

**Employee Data Sheet***(Información de Empleado)*

Date (Fecha) \_\_\_\_\_

Company (Compania) \_\_\_\_\_ Client Code (Codigo del Cliente) # \_\_\_\_\_

**Please make additional copies of this form as needed ( Por favor haga copias adicionales de esta forma si es necesario.)**

\_\_\_\_ New Employee (Nuevo Empleado)

\_\_\_\_ Update Employee Information (Actualizacion de Inoformacion de Empleado)

Employee (Empleado) # \_\_\_\_\_

Social Security (Seguridad Social) # \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

First Name (Nombre) \_\_\_\_\_ MI (Segundo Inicial) \_\_\_\_\_ Last Name (Apellido) \_\_\_\_\_

Address (Dirección) \_\_\_\_\_ Apt # \_\_\_\_\_

City (Ciudad) \_\_\_\_\_ State (Estado) \_\_\_\_\_ Zip (Codigo Postal) \_\_\_\_\_

Cell or Home Phone \_\_\_\_\_ Email \_\_\_\_\_  
(teléfono móvil o de casa) # \_\_\_\_\_ (Correo Electrónico) \_\_\_\_\_

Division \_\_\_\_\_ Department (Departamento) \_\_\_\_\_ Dept # \_\_\_\_\_

Birth Date (Fecha de nacimiento) \_\_\_\_\_ Title (Título) \_\_\_\_\_ Employment Status (Estado de Empleo):

Hire Date (Fecha de Contratación) \_\_\_\_\_ Gender (Género) \_\_\_\_ M \_\_\_\_ F FT (30+ Hrs / wk) \_\_\_\_

PT (29 Hrs or Less) \_\_\_\_

Last Review Date (Fecha de Última Revisión) \_\_\_\_\_ Next Review Date (Fecha de Próxima Revisión) \_\_\_\_\_

Salary (Salario) \$ \_\_\_\_\_  
per pay period (por periodo de pago)**OR**  
**O**

Hourly Rate (Tarifa por Hora) \$ \_\_\_\_\_

Other Pay (Otros Pagos)

Type (Tipo) \_\_\_\_\_ Amount (Cantidad) \_\_\_\_\_ Note (Nota) \_\_\_\_\_

Type (Tipo) \_\_\_\_\_ Amount (Cantidad) \_\_\_\_\_ Note (Nota) \_\_\_\_\_

Type (Tipo) \_\_\_\_\_ Amount (Cantidad) \_\_\_\_\_ Note (Nota) \_\_\_\_\_

**This information can be found on the employee's completed W-4 form (Esta información se puede obtener completando la forma de empleado's W-4)**Federal Withholding (Retención Federal)State Withholding (Retención Estado)Filing Status (Estado Civil Para \_\_\_\_\_ MARRIED (Casado)  
Declaración de Impuestos) \_\_\_\_\_ SINGLE (Soltero)Filing Status (Estado Civil Para \_\_\_\_\_ MARRIED (Casado)  
Declaración de Impuestos) \_\_\_\_\_ SINGLE (Soltero)# of Allowances  
(# de Deducciones) \_\_\_\_\_# of Allowances  
(# de Deducciones) \_\_\_\_\_

Additional (Adicional) \$ or % \_\_\_\_\_

Additional (Adicional) \$ or % \_\_\_\_\_

Deduction (Deducción) \_\_\_\_\_ Amount (Cantidad) \_\_\_\_\_ Note (Nota) \_\_\_\_\_

Deduction (Deducción) \_\_\_\_\_ Amount (Cantidad) \_\_\_\_\_ Note (Nota) \_\_\_\_\_

Deduction (Deducción) \_\_\_\_\_ Amount (Cantidad) \_\_\_\_\_ Note (Nota) \_\_\_\_\_



## EMPLOYEE DIRECT DEPOSIT ENROLLMENT FORM

Company: \_\_\_\_\_

Client Code: \_\_\_\_\_

### General Instructions:

1. Complete and sign this form
2. Attach a voided check for each checking account. If you do not have a check to provide or the account is a savings account, have your bank provide you with the account number and routing number in writing - DEPOSIT SLIPS ARE NOT VALID
3. Return this form to your manager

Please read and sign the following:

The undersigned hereby authorized his/her employer or its designee ("Employer") to deposit any sums the Employers owes to me into the bank or other financial institution ("Financial Institution") accounts identified below. The undersigned also authorizes Financial Institution to receive and accept any such deposits and credit the same to my account. If any deposit is made to my account in error by Employer, Financial Institution is authorized to return the erroneous payment to Employer and to debit my account for the same in an amount not to exceed the amount of the erroneous deposit. The authorization shall remain in effect until revoked by the undersigned in writing so as to allow Employer and Financial Institution a reasonable opportunity to act.

