View and Maintain My Account.
     Select Determination and Issue Summary. (See example on following pages)
     You will need to print this page for your first SAFE Plan payment request.
     This summary provides information regarding your current Unemployment Insurance claim.
     Select the Payment Information link. (See example on following pages)
     Select the Search button located under the date range.
     Select the link at the bottom of the page Click Here to get printable version.
     (This action may or may not be necessary to print the complete document. It depends on your set up).
     Select Print.

Please see reverse side for additional details
Important: Please review the page that you print to ensure that all data is printed. For example, the print-out must include the payment status of your requests, dates etc. If the printout is missing information, please make adjustments to the page layout as follows: Once the printable version is on your screen, Select File, (located on your tool bar) then select Page Setup. Select Landscape in order to change your page orientation. Select OK and Print.

NOTE: Current Payment information is available 24 hours after you submit your payment request from the State. Once updated, the terms NonPayable Week, Processed, or Not Eligible will show in the far-right column for the appropriate week.

3. Once the application, W4 and W4-MN are completed, and the Determination and Issue Summary, and the Payment Information are obtained, bring, mail, email or fax to the Benefit Office. (see fax # and addresses below)

All required information, (applications, current payment information, determination and issue summaries, etc.) must be submitted to the Benefits Office by 4:00 PM on Wednesday. Be sure to print your first and last name, including the last four digits of your Social Security Number on all documentation you submit to the Benefits Office.

Checks will be issued and mailed on Friday. Due to the COVID-19 there will be no pick up of checks allowed through at least April 3rd. All checks will be mailed to your home address.

Thank you for your cooperation,

Nancy Hinrichs
Sheet Metal Local 10 Benefits Office
1681 E Cope Ave, Suite B
Maplewood, MN 55109
Tel: (651) 770-0991/1-800-396-2903
Fax: (651) 770-1351
nhinrichs@smwbenefits.com
Unemployment Insurance

Minneapolis

Sample

* Indicates Required Field

Applicant Self-Service Log Off

My Account Home Page

Future Benefits Estimate
View and Maintain My Account
  → Child Support Summary
  →
  → Determination and Issue Summary
  → Overpayment Summary
  →
  → Payment Method Options
  → Prior Repayments Made
  → Check Replacement
  → Tax Withholding Information
  → My 1099-Gs

Change Password Log Off

Determination And Issue Summary

The Determination of Benefit Account section displays the weekly and maximum benefit amounts you are potentially eligible to receive. The Determination of Eligibility and Decisions section contains all pending issues and completed decisions that affect your eligibility for the benefit amounts shown as well as decisions on past accounts.

Determination of Benefit Account

Click Here to view detailed monetary information. You may view a copy of your Determination of Benefit Account, request corrections, or file or withdraw an appeal of the monetary determination.

<table>
<thead>
<tr>
<th>Weekly Benefit Amount</th>
<th>Maximum Benefit Amount</th>
<th>Effective Begin Date</th>
<th>Effective End Date</th>
</tr>
</thead>
</table>

Determination of Eligibility and Decisions

Click on a link in the Issue Identification Number column to view specific issue details and determination results, to view information you have already provided or to respond to a request for information for a pending issue. You may also file for, or withdraw an appeal, or add representation or witness information for a scheduled appeal hearing.

<table>
<thead>
<tr>
<th>Issue Identification Number</th>
<th>Employer Name</th>
<th>Issue Type</th>
<th>Status</th>
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Accessibility | Privacy Statement | Viewing Tips

https://www1.uimn.org/ui applicant/navigation.do?nav=0.2.13.2

1/5/2010
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<th>Payment ID</th>
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<th>Distributions &amp; Other Payment</th>
<th>Weekly Distribution Status</th>
<th>Weekly Distribution Amount</th>
<th>Weekly Requested Program Type</th>
<th>Weekly Deductions &amp; Other Payment</th>
<th>Weekly Weekly Distribution Status</th>
<th>Weekly Weekly Distribution Amount</th>
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<td>$396.00</td>
<td>09/02/2007</td>
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</tbody>
</table>

Click on the link in the **Deductions & Other Payment** column to view a breakdown of the other payment distributions. Click on the link within the **Other Deductions & Other Payment** column to view a breakdown of your total deductions. Click here for the link within the **Other Deductions & Other Payment** column to view a breakdown of your total deductions.
APPLICATION FOR SUPPLEMENTAL UNEMPLOYMENT BENEFIT

