

**Please notify all departments in your area of this notice that is to be made available to all UK employees.**

Due to changes to the tax law made in the American Recovery and Reinvestment Act of 2009, the University has implemented the new withholding tables as mandated by the Internal Revenue Service (IRS). Below is a memo from the IRS addressing the effect this change may have on your paycheck. To read additional information concerning the withholding changes please access the IRS link below to be directed to Publication 15-T.

<http://www.irs.gov/pub/irs-pdf/p15t.pdf>

These changes in the IRIS HR/Payroll system have a February 17, 2009 American Recovery and Reinvestment Act of 2009 effective date. Federal tax adjustments reflecting this effective date will be received on biweekly pay date April 3, 2009 and monthly pay date March 31, 2009. Your check will reflect a retroactive Federal Tax adjustment back to February by displaying code /552 Adj. from Prev. Pay in the "Earnings" section of your pay check.

To read more about the American Recovery and Reinvestment Act of 2009 click the IRS link below.

<http://www.irs.gov/faqs/faq/0,,id=204981,00.html>

**University of Kentucky Payroll Department**

# **Notice to Employees**

## **Changes in Income Tax Withholding**

New withholding tables may reduce the amount of income tax withheld from your wages.

The new tables, prescribed by the Department of the Treasury, reflect the Making Work Pay credit and other changes resulting from the American Recovery and Reinvestment Act of 2009.

You do not have to submit a **Form W-4**, Employee's Withholding Allowance Certificate, to get the automatic withholding change. If you do not want to have your withholding reduced (because, for example, you have more than one job or you are married and your combined income places you in a higher tax bracket), you may want to file a new Form W-4 with your employer. You may claim fewer withholding allowances on line 5 or request additional amounts to be withheld on line 6. For additional help, get IRS

**Publication 919**, How Do I Adjust My Tax Withholding?  
or

visit the IRS website at [www.irs.gov](http://www.irs.gov) and use the  
“Withholding  
Calculator.”

**Publication 15-T (March 2009)**  
**(Please do not reply to this email)**