

# Notice

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## **To All Workers, Employees and Employers Regarding the Voluntary Nature of I.R.S. Form W-4**

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**Internal Revenue Code, Title 26, Part 31, Section 3402(p)-1 (26CFR31.3402(p)-1) provides that the I.R.S. Form W-4 is a voluntary withholding agreement between an employer and an employee. There is no law requiring a worker or employee to complete the I.R.S. Form W-4.**

Employees who wish their employer to withhold state and federal taxes on income and for social security benefits and unemployment insurance must complete an I.R.S. Form W-4 “Employee’s Withholding Allowance Certificate” and give it to their employer. 26 CFR 31.3402(p)-1 provides that the I.R.S. Form W-4 is a voluntary withholding agreement that may be terminated by either the employee or the employer at any time “by furnishing a signed written notice to the other.”

Employees who do not complete an I.R.S. Form W-4 with their employers may **not** be eligible for unemployment benefits. Additionally they may need to pay state and federal taxes and pay for social security taxes at a higher rate. You may **not** be eligible for social security benefits when you retire or become disabled if you fail to pay social security tax.

Understand that although an employee may not wish to complete an I.R.S. Form W-4, the I.R.S. still requires an employer to request (*IRC §6109(a)(3)*) the employee’s social security number (SSN) or taxpayer ID number (TIN). However, the employee may refuse to provide an SSN or TIN. An employer is prohibited by Title VII of the Civil Rights Act from dismissing any employee for refusing to provide an SSN or TIN because of their religious belief or creed ”

There is no law requiring an employee to complete and submit an I.R.S. Form W-4. Additionally there is no law requiring an employer to accept an I.R.S. Form W-4. Severe penalties may be applied against any person who, under the color of law deprives another person of their rights.”

**18 USC Sec. 242 and 42 USC Sec. 1983 provides that:**

“Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any person in any State, Territory, or District to the deprivation of any rights, privileges, or immunities secured or protected by the Constitution or laws of the United States, ... shall be fined under this title or imprisoned not more than one year, or both;” 42 USC Sec. 1983 further provides that a violator “shall be liable to the party injured in an action at law, suit in equity, or other proper proceeding for redress.”