NAME ___________________________ SSN ___________________________

ADDRESS ___________________________

CITY/STATE/ZIP CODE _______________________ PHONE _______________________

DATE OF BIRTH ___________________________

LAST EMPLOYER ___________________________

DATE LAST WORKED ___________________________

DATE ON WHICH YOU BEGAN RECEIVING STATE UNEMPLOYMENT BENEFITS ___________________________

ARE YOU CURRENTLY UNEMPLOYED? ___ Yes ___ No

PLEASE CHECK ONE OF THE FOLLOWING:

____ I AM CURRENTLY DRAWING STATE UNEMPLOYMENT BENEFITS

You must attach a copy of your State Unemployment Payment Information located on the unemployment website www.uimn.org which identifies the weeks in which you have received State Unemployment benefits. You should have received instructions on how to do this with your application. If you did not, please contact the receptionist.

____ MY STATE UNEMPLOYMENT BENEFITS HAVE BEEN EXHAUSTED

When were your State unemployment benefits terminated? ___________________________

Why were your State unemployment benefits terminated? ___________________________

Are you available for and seeking work? ___ Yes ___ No

You must attach a copy of your State Unemployment Payment Information located on the unemployment website www.uimn.org which identifies the weeks in which you have received State Unemployment benefits. This print will also show your State Unemployment Account Balance of $0.00.

____ I AM AN APPRENTICE WHO IS NOT ELIGIBLE FOR UNEMPLOYMENT BENEFITS.

I have read the Rules and Regulations for the SAFE Plan. I understand that these include but are not limited to (1) my Supplemental Unemployment Benefit is $230 for each week in which I am eligible for the SAFE Plan Supplemental Unemployment Benefit; (2) if I return to work (or refuse to return to work when offered) my Supplemental Unemployment Benefit will be terminated; (3) my Benefit will be terminated if my account balance reaches $100; and (4) this benefit is taxable as ordinary income to me. I hereby certify that all information I have given is true and accurate and agree that I will immediately notify the SAFE Plan when I return to work. I understand that any false statement or failure to follow the Plan’s rules may automatically disqualify me from receiving a benefit, the Trustees would have the right to bring an action against me, and there may be adverse tax consequences to me.

Date ___________________________ Signature ___________________________
**Form W-4**

**Employee's Withholding Certificate**

- Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.
- Give Form W-4 to your employer.
- Your withholding is subject to review by the IRS.

**Step 1:** Enter Personal Information

<table>
<thead>
<tr>
<th>(a) First name and middle initial</th>
<th>Last name</th>
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</thead>
<tbody>
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</table>

<table>
<thead>
<tr>
<th>Address</th>
<th>City or town, state, and ZIP code</th>
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</thead>
<tbody>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(b) Social security number</th>
<th>(c) □ Single or Married filing separately</th>
<th>□ Married filing jointly (or Qualifying widow(er))</th>
<th>□ Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual)</th>
</tr>
</thead>
<tbody>
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</tr>
</tbody>
</table>

- Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to [www.ssa.gov](http://www.ssa.gov).

**Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, when to use the online estimator, and privacy.**

**Step 2:**

**Multiple Jobs or Spouse Works**

- Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

**Do only one of the following.**

(a) Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for most accurate withholding for this step (and Steps 3–4); or

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld.

- **TIP:** To be accurate, submit a 2020 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

- **Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)**

**Step 3:**

**Claim Dependents**

- If your income will be $200,000 or less ($400,000 or less if married filing jointly):
  
  Multiply the number of qualifying children under age 17 by $2,000 → $  
  Multiply the number of other dependents by $500 → $  
  Add the amounts above and enter the total here → $  

**Step 4 (optional):**

**Other Adjustments**

(a) **Other Income (not from jobs).** If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income → $  

(b) **Deductions.** If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here → $  

(c) **Extra withholding.** Enter any additional tax you want withheld each pay period → $  

**Step 5:**

**Sign Here**

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

**Employee's signature (This form is not valid unless you sign it.)**

**Date**

**Employers Only**

Employer's name and address

First date of employment

Employer identification number (EIN)

For Privacy Act and Paperwork Reduction Act Notice, see page 3.
General Instructions

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505.

