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Office of Payroll Services

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TO: Faculty and Staff

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SUBJECT: 2018 Federal Tax Withholding for Payroll

The Internal Revenue Service recently released new income-tax withholding tables for 2018 reflecting changes made by the federal Tax Cut and Jobs Act passed in December 2017. The new 2018 withholding tax rates will be applied to salary and wages paid on or after **February 1, 2018**.

The new withholding tables are designed to work with the IRS Forms W-4 currently on file, which means employees do not have to do anything at this time.

The IRS is in the process of developing a “tax calculator” which should be available on the IRS.gov website by the end of February. Employees are encouraged to use the calculator to adjust their withholding once it is released.

For more information about this change, please see [IRS Newswire Issue Number IR-2018-15](#). Please note that our Payroll staff is not able to provide advice on taxation issues, and that assistance from a professional tax advisor is recommended if further guidance is needed.