Print Name: \_\_\_\_\_ Social Security# \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Employee Account Information (Last item must equal remaining balance. For additional accounts, attach additional sheets.)

|  |
|--|
| 1. <input type="checkbox"/> New Account <input type="checkbox"/> Additional Account <input type="checkbox"/> Replacement Account           |
| Bank Name: _____   |
| Routing Number: _____ Account Number: _____  |
| <input type="checkbox"/> Checking <input type="checkbox"/> Savings Deposit: \$ _____ or _____ % or <input type="checkbox"/> Entire Net Pay |

  

|  |
|--|
| 2. <input type="checkbox"/> New Account <input type="checkbox"/> Additional Account <input type="checkbox"/> Replacement Account           |
| Bank Name: _____   |
| Routing Number: _____ Account Number: _____  |
| <input type="checkbox"/> Checking <input type="checkbox"/> Savings Deposit: \$ _____ or _____ % or <input type="checkbox"/> Entire Net Pay |

Attach a copy of a  
voided check here

|   |                        |                 |
|---|------------------------|-----------------|
| NAME<br>ADDRESS<br>CITY, STATE ZIP      | 0123<br>01-23456789    |                 |
| DATE _____                              |                        |                 |
| PAY TO THE<br>ORDER OF _____            | \$ _____               |                 |
| DOLLARS                                 |                        |                 |
| BANK NAME<br>ADDRESS<br>CITY, STATE ZIP |                        |                 |
| FOR _____                               |                        |                 |
| 0123456789                              | 012345678901234        | 0123            |
| Bank Routing<br>Number                  | Bank Account<br>Number | Check<br>Number |

**Employee's Withholding Certificate**

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

**2023****Step 1:**  
**Enter**  
**Personal**  
**Information**

|   |           |   |
|---|-----------|---|
| (a) First name and middle initial   | Last name | (b) Social security number  |
| Address   |           | Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to <a href="http://www.ssa.gov">www.ssa.gov</a> . |
| City or town, state, and ZIP code   |           |   |
| (c) <input type="checkbox"/> Single or Married filing separately  |           |   |
| <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse  |           |   |
| <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.) |           |   |

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, other details, and privacy.

**Step 2:**  
**Multiple Jobs**  
**or Spouse**  
**Works**

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

(a) Reserved for future use.

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate . . . . . ☐**TIP:** If you have self-employment income, see page 2.

Complete Steps 3–4(b) on Form W-4 for only **ONE** of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

|  |   |             |          |
|--|---|-------------|----------|
| <b>Step 3:</b><br><b>Claim</b><br><b>Dependent</b><br><b>and Other</b><br><b>Credits</b> | If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):   |             |          |
|  | Multiply the number of qualifying children under age 17 by \$2,000 \$ _____   |             |          |
|  | Multiply the number of other dependents by \$500 . . . . . \$ _____   |             |          |
|  | Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here . . . . .   | <b>3</b>    | \$ _____ |
| <b>Step 4</b><br><b>(optional):</b><br><b>Other</b><br><b>Adjustments</b>                | (a) <b>Other income (not from jobs).</b> If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income . . . . . | <b>4(a)</b> | \$ _____ |
|  | (b) <b>Deductions.</b> If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here . . . . .  | <b>4(b)</b> | \$ _____ |
|  | (c) <b>Extra withholding.</b> Enter any additional tax you want withheld each <b>pay period</b> . .   | <b>4(c)</b> | \$ _____ |

**Step 5:**  
**Sign**  
**Here**

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

\_\_\_\_\_  
**Employee's signature** (This form is not valid unless you sign it.)\_\_\_\_\_  
**Date****Employers**  
**Only**

|                             |                          |                                      |
|-----------------------------|--------------------------|--------------------------------------|
| Employer's name and address | First date of employment | Employer identification number (EIN) |
|-----------------------------|--------------------------|--------------------------------------|

## General Instructions

Section references are to the Internal Revenue Code.

### Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to [www.irs.gov/FormW4](http://www.irs.gov/FormW4).

### Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

**Exemption from withholding.** You may claim exemption from withholding for 2023 if you meet both of the following conditions: you had no federal income tax liability in 2022 **and** you expect to have no federal income tax liability in 2023. You had no federal income tax liability in 2022 if (1) your total tax on line 24 on your 2022 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2023 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2024.

**Your privacy.** If you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c).

**Self-employment.** Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay income and self-employment taxes through withholding from your wages, you should enter the self-employment income on Step 4(a). Then compute your self-employment tax, divide that tax by the number of pay periods remaining in the year, and include that resulting amount per pay period on Step 4(c). You can also add half of the annual amount of self-employment tax to Step 4(b) as a deduction. To calculate self-employment tax, you generally multiply the self-employment income by 14.13% (this rate is a quick way to figure your self-employment tax and equals the sum of the 12.4% social security tax and the 2.9% Medicare tax multiplied by 0.9235). See Pub. 505 for more information, especially if the sum of self-employment income multiplied by 0.9235 and wages exceeds \$160,200 for a given individual.

**Nonresident alien.** If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

## Specific Instructions

**Step 1(c).** Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

**Step 2.** Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

If you (and your spouse) have a total of only two jobs, you may check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



**Multiple jobs.** Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

**Step 3.** This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include **other tax credits** for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

### Step 4 (optional).

**Step 4(a).** Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

**Step 4(b).** Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2023 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

**Step 4(c).** Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

**Step 2(b)—Multiple Jobs Worksheet** (Keep for your records.)

If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

**Note:** If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables.

- 1 Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, **skip** to line 3 . . . . . **1** \$ \_\_\_\_\_
- 2 Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
  - a** Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a . . . . . **2a** \$ \_\_\_\_\_
  - b** Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b . . . . . **2b** \$ \_\_\_\_\_
  - c** Add the amounts from lines 2a and 2b and enter the result on line 2c . . . . . **2c** \$ \_\_\_\_\_
- 3** Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. . . . . **3** \_\_\_\_\_
- 4 Divide** the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (along with any other additional amount you want withheld) . . . . . **4** \$ \_\_\_\_\_

**Step 4(b)—Deductions Worksheet** (Keep for your records.)

- 1** Enter an estimate of your 2023 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income . . . . . **1** \$ \_\_\_\_\_
- 2** Enter: 

|   |  |   |           |          |          |
|---|--|---|-----------|----------|----------|
| { | • \$27,700 if you're married filing jointly or a qualifying surviving spouse | } | . . . . . | <b>2</b> | \$ _____ |
|   | • \$20,800 if you're head of household                                       |   |           |          |          |
|   | • \$13,850 if you're single or married filing separately                     |   |           |          |          |

 . . . . .
- 3** If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-" . . . . . **3** \$ \_\_\_\_\_
- 4** Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information . . . . . **4** \$ \_\_\_\_\_
- 5 Add** lines 3 and 4. Enter the result here and in **Step 4(b)** of Form W-4 . . . . . **5** \$ \_\_\_\_\_