Exemption from Withholding. You may claim exemption from withholding for 2020 if you meet both of the following conditions: you had no federal income tax liability in 2019 and you expect to have no federal income tax liability in 2020. You had no federal income tax liability in 2019 if (1) your total tax on line 16 on your 2019 Form 1040 or 1040-SR is zero (or less than the sum of lines 18a, 18b, and 18c), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2020 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 16, 2021.

Your Privacy. If you prefer to limit information provided in Steps 2 through 4, use the online estimator, which will also increase accuracy.

As an alternative to the estimator: If you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c). If this is the only job in your household, you may instead check the box in Step 2(c), which will increase your withholding and significantly reduce your paycheck (often by thousands of dollars over the year).

When to use the estimator. Consider using the estimator at www.irs.gov/formw4app if you:

1. Expect to work only part of the year;
2. Have dividend or capital gain income, or are subject to additional taxes, such as the additional Medicare tax;
3. Have self-employment income (see below); or
4. Prefer the most accurate withholding for multiple job situations.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at www.irs.gov/formw4app to figure the amount to have withheld.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

If you (and your spouse) have a total of only two jobs, you may instead check the box in option (a). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.

Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. Step 3 of Form W-4 provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 972, Child Tax Credit and Credit for Other Dependents. You can also include other tax credits in this step, such as education tax credits and the foreign tax credit. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2020 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay each pay period, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.
Step 2(b)—Multiple Jobs Worksheet (Keep for your records.)

If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on only ONE Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job.

**Note:** If more than one job has annual wages of more than $120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

1 **Two Jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1.

2 **Three Jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.

a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a.

b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b.

c Add the amounts from lines 2a and 2b and enter the result on line 2c.

3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc.

4 Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (along with any additional amount you want withheld).

Step 4(b)—Deductions Worksheet (Keep for your records.)

1 Enter an estimate of your 2020 itemized deductions (from Schedule A (Form 1040 or 1040-SR). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to $10,000), and medical expenses in excess of 7.5% of your income.

2 Enter:

   - **$24,800 if you're married filing jointly or qualifying widow(er)**
   - **$18,650 if you're head of household**
   - **$12,400 if you're single or married filing separately**

3 If line 1 is greater than line 2, subtract line 2 from line 1. If line 2 is greater than line 1, enter "-0-".

4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040 or 1040-SR). See Pub. 505 for more information.

5 Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4.
### Married Filing Jointly or Qualifying Widow(er)

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<thead>
<tr>
<th>Higher Paying Job Annual Taxable Wage &amp; Salary</th>
<th>Lower Paying Job Annual Taxable Wage &amp; Salary</th>
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<tbody>
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<td>$0 - 9,999</td>
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### Single or Married Filing Separately

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<th>Higher Paying Job Annual Taxable Wage &amp; Salary</th>
<th>Lower Paying Job Annual Taxable Wage &amp; Salary</th>
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<tbody>
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### Head of Household

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<th>Higher Paying Job Annual Taxable Wage &amp; Salary</th>
<th>Lower Paying Job Annual Taxable Wage &amp; Salary</th>
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### Form W-4 (2020)

Page 4
DEPARTMENT OF REVENUE

2020 W4-MN, Minnesota Employee Withholding Allowance/Exemption Certificate

Employees
Complete Form W-4MN so that your employer can withhold the correct Minnesota income tax from your pay. Consider completing a new Form W-4MN each year and when your personal or financial situation changes.

Employer's First Name and Initial
Last Name
Employee's Social Security Number

Marital Status (Check one):
- Single
- Married, but legally separated; or Spouse is a nonresident alien
- Married
- Married, but withheld at higher single rate

Read instructions on back. Complete Section 1 OR Section 2, then sign and give the completed form to your employer.
Do not complete both Section 1 and Section 2. Completing both sections will make the form invalid.

☐ Section 1 — Determining Minnesota Allowances
A Enter "4" for yourself if no one else can claim you as a dependent
B Enter "4" if any of the following apply:
- You are single and have only one job
- You are married, have only one job, and your spouse does not work
- Your wages from a second job or your spouse’s wages are $1500 or less
C Enter "4" for your spouse. You may choose to enter "0" if you are married and have either a working spouse or more than one job. (Entering "0" may help you avoid having too little tax withheld.)
D Enter the number of dependents (other than your spouse or yourself) you will claim on your tax return
E Enter "4" if you will file as Head of Household (see instructions for qualifying as Head of Household)
F Total number of allowances claimed. Add steps A through E.

