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Final regulations: Federal income tax withholding from employees' wages

The IRS today posted on its website a version of final regulations (T.D. 9924) as guidance for employers concerning the amount of federal income tax that employers withhold from employees' wages.

The [final regulations](#) [PDF 394 KB] (75 pages) adopt regulations that were proposed in February 2020 but, according to the preamble, with revisions in response to the comments received regarding the proposed regulations. Read more about the proposed regulations: [TaxNewsFlash](#)

The final regulations implement changes made by the 2017 U.S. tax law (Pub. L. No. 115-97)—the law that is often referred to as the “Tax Cuts and Jobs Act” (TCJA)—and reflect the redesigned withholding allowance certificate (Form W-4, *Employee’s Withholding Certificate*) and related IRS publications.

The version of the final regulations released by the IRS today includes the following statement:

This document will be submitted to the Office of the Federal Register (OFR) for publication and will be pending placement on public display at the OFR and publication in the Federal Register. The version of the final regulations released today may vary slightly from the published document if minor editorial changes are made during the OFR review process. The document published in the Federal Register will be the official document.

The purpose of this report is to provide text of the final regulations.

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