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

**Married Filing Jointly or Qualifying Surviving Spouse**

| Higher Paying Job<br>Annual Taxable<br>Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary |                      |                      |                      |                      |                      |                      |                      |                      |                      |                        |                        |
|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|------------------------|
|  | \$0 -<br>9,999                                | \$10,000 -<br>19,999 | \$20,000 -<br>29,999 | \$30,000 -<br>39,999 | \$40,000 -<br>49,999 | \$50,000 -<br>59,999 | \$60,000 -<br>69,999 | \$70,000 -<br>79,999 | \$80,000 -<br>89,999 | \$90,000 -<br>99,999 | \$100,000 -<br>109,999 | \$110,000 -<br>120,000 |
| \$0 - 9,999  | \$0   | \$0                  | \$850                | \$850                | \$1,000              | \$1,020              | \$1,020              | \$1,020              | \$1,020              | \$1,020              | \$1,020                | \$1,870                |
| \$10,000 - 19,999                                    | 0   | 930                  | 1,850                | 2,000                | 2,200                | 2,220                | 2,220                | 2,220                | 2,220                | 2,220                | 3,200                  | 4,070                  |
| \$20,000 - 29,999                                    | 850   | 1,850                | 2,920                | 3,120                | 3,320                | 3,340                | 3,340                | 3,340                | 3,340                | 4,320                | 5,320                  | 6,190                  |
| \$30,000 - 39,999                                    | 850   | 2,000                | 3,120                | 3,320                | 3,520                | 3,540                | 3,540                | 3,540                | 4,520                | 5,520                | 6,520                  | 7,390                  |
| \$40,000 - 49,999                                    | 1,000   | 2,200                | 3,320                | 3,520                | 3,720                | 3,740                | 3,740                | 4,720                | 5,720                | 6,720                | 7,720                  | 8,590                  |
| \$50,000 - 59,999                                    | 1,020   | 2,220                | 3,340                | 3,540                | 3,740                | 3,760                | 4,750                | 5,750                | 6,750                | 7,750                | 8,750                  | 9,610                  |
| \$60,000 - 69,999                                    | 1,020   | 2,220                | 3,340                | 3,540                | 3,740                | 4,750                | 5,750                | 6,750                | 7,750                | 8,750                | 9,750                  | 10,610                 |
| \$70,000 - 79,999                                    | 1,020   | 2,220                | 3,340                | 3,540                | 4,720                | 5,750                | 6,750                | 7,750                | 8,750                | 9,750                | 10,750                 | 11,610                 |
| \$80,000 - 99,999                                    | 1,020   | 2,220                | 4,170                | 5,370                | 6,570                | 7,600                | 8,600                | 9,600                | 10,600               | 11,600               | 12,600                 | 13,460                 |
| \$100,000 - 149,999                                  | 1,870   | 4,070                | 6,190                | 7,390                | 8,590                | 9,610                | 10,610               | 11,660               | 12,860               | 14,060               | 15,260                 | 16,330                 |
| \$150,000 - 239,999                                  | 2,040   | 4,440                | 6,760                | 8,160                | 9,560                | 10,780               | 11,980               | 13,180               | 14,380               | 15,580               | 16,780                 | 17,850                 |
| \$240,000 - 259,999                                  | 2,040   | 4,440                | 6,760                | 8,160                | 9,560                | 10,780               | 11,980               | 13,180               | 14,380               | 15,580               | 16,780                 | 17,850                 |
| \$260,000 - 279,999                                  | 2,040   | 4,440                | 6,760                | 8,160                | 9,560                | 10,780               | 11,980               | 13,180               | 14,380               | 15,580               | 16,780                 | 18,140                 |
| \$280,000 - 299,999                                  | 2,040   | 4,440                | 6,760                | 8,160                | 9,560                | 10,780               | 11,980               | 13,180               | 14,380               | 15,870               | 17,870                 | 19,740                 |
| \$300,000 - 319,999                                  | 2,040   | 4,440                | 6,760                | 8,160                | 9,560                | 10,780               | 11,980               | 13,470               | 15,470               | 17,470               | 19,470                 | 21,340                 |
| \$320,000 - 364,999                                  | 2,040   | 4,440                | 6,760                | 8,550                | 10,750               | 12,770               | 14,770               | 16,770               | 18,770               | 20,770               | 22,770                 | 24,640                 |
| \$365,000 - 524,999                                  | 2,970   | 6,470                | 9,890                | 12,390               | 14,890               | 17,220               | 19,520               | 21,820               | 24,120               | 26,420               | 28,720                 | 30,880                 |
| \$525,000 and over                                   | 3,140   | 6,840                | 10,460               | 13,160               | 15,860               | 18,390               | 20,890               | 23,390               | 25,890               | 28,390               | 30,890                 | 33,250                 |