If you plan to itemize deductions on your 2020 Minnesota income tax return, you may also complete the itemized Deductions and Additional Income Worksheet.

☐ Section 2 — Exemption From Minnesota Withholding
Complete Section 2 if you claim to be exempt from Minnesota income tax withholding (see Section 2 Instructions for qualifications). If applicable, check one box below to indicate why you believe you are exempt:
A I meet the requirements and claim exempt from both federal and Minnesota income tax withholding.
B Even though I did not claim exempt from federal withholding, I claim exempt from Minnesota withholding, because of all of the following:
- I had no Minnesota income tax liability last year
- I received a refund of all Minnesota income tax withheld
- I expect to have no Minnesota income tax liability this year
C All of the following are true:
- My spouse is a military service member assigned to a military location in Minnesota
- My domicile (legal residence) is in another state
- I am in Minnesota solely to be with my spouse. My state of domicile is
D I am an American Indian that resides and works on a reservation.
E I am a member of the Minnesota National Guard or an active duty U.S. military member and claim exempt from Minnesota withholding on my military pay.
F I receive a military pension or other military retirement pay as calculated under U.S. Code, title 10, sections 1401 through 1414, 1447 through 1455, and 12733 and I claim exempt from Minnesota withholding on this retirement pay.

Minnesota Allowances and Additional Withholding
1 Minnesota Allowances. Enter Step F from Section 1 above or Step 10 of the itemized deductions worksheet.
2 Additional Minnesota withholding you want deducted each pay period (see instructions)

I certify that all information provided in Section 1 OR Section 2 is correct. I understand there is a $500 penalty for filing a false Form W-4MN.

Employees' Signature
Date
Daytime Phone

Employers
See the employer instructions to determine if you must send a copy of this form to the Minnesota Department of Revenue. If required, enter your information below and mail this form to the address in the instructions. (Incomplete forms are considered invalid.) We may assess a $50 penalty for each required Form W-4MN not filed with us. Keep a copy for your records.

Name of Employer
Federal Employer ID Number (FEIN)
Minnesota Tax ID Number

Address
City
State
ZIP Code
Form W-4MN Employee Instructions

Complete this form for your employer to calculate the amount of Minnesota income tax to be withheld from your pay.

What's New?
Beginning in 2020, federal Form W-4 does not use withholding allowances. If you complete a 2020 Form W-4, you must complete Minnesota Form W-4MN to determine your allowances for Minnesota income tax withholding.

When should I complete Form W-4MN?
Complete Form W-4MN if any of the following apply:
- You begin employment
- You change your filing status
- You reasonably expect to change your filing status in the next calendar year
- Your personal or financial situation changes
- You claim exempt from Minnesota withholding (see Section 2 instructions for qualifications)
- You request an additional amount of tax deducted each pay period

If you have not had sufficient Minnesota income tax withheld from your wages, we may assess penalty and interest when you file your state income tax return.

Your employer may be required to submit copies of your Form W-4MN to the Minnesota Department of Revenue.

Note: You may be subject to a $500 penalty if you submit a false Form W-4MN.

What if I have completed federal Form W-4?
If you completed a Form W-4 from 2019 or in prior years, you may complete Form W-4MN to determine your allowances for Minnesota withholding purposes. If you completed a 2020 Form W-4, you must complete Form W-4MN to determine your allowances for Minnesota withholding.

Your Minnesota allowances must not be greater than your federal allowances.

What if I am exempt from Minnesota withholding?
If you claim exempt from Minnesota withholding, complete only Section 2 of Form W-4MN and sign the form to validate it. You must provide your employer with a new Form W-4MN by February 15 of each year if you claim exempt.

You cannot claim exempt from withholding if all of the following apply:
- Another person can claim you as a dependent on their federal tax return
- Your annual income exceeds $1,100
- Your annual income includes more than $350 of unearned income

What if I am a nonresident alien for U.S. income taxes?
If you are a nonresident alien, you are not allowed to claim exempt from withholding. You will check the single box for marital status regardless of your actual marital status and may enter one personal allowance on Step A. Enter zero on steps B, C, and E.

