Memo

Date: January 9, 2018

To: Business Managers and Payroll Administrators

From: Shannon Wiggins, HRMS Analyst, Office of Human Resources

Re: 2018 Federal and State Tax Forms

Due to the new tax reform that was signed late 2017, the IRS does not have the final version of the Form W4 for Federal withholdings at this time. For newly hired employees, please continue to use the 2017 Form W4. We will notify you when the 2018 Form W4 is available.

For more information, please visit https://www.irs.gov/newsroom/irs-statement-withholding-for-2018 or read below.

December 26, 2017

The IRS is working to develop withholding guidance to implement the tax reform bill signed into law on December 22. We anticipate issuing the initial withholding guidance in January, and employers and payroll service providers will be encouraged to implement the changes in February. The IRS emphasizes this information will be designed to work with the existing Forms W-4 that employees have already filed, and no further action by taxpayers is needed at this time.

Use of the new 2018 withholding guidelines will allow taxpayers to begin seeing the changes in their paychecks as early as February. In the meantime, employers and payroll service providers should continue to use the existing 2017 withholding tables and systems.

December 13, 2017

The IRS is continuing to closely monitor the pending legislation in Congress, and we are taking the initial steps to prepare guidance on withholding for 2018. We anticipate issuing the initial withholding guidance (Notice 1036) in January reflecting the new legislation, which would allow taxpayers to begin seeing the benefits of the change as early as February. The IRS will be working closely with the nation's payroll and tax professional community during this

process. Form G4 for State of Georgia withholdings has not changed for the 2018 year.

If you have any questions, please contact Erin Hawthorne at ehawthorne@archatl.com or 404-920-7488.