



THE UNIVERSITY of TENNESSEE

KNOXVILLE • CHATTANOOGA • MARTIN • MEMPHIS • TULLAHOMA

**Payroll Office**

To: University of Tennessee Employees

From: Robert C. Chance

Date: March 23, 2009

Subject: Income Tax Withholding Changes

The University has implemented new withholding tables that may reduce the amount of income tax withheld from your wages. The new tables, prescribed by the Department of the Treasury, reflect the Making Work Pay credit resulting from the American Recovery and Reinvestment Act of 2009. Because this Act became law on February 17, 2009, any excess withholding since the Act was signed will be refunded on your next paycheck.

You do not have to submit a Form W-4, Employee's Withholding Allowance Certificate, to get the automatic withholding change. If you do not want to have your withholding reduced (because, for example, you have more than one job or you are married and your combined income places you in a higher tax bracket or you can be claimed as a dependent on someone else's tax return), you may want to file a new Form W-4. These forms are available from your campus payroll office.

For additional help get IRS Publication 919, How Do I Adjust My Tax Withholding? or visit the IRS website at [www.irs.gov](http://www.irs.gov) and use the "Withholding Calculator."