If you are resident of Canada, Mexico, South Korea or India and allowed to claim dependents, you may enter the number of dependents on Step D.

Section 1 — Minnesota Allowances Worksheet
Complete Section 1 to find your allowances for Minnesota withholding tax. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

If you expect to owe more income tax for the year than will be withheld, you can claim fewer allowances or request additional Minnesota withholding from your wages. Enter the amount of additional Minnesota income tax you want withheld on line 2 of Section 1.

Nonwage Income
Consider making estimated payments if you have a large amount of "nonwage income." Nonwage income (other than tax-exempt income) includes interest, dividends, rental income, unemployment compensation, gambling winnings, prizes and awards, hobby income, capital gains, royalties, and partnership income.

Two Earners or Multiple Jobs
If your spouse works or you have more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4MN. Usually, your withholding will be more accurate when all allowances are claimed on the Form W-4MN for the highest paying job and zero allowances are claimed on the others.

Head of Household
You may claim Head of Household as your filing status if you are unmarried and pay more than 50 percent of the costs of keeping up a home for yourself, your dependents, and other qualifying individuals. Enter "1" on Step B if you may claim Head of Household as your filing status on your tax return.

Continued
## Itemized Deductions and Additional Income Worksheet

1. Enter an estimate of your 2020 Minnesota itemized deductions. For 2020, you may have to reduce your itemized deductions if your income is over $197,850 ($98,925 if you are married filing separately).
   - a. $24,800 if Married Filing Jointly
   - b. $18,650 if Head of Household
   - c. $12,400 if Single or Married Filing Separately

2. Subtract step 2 from step 1. If zero or less, enter 0.

3. Enter an estimate of your 2020 additional standard deduction (from page XX of the Form M1 instructions).

4. Add steps 3 and 4.

5. Enter an estimate of your 2020 taxable nonwage income.

6. Subtract step 6 from step 5. If zero, enter 0. If less than zero, enter the amount in parentheses.

7. Divide the amount on step 7 by $4,300. If a negative amount, enter in parentheses. Do not include fractions.

8. Enter the number of Section 1 on page 1.

9. Add steps 8 and 9 and enter the total here. If zero or less, enter 0. Enter this amount on line 1 of page 1.

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**What if I itemize deductions on my Minnesota return or have other nonwage income?**

Use the Itemized Deductions and Additional Income Worksheet to find your Minnesota withholding allowances. Complete Section 1 on page 1, then follow the steps in the worksheet on the next page to find additional allowances.

### Section 2 — Minnesota Exemption

Your employer will not withhold Minnesota taxes from your pay if you are exempt from Minnesota withholding. You cannot claim exempt from withholding if all of the following apply:

- Another person can claim you as a dependent on their federal tax return.
- Your annual income exceeds $1,100.
- Your annual income includes more than $350 of unearned income.

#### Box A

Check box A of Section 2 to claim exempt if all of the following apply:

- You meet the requirements to be exempt from federal withholding.
- You had no Minnesota income tax liability in the prior year and received a full refund of Minnesota tax withheld.
- You expect to have no Minnesota income tax liability for the current year.

#### Box B

Check box B of Section 2 if you are not claiming exempt from federal withholding, but meet the second and third requirements for box A.

#### Box C

Check box C in Section 2 to claim exempt if all of the following apply:

- You are the spouse of a military member assigned to duty in Minnesota.
- You and your spouse are domiciled in another state.
- You are in Minnesota solely to be with your active duty military spouse member.

#### Boxes D-F

If you receive income from the following sources, it is exempt from Minnesota withholding. Your employer will not withhold Minnesota tax from that income when you check the appropriate box in Section 2.

- **Box D**: You receive wages as a member of an American Indian tribe living and working on the reservation of which you are an enrolled member.
- **Box E**: You receive wages for Minnesota National Guard (MNG) pay or for active duty U.S. military pay. MNG and active duty U.S. military members can claim exempt from Minnesota withholding on these wages, even if taxable federally. For more information, see Income Tax Fact Sheet 5, Military Personnel.
- **Box F**: You receive a military pension or other military retirement pay calculated under U.S. Code title 10, chapters 1401 through 1414, 1447 through 1455, and 12733. You may claim exempt from Minnesota withholding on this income even if it is taxable federally.

