Finance

Form W-4 Completion for Employees Claiming Exempt Status for 2015

Internal Revenue Service (IRS) regulations permit employees who anticipate no federal tax liability for 2015 to claim total exemption from federal tax withholding provided they owed no federal taxes for 2014. These regulations also require a new Form W-4, *Employee's Withholding Allowance Certificate*, be submitted every calendar year by employees claiming an exempt status. However, because of *PostalEASE*, these employees no longer have to file a hard copy Form W-4.

Employees may meet IRS filing requirements for exempt Forms W-4 by either logging onto *PostalEASE* via the USPS[®] Intranet at *http://liteblue.usps.gov* or by calling *PostalEASE* toll-free at 877-477-3273, option 1. Follow the Form W-4 instructions provided by *PostalEASE*, and your form will be updated for calendar year 2015. If you need to contact the HR Shared Service Center (HRSSC) in Greensboro about this matter, call 877-477-3273, menu option 5, and then request Benefits when prompted. To reach the HRSSC using TTY, call 866-260-7507.

Any employee currently in an exempt status who does not submit a new Form W-4 claiming a continuation of the exempt status will be converted to a taxable status, effective Pay Period (PP) 05-15. For the exempt status to remain effective into 2015, updated Form W-4 information must be entered into *PostalEASE* no later than Wednesday, February 18, 2015, 3:00 P.M. Central Time. However, to ensure a seamless continuation of the exempt status for 2015, employees are encouraged to update their W-4 information no later than a day or two in advance of the February 18 cut-off.

Note: An employee currently in an exempt status may file for exemption after February 18, the *PostalEASE* cut-off date; however, in that instance, the employee's exempt status will not be continuous from 2014 to 2015. Depending on the day of the pay period in which W-4 information is entered into *PostalEASE*, the 2015 exempt status is effective the pay period of entry or the pay period following entry.

Any employee who claimed exempt status for 2014 and who does not submit a new Form W-4 will have federal taxes withheld at the rate normally applicable to an employee claiming "Single" with "0" allowances. Employees with an exempt status (as of PP 26-14) will receive printed messages on their earnings statements during PP 03-15 and PP 04-15 reminding them that a new Form W-4 is required.

Reminders

- All administrative and managerial employees are prohibited from providing any tax advice to employees about the completion of Form W-4.
- Sending information about exempt Form W-4 to Eagan Accounting Services is no longer required.

– Payroll, Controller, 1-8-15

Equipment Maintenance Allowance Schedule for Rural Routes

Rural Carriers

In accordance with the provisions of Article 9, Section 2.J.3 of the Rural Carrier National Agreement, effective January 10, 2015 (pay period 03-15), the equipment maintenance allowance (EMA) will decrease to 69.5 cents per mile. The EMA is 69.5 cents per mile, or a minimum of \$27.80 per day, whichever is greater.

Auxiliary Rural Carriers, Rural Carrier Reliefs, Rural Carrier Associates, Rural Carrier Part-Time Flexibles, and Auxiliary Assistance

Employees providing auxiliary assistance or serving auxiliary routes under provisions of Article 9, Section 2.J.5,

receive an EMA of 69.5 cents per mile or \$7.55 per hour, whichever is greater. This EMA should not exceed the amount provided in the special equipment maintenance allowance for the route stops and miles.

EMA Rate Schedule

The EMA rate schedule on pages $\underline{14}-\underline{15}$ supersedes all previously published EMA schedules for employees receiving EMA.

 Collective Bargaining and Arbitration, Labor Relations, 1-8-15

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