**Single or Married Filing Separately**

| Higher Paying Job<br>Annual Taxable<br>Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary |                      |                      |                      |                      |                      |                      |                      |                      |                      |                        |                        |
|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|------------------------|
|  | \$0 -<br>9,999                                | \$10,000 -<br>19,999 | \$20,000 -<br>29,999 | \$30,000 -<br>39,999 | \$40,000 -<br>49,999 | \$50,000 -<br>59,999 | \$60,000 -<br>69,999 | \$70,000 -<br>79,999 | \$80,000 -<br>89,999 | \$90,000 -<br>99,999 | \$100,000 -<br>109,999 | \$110,000 -<br>120,000 |
| \$0 - 9,999  | \$310   | \$890                | \$1,020              | \$1,020              | \$1,020              | \$1,860              | \$1,870              | \$1,870              | \$1,870              | \$1,870              | \$2,030                | \$2,040                |
| \$10,000 - 19,999                                    | 890   | 1,630                | 1,750                | 1,750                | 2,600                | 3,600                | 3,600                | 3,600                | 3,600                | 3,760                | 3,960                  | 3,970                  |
| \$20,000 - 29,999                                    | 1,020   | 1,750                | 1,880                | 2,720                | 3,720                | 4,720                | 4,730                | 4,730                | 4,890                | 5,090                | 5,290                  | 5,300                  |
| \$30,000 - 39,999                                    | 1,020   | 1,750                | 2,720                | 3,720                | 4,720                | 5,720                | 5,730                | 5,890                | 6,090                | 6,290                | 6,490                  | 6,500                  |
| \$40,000 - 59,999                                    | 1,710   | 3,450                | 4,570                | 5,570                | 6,570                | 7,700                | 7,910                | 8,110                | 8,310                | 8,510                | 8,710                  | 8,720                  |
| \$60,000 - 79,999                                    | 1,870   | 3,600                | 4,730                | 5,860                | 7,060                | 8,260                | 8,460                | 8,660                | 8,860                | 9,060                | 9,260                  | 9,280                  |
| \$80,000 - 99,999                                    | 1,870   | 3,730                | 5,060                | 6,260                | 7,460                | 8,660                | 8,860                | 9,060                | 9,260                | 9,460                | 10,430                 | 11,240                 |
| \$100,000 - 124,999                                  | 2,040   | 3,970                | 5,300                | 6,500                | 7,700                | 8,900                | 9,110                | 9,610                | 10,610               | 11,610               | 12,610                 | 13,430                 |
| \$125,000 - 149,999                                  | 2,040   | 3,970                | 5,300                | 6,500                | 7,700                | 9,610                | 10,610               | 11,610               | 12,610               | 13,610               | 14,900                 | 16,020                 |
| \$150,000 - 174,999                                  | 2,040   | 3,970                | 5,610                | 7,610                | 9,610                | 11,610               | 12,610               | 13,750               | 15,050               | 16,350               | 17,650                 | 18,770                 |
| \$175,000 - 199,999                                  | 2,720   | 5,450                | 7,580                | 9,580                | 11,580               | 13,870               | 15,180               | 16,480               | 17,780               | 19,080               | 20,380                 | 21,490                 |
| \$200,000 - 249,999                                  | 2,900   | 5,930                | 8,360                | 10,660               | 12,960               | 15,260               | 16,570               | 17,870               | 19,170               | 20,470               | 21,770                 | 22,880                 |
| \$250,000 - 399,999                                  | 2,970   | 6,010                | 8,440                | 10,740               | 13,040               | 15,340               | 16,640               | 17,940               | 19,240               | 20,540               | 21,840                 | 22,960                 |
| \$400,000 - 449,999                                  | 2,970   | 6,010                | 8,440                | 10,740               | 13,040               | 15,340               | 16,640               | 17,940               | 19,240               | 20,540               | 21,840                 | 22,960                 |
| \$450,000 and over                                   | 3,140   | 6,380                | 9,010                | 11,510               | 14,010               | 16,510               | 18,010               | 19,510               | 21,010               | 22,510               | 24,010                 | 25,330                 |

