

The Department of Revenue has provided the following guidance on how to fill out the updated and simplified Form MO W-4 if you have more than one employer. Your income tax is calculated based on total earnings for the year. If you have more than one employer, you should estimate the total annual salary for all your jobs and divide that number by the number of your pay periods to determine the total amount you should withhold from each paycheck.

## Completing a New MO W-4 If You Have More Than One Employer

	Total income	Income Source 1	Income Source 2
Annual income	\$56,000	\$48,000	\$8,000
Monthly Income	\$4,667	\$4,000	\$667
Recommended withholding amount per the Missouri withholding formula (monthly)	\$182	\$146	\$0

In this example, the annual **Income Source 2** for an individual with a single filing status is less than the standard deduction (\$12,000). Therefore, the Missouri withholding formula will not recommend any withholding.

But, by not withholding an additional \$36 for **Income Source 2** wages (\$182 - \$146) from each paycheck for **Income Source 1**, this individual could owe up to \$432 when they file their return.

If you are paid at different frequencies by your full-time and part-time employers, you will need to take that into consideration when entering your information into the withholding calculator. We recommend you estimate your annual pay from all sources, and then divide that total by the number of pay periods from the employer for which you earn the highest income to arrive at the total amount you should withhold from each paycheck.

You may ask your employer to withhold more from your wages. To withhold more from each paycheck, enter the additional amount to be withheld per pay period on line 2 of the updated and simplified Form MO W-4, Employee's Withholding Certificate.