MN State Tax W-4MN

When the W-4MN form is required:
- If the employee claims fewer MN withholding allowances than federal allowances
- If the employee claims more than 10 MN withholding allowances
- If the employee claims exempt from federal or claims exempt from MN state withholding
- If the employee wants additional withholding deducted from each pay period
- If the employee completes a paper W-4 form on or after 1/1/2020

When W-4MN form is NOT required:
- If the employee enters their federal and state withholding election electronically through Employee Self Service and claims fewer than 10 allowances on their state withholding

Problematic MN state withholding elections:
- The employee uses a federal W4 form to request MN state withholding. (See first section above for requirements.) If this happens, payroll must treat the form as invalid. (See last section below.)

What makes a W-4MN form invalid:
- Any unauthorized change to the form, including (but not limited to) any change to the language certifying the form is correct.
- If the employee indicates in any way (verbally or otherwise) that the form is false
- If the employee’s SSN or signature on the form is missing.
- If the employee completed both sections 1 and 2 on the form.

What happens when a form is invalid:
- Payroll cannot use it
- Payroll must tell the employee the form is invalid and that they need to complete and submit a new one.
- If the employee does not provide a valid form, payroll must withhold taxes as if the employee was single and claiming zero withholding allowances. However if an earlier W-4MN form for this employee that is valid is on file, payroll may withhold as before.

Specific instructions for completing the W-4MN are on the back of the W-4MN form.

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