**Head of Household**

| Higher Paying Job<br>Annual Taxable<br>Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary |                      |                      |                      |                      |                      |                      |                      |                      |                      |                        |                        |
|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|------------------------|
|  | \$0 -<br>9,999                                | \$10,000 -<br>19,999 | \$20,000 -<br>29,999 | \$30,000 -<br>39,999 | \$40,000 -<br>49,999 | \$50,000 -<br>59,999 | \$60,000 -<br>69,999 | \$70,000 -<br>79,999 | \$80,000 -<br>89,999 | \$90,000 -<br>99,999 | \$100,000 -<br>109,999 | \$110,000 -<br>120,000 |
| \$0 - 9,999  | \$0   | \$620                | \$860                | \$1,020              | \$1,020              | \$1,020              | \$1,020              | \$1,650              | \$1,870              | \$1,870              | \$1,890                | \$2,040                |
| \$10,000 - 19,999                                    | 620   | 1,630                | 2,060                | 2,220                | 2,220                | 2,220                | 2,850                | 3,850                | 4,070                | 4,090                | 4,290                  | 4,440                  |
| \$20,000 - 29,999                                    | 860   | 2,060                | 2,490                | 2,650                | 2,650                | 3,280                | 4,280                | 5,280                | 5,520                | 5,720                | 5,920                  | 6,070                  |
| \$30,000 - 39,999                                    | 1,020   | 2,220                | 2,650                | 2,810                | 3,440                | 4,440                | 5,440                | 6,460                | 6,880                | 7,080                | 7,280                  | 7,430                  |
| \$40,000 - 59,999                                    | 1,020   | 2,220                | 3,130                | 4,290                | 5,290                | 6,290                | 7,480                | 8,680                | 9,100                | 9,300                | 9,500                  | 9,650                  |
| \$60,000 - 79,999                                    | 1,500   | 3,700                | 5,130                | 6,290                | 7,480                | 8,680                | 9,880                | 11,080               | 11,500               | 11,700               | 11,900                 | 12,050                 |
| \$80,000 - 99,999                                    | 1,870   | 4,070                | 5,690                | 7,050                | 8,250                | 9,450                | 10,650               | 11,850               | 12,260               | 12,460               | 12,870                 | 13,820                 |
| \$100,000 - 124,999                                  | 2,040   | 4,440                | 6,070                | 7,430                | 8,630                | 9,830                | 11,030               | 12,230               | 13,190               | 14,190               | 15,190                 | 16,150                 |
| \$125,000 - 149,999                                  | 2,040   | 4,440                | 6,070                | 7,430                | 8,630                | 9,980                | 11,980               | 13,980               | 15,190               | 16,190               | 17,270                 | 18,530                 |
| \$150,000 - 174,999                                  | 2,040   | 4,440                | 6,070                | 7,980                | 9,980                | 11,980               | 13,980               | 15,980               | 17,420               | 18,720               | 20,020                 | 21,280                 |
| \$175,000 - 199,999                                  | 2,190   | 5,390                | 7,820                | 9,980                | 11,980               | 14,060               | 16,360               | 18,660               | 20,170               | 21,470               | 22,770                 | 24,030                 |
| \$200,000 - 249,999                                  | 2,720   | 6,190                | 8,920                | 11,380               | 13,680               | 15,980               | 18,280               | 20,580               | 22,090               | 23,390               | 24,690                 | 25,950                 |
| \$250,000 - 449,999                                  | 2,970   | 6,470                | 9,200                | 11,660               | 13,960               | 16,260               | 18,560               | 20,860               | 22,380               | 23,680               | 24,980                 | 26,230                 |
| \$450,000 and over                                   | 3,140   | 6,840                | 9,770                | 12,430               | 14,930               | 17,430               | 19,930               | 22,430               | 24,150               | 25,650               | 27,150                 | 28,600                 |



# Employment Eligibility Verification

Department of Homeland Security  
U.S. Citizenship and Immigration Services

USCIS  
Form I-9

OMB No.1615-0047

Expires 07/31/2026

**START HERE:** Employers must ensure the form instructions are available to employees when completing this form. Employers are liable for failing to comply with the requirements for completing this form. See below and the [Instructions](#).

**ANTI-DISCRIMINATION NOTICE:** All employees can choose which acceptable documentation to present for Form I-9. Employers cannot ask employees for documentation to verify information in **Section 1**, or specify which acceptable documentation employees must present for **Section 2** or Supplement B, Reverification and Rehire. Treating employees differently based on their citizenship, immigration status, or national origin may be illegal.

**Section 1. Employee Information and Attestation:** Employees must complete and sign Section 1 of Form I-9 no later than the **first day of employment**, but not before accepting a job offer.