**Note**: You may not want to claim exempt if you (or your spouse if filing a joint return) expect to have other forms of income subject to Minnesota tax and you want to avoid owing tax at the end of the year.

If you claim exempt from Minnesota withholding, you must provide your employer with a new Form W-4MN by February 15 of each year.

### Nonresident Alien

If you are a nonresident alien for federal tax purposes, do not complete Section 2.

### Use of Information

All information on Form W-4MN is private by state law. It cannot be given to others without your consent, except to the Internal Revenue Service, to other states that guarantee the same privacy, and by court order. Your name, address, and Social Security number are required for identification.

Information about your allowances is required to determine your correct tax. We ask for your phone number so we can call if we have a question.

### Questions?

- Website: www.revenue.state.mn.us
- Email: withholding.tax@state.mn.us
- Phone: 651-282-9999 or 1-800-657-3594 (toll-free)

*Employer instructions are on the next page.*
Form W-4MN Employer Instructions

What’s New?
Beginning in 2020, federal Form W-4 will not determine withholding allowances used to determine the amount of Minnesota withholding. Employees completing a 2020 Form W-4 will need to complete 2020 Form W-4MN to determine the appropriate amount of Minnesota withholding.

Use the amount on line 1 of page 1 for calculating the withholding tax for your employees.

When does an employee complete Form W-4MN?
Employees complete Form W-4MN when they begin employment or when their personal or financial situation changes.

How should I determine Minnesota withholding for an employee that does not complete Form W-4MN?
If an employee does not complete Form W-4MN and they have a federal Form W-4 (from 2019 or prior years) on file, use the allowances on their federal Form W-4. If the employee does not complete a Form W-4MN, withhold Minnesota tax as if the employee is single with zero withholding allowances.

What if my employee claims to be exempt from Minnesota withholding?
If your employee claims exempt from Minnesota withholding, they must complete Section 2 of Form W-4MN. They must provide you with a new Form W-4MN by February 15 of each year.

When do I need to submit copies of a Form W-4MN to the department?
You must send copies of Form W-4MN to us if any of the following apply:
- The employee claims more than 10 Minnesota withholding allowances
- The employee checked box A or B under Section 2, and and you reasonably expect the employee’s wages to exceed $200 per week
- You believe the employee is not entitled to the number of allowances claimed

You do not need to submit Form W-4MN to us if the employee is asking to have additional Minnesota withholding deducted from their pay. We may assess a $50 penalty for each Form W-4MN you do not file with us when required.

Mail Forms W-4MN to:
Minnesota Department of Revenue
Mail Station 6501
600 N. Robert St.
St. Paul, MN 55146-6501

What if my employee is a resident of a reciprocity state?
If your employee is a resident of North Dakota or Michigan and they do not want you to withhold Minnesota tax from their wages, they must complete Form MWR, Reciprocity Exemption/Affidavit of Residency. They must complete a Form MWR by February 28 of each year, or within 30 days after they begin working or change their permanent residence. See Withholding Fact Sheet 20, Reciprocity - Employee Withholding, for more information.

What is an invalid Form W-4MN?
A Form W-4MN is considered invalid if any of the following apply:
- There is any unauthorized change or addition to the form, including any change to the language certifying the form is correct
- The employee indicates in any way the form is false by the date they provide you with the form
- The form is incomplete or lacks the necessary signatures
- Both Section 1 and Section 2 were completed
- The employer information is incomplete

What if I receive an invalid form?
Do not use the invalid form to calculate Minnesota income tax withholding. Have the employee complete and submit a new Form W-4MN. If the employee does not give you a valid form, and you have an earlier Form W-4MN or Form W-4 (from 2019 or prior years) from them, use the earlier form to calculate their withholding. Otherwise, withhold taxes as if the employee is single and claiming zero withholding allowances.

What if my employee is a nonresident alien of the United States?
If the wages to this employee are subject to income tax withholding, you will use Table I and the procedure under Withholding Adjustment for Nonresident Alien Employees in IRS Publication 15-T to determine the correct Minnesota withholding tax. Do not use this procedure for nonresident alien students from India and business apprentices from India.