



News & Trending

PUBLICATIONS & ALERTS

ETRENDS - REMINDER: NEW WITHHOLDING ALLOWANCE CERTIFICATE IS REQUIRED FOR WAGE PAYMENTS MADE ON OR AFTER JANUARY 1, 2014

12.10.2013

As a result of changes in North Carolina's state income tax law, employees must complete a new Employee's Withholding Allowance Certificate, Form NC-4 or Form NC-4EZ, so that employers can withhold the correct amount of North Carolina state income tax from wages. Employers should provide the new forms to employees as soon as possible so that appropriate withholdings can be made from wage payments beginning in the first pay period on or after January 1, 2014. If the appropriate form is not completed and returned timely, employers are required to withhold from an employee's pay as if the employee were a single person with no allowances.

The changes in the tax law, contained in House Bill 998, which was enacted by the North Carolina General Assembly during the last session, become effective January 1, 2014. The law allows a higher standard deduction, but eliminates personal exemptions for the taxpayer, his or her spouse, children, and other qualifying dependents. The new law also eliminates certain tax deductions and tax credits that affected North Carolina income tax withholding.

Copies of the new forms and instructional materials are available at www.dornnc.com. The North Carolina Department of Revenue has also created a special assistance line available through February 28, 2014 at 1-877-252-4487.

PROFESSIONALS

[Susan Milner Parrott](#)

[Joshua D. Bryant](#)

PRACTICE AREAS

[Employment, Labor and Human Resources](#)