



DATE: January 19, 2018
TO: All Emory Employees
FROM: Emory University Finance Division – Controller’s Office
RE: Payroll Tax Changes Due To Tax Reform

As the new tax reform legislation is implemented this year, this memo will provide you with information on the federal tax withholding changes which take effect for the 2018 tax year. All Emory employees will begin to see the changes as defined below in their pay advices starting this January.

Payroll Withholding

- New federal withholding tables for 2018 are in effect and reflect the changes in tax rates and tax brackets, increase in standard deduction, and elimination of personal exemptions.
- New federal withholding tables are designed to work with existing W-4s that employees have on file
- Federal tax withholding rate for Supplemental pay (including bonuses, extra duty, sign-ons) has changed from 25% to 22%
- Currently no changes to 2018 withholding tables for the State of Georgia

There is no action required by Emory employees at this time as the new federal withholding tables are designed to reflect the new law.

Upcoming changes anticipated to be available by the end of February will provide information or assist employees who wish to update their withholding in response to the new law or make other changes for 2018:

- Revised Form W-4 to more fully reflect the new law
- Updated withholding tax calculator on IRS.gov

At any time during the year employees can log in to HR Self-Service under payroll to review withholding and to make adjustments as needed. Note that employees considered nonresident alien for tax purposes should not make changes in this manner, but should contact nonresident.tax@emory.edu.

If you have any questions, please contact payroll at eupayroll@emory.edu.

More information regarding withholding can be found on the IRS website at <https://www.irs.gov/forms-pubs/legislative-impact-on-tax-forms>.