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# U.S. payroll update tax cuts and jobs act of 2017

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The Tax Cuts and Jobs Act of 2017, signed into law on December 22, contains significant tax law changes that will impact U.S. taxpayers, effective 2018. Individual taxpayers will see changes to tax rates, credits, exemptions and deductions.

The Internal Revenue Service (IRS) issued new tax withholding tables on January 11 to implement the new tax law. The IRS said, "The new withholding tables are designed to work with the Form W-4 that workers have already filed with their employers to claim withholding allowances." Until a new Form W-4 is issued, the IRS said employees and employers should continue to use the 2017 Form W-4. The company will send out a notice when the new Form W-4 is issued.

Chevron has implemented the new IRS tax withholding tables effective with U.S. payrolls processed after February 10, 2018. As a result, you may see changes to your paycheck depending on your individual situation. The new tables do not take into consideration complex tax situations. **Please review your tax withholdings and make any necessary adjustments to ensure proper withholding and reduce your risk of under withholding.** It is your responsibility to review your 2018 tax withholdings and make adjustments as needed via [My HR - Employee Services](#). Please note that Chevron does not provide income tax advice to employees.

If you are currently on an expatriate assignment or starting or returning from an expatriate assignment, you are eligible for tax counseling services. Contact the Expatriate Tax Services Team at [expattax@chevron.com](mailto:expattax@chevron.com) if you need guidance on these services.

Please refer to the **Taxes and Withholdings** section of the [Paycheck FAQs for Employees](#) for additional information.