

US Form Changes

Federal

Form W-4(SP) updated

Form Title: Certificado de Retenciones del Empleado

Effective 1 January 2024, the following changes have been made to Form W-4(SP) (SPF Form ID W4101SP):

- Page 1
 - The year has been updated from 2023 to 2024 throughout the form.
 - The IRS has stopped referring to this form as the "W-4(SP)" and instead refers to it as the "W-4" throughout the form.
 - Under Step 1, ", otros detalles y conocer acerca de su privacidad." has been replaced by **"y saber cuándo utilizar el estimador de retención de impuestos en www.irs.gov/W4AppSP." The IRS has added back information on the estimator tool in multiple places on the 2024 form.**
 - In Step 2, next to (a), "Reservado para uso futuro." has been replaced by **"Utilice el estimador de retención de impuestos en www.irs.gov/W4AppSP para calcular su retención con la mayor precisión en este paso (y en los Pasos 3 a 4). Si usted o su cónyuge tiene ingresos del trabajo por cuenta propia, utilice esta opción; o"**
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 - Multiple language changes have been made to the various instruction sections.
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 - Under "Nota", above Line 1, a phrase on the estimator has been added.
 - The dollar amounts in Step 4(b), Line 2 have been updated for all three filing statuses.
 - "si es casado que presenta una declaración conjunta o es cónyuge sobreviviente que reúne los requisitos" (or Married filing jointly or qualifying surviving spouse) was updated from \$27,700 to **\$29,200**
 - "si es cabeza de familia" (or Head of household) was updated from \$20,800 to **\$21,900**
 - "si es soltero o casado que presenta una declaración por separado" (or Single or married filing separately) was updated from \$13,850 to **\$14,600**
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 - Many of the values in all three tables have been updated for the intersection of the higher-paying job and the lower-paying job, per filing status.