

## e-Alert: Massachusetts Now Requires M-4 State Withholding Form



### Background

The State of Massachusetts has updated its Form M-4, the "Massachusetts Employee's Withholding Exemption Certificate," and, effective January 1, 2020, requires all new employees to complete this form.

Previously, most withholding allowances were based on the employee's personal exemptions. This included their individual withholdings and their spouse or dependent.

### Summary

As of January 1, 2020, the revised federal Form W-4 reflects the changes made by the Tax Cuts and Jobs Act (TCJA), and the withholding calculations are no longer associated with the amount of personal exemptions. Consequently, employers can no longer default to the W-4 withholdings to reflect an employee's withholdings for the state.

- Effective January 1, 2020, Massachusetts requires all new employees to fill out the state withholding certificate, Form M-4.

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- Current employees do not need to fill out the form unless they wish to change their withholding.
- Effective January 1, 2020, new employees must fill out both the federal Form W-4 and [Form M-4](#), the Massachusetts Employee's Withholding Exemption Certificate, according to an [email newsletter](#) issued by the Massachusetts Department of Revenue.

## Employer Next Steps

- Ensure you are using the most recent Form M-4 and W-4.
- Notify anyone involved in the hiring process of the new 2020 tax forms requirements.
- Correspond with your payroll provider regarding the new Form M-4. If you are a Full-Service or Managed Payroll client of HR Knowledge, we will handle this for you.

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