



Management Directive

Commonwealth of Pennsylvania

Governor's Office

Management Directive 315.06 Amended – State and Federal Income Tax Withholding from Employee Pay

Date: May 12, 2022

By Direction of: 
Michael Newsome, Secretary of Administration

Contact Agency: Office of Administration
Human Resources and Management
Human Resources Service Center
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This directive establishes policy, responsibilities, and procedures for Employees to authorize state and federal income tax withholding from their pay. This directive is amended to remove references to allowances and to update procedures.

1. PURPOSE.

To establish policy, responsibilities, and procedures for Employees to authorize the amount of state or federal income tax withholding from their pay.

2. SCOPE.

This directive applies to all departments, offices, boards, commissions, and councils (hereinafter referred to as "agencies") under the Governor's jurisdiction.

3. OBJECTIVES.

To ensure all Commonwealth Employees maintain accurate state and federal income tax withholding from their pay.

4. DEFINITIONS.

- a. Employee.** A person employed by an agency within the scope of this directive.
- b. Employee Self Service (ESS).** An online portal available at www.myworkplace.pa.gov that allows Employees to enter changes to their personal data, as needed, in SAP.

- c. **Employee's Withholding Certificate (W-4).** The Internal Revenue Service (IRS) form completed by the Employee so the employer can withhold the correct federal income tax from the Employee's pay.
- d. **Status.** Single or Married filing separately, Married filing jointly, Head of Household.

5. POLICY.

- a. An Employee's Withholding Certificate (W-4) is required when an Employee begins employment with the Commonwealth. In the event an Employee does not submit a W-4, the Commonwealth will automatically enter a filing Status of Single or Married Filing Separately.
- b. An Employee may, at any time, authorize the withholding of additional federal or state income tax from their paychecks in specified amounts. The amounts withheld are in addition to regular federal withholdings based on a percentage rate, and in addition to state withholdings based on the specific amount requested. Additional withholdings may be increased, decreased, or discontinued at any time via ESS.
- c. Additional federal or state income tax will be withheld from the Employee's gross earnings, including supplemental and overtime pay.

6. RESPONSIBILITIES.

- a. **New Employees** shall complete a W-4 when hired by the Commonwealth via the onboarding process.
- b. **Employees** shall update federal and state income tax filing status through ESS, or by contacting the Office of Administration (OA), Human Resources (HR) Service Center (HRSC).
- c. **OA, HRSC** shall assist Employees with updating their income tax withholding in ESS.

7. PROCEDURES.

- a. **New Employee.** Completes the W-4 via the onboarding process.
- b. **OA, HR Delivery Center (HRDC) or Agency HR Office.**
 - (1) **On behalf of agencies supported by the OA, HRSC:** Submits new hire withholding forms to the OA, HRSC via the E-PAR ticket.
 - (2) **Agencies not supported by the OA, HRSC:** Collects signed copies of the Employee's W-4 Employee's and updates the Employee's record in SAP accordingly.
- c. **Employee.** Employee updates withholding taxes utilizing ESS at www.myworkplace.pa.gov.
 - (1) Selects Payroll > Tax Withholding tile.
 - (2) Follows the prompts to update their federal or state income tax withholdings.

- d. **OA, HRDC or Agency HR Office.** Directs current Employees to modify withholding taxes utilizing ESS at www.myworkplace.pa.gov by selecting Payroll > Tax Withholding tile.

This directive replaces, in its entirety, Management Directive 315.06 Amended, dated May 24, 2011.