|   |                             |  |                          |                            |                                |   |          |
|---|-----------------------------|--|--------------------------|----------------------------|--------------------------------|---|----------|
| Last Name (Family Name)   |                             | First Name (Given Name)  |                          | Middle Initial (if any)    | Other Last Names Used (if any) |   |          |
| Address (Street Number and Name)  |                             |  | Apt. Number (if any)     | City or Town               |                                | State   | ZIP Code |
| Date of Birth (mm/dd/yyyy)  | U.S. Social Security Number |  | Employee's Email Address |                            |                                | Employee's Telephone Number                     |          |
| <b>I am aware that federal law provides for imprisonment and/or fines for false statements, or the use of false documents, in connection with the completion of this form. I attest, under penalty of perjury, that this information, including my selection of the box attesting to my citizenship or immigration status, is true and correct.</b> |                             | Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):          |                          |                            |                                |   |          |
|   |                             | <input type="checkbox"/> 1. A citizen of the United States   |                          |                            |                                |   |          |
|   |                             | <input type="checkbox"/> 2. A noncitizen national of the United States (See Instructions.)   |                          |                            |                                |   |          |
|   |                             | <input type="checkbox"/> 3. A lawful permanent resident (Enter USCIS or A-Number.)   |                          |                            |                                |   |          |
|   |                             | <input type="checkbox"/> 4. A noncitizen (other than <b>Item Numbers 2. and 3.</b> above) authorized to work until (exp. date, if any) |                          |                            |                                |   |          |
|   |                             | If you check <b>Item Number 4.</b> , enter one of these:   |                          |                            |                                |   |          |
|   |                             | USCIS A-Number   | OR                       | Form I-94 Admission Number | OR                             | Foreign Passport Number and Country of Issuance |          |
| Signature of Employee   |                             |  |                          |                            | Today's Date (mm/dd/yyyy)      |   |          |

If a preparer and/or translator assisted you in completing Section 1, that person **MUST** complete the [Preparer and/or Translator Certification](#) on Page 3.

**Section 2. Employer Review and Verification:** Employers or their authorized representative must complete and sign **Section 2** within three business days after the employee's first day of employment, and must physically examine, or examine consistent with an alternative procedure authorized by the Secretary of DHS, documentation from List A OR a combination of documentation from List B and List C. Enter any additional documentation in the Additional Information box; see Instructions.

| List A  |  | OR  | List B   | AND | List C                    |
|---|--|---|--|-----|---------------------------|
| Document Title 1  |  |   |  |     |                           |
| Issuing Authority   |  |   |  |     |                           |
| Document Number (if any)  |  |   |  |     |                           |
| Expiration Date (if any)  |  |   |  |     |                           |
| Document Title 2 (if any)   |  | <b>Additional Information</b>   |  |     |                           |
| Issuing Authority   |  | Check here if you used an alternative procedure authorized by DHS to examine documents. |  |     |                           |
| Document Number (if any)  |  |   |  |     |                           |
| Expiration Date (if any)  |  |   |  |     |                           |
| Document Title 3 (if any)   |  |   |  |     |                           |
| Issuing Authority   |  |   |  |     |                           |
| Document Number (if any)  |  |   |  |     |                           |
| Expiration Date (if any)  |  |   |  |     |                           |
| <b>Certification:</b> I attest, under penalty of perjury, that (1) I have examined the documentation presented by the above-named employee, (2) the above-listed documentation appears to be genuine and to relate to the employee named, and (3) to the best of my knowledge, the employee is authorized to work in the United States. |  |   | First Day of Employment (mm/dd/yyyy):              |     |                           |
| Last Name, First Name and Title of Employer or Authorized Representative  |  |   | Signature of Employer or Authorized Representative |     | Today's Date (mm/dd/yyyy) |
| Employer's Business or Organization Name  |  | Employer's Business or Organization Address, City or Town, State, ZIP Code              |  |     |                           |

For reverification or rehire, complete [Supplement B, Reverification and Rehire](#) on Page 4.

## LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

\* Documents extended by the issuing authority are considered unexpired.

Employees may present one selection from List A or a combination of one selection from List B and one selection from List C.

**Examples of many of these documents appear in the Handbook for Employers (M-274).**

| LIST A   |    | LIST B  | LIST C   |
|--|----|---|--|
| Documents that Establish Both Identity and Employment Authorization  | OR | Documents that Establish Identity   | AND Documents that Establish Employment Authorization  |
| 1. U.S. Passport or U.S. Passport Card   |    | 1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address | 1. A Social Security Account Number card, unless the card includes one of the following restrictions:<br><br>(1) NOT VALID FOR EMPLOYMENT<br><br>(2) VALID FOR WORK ONLY WITH INS AUTHORIZATION<br><br>(3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION  |
| 2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)   |    | 2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address                | 2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)  |
| 3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa   |    | 3. School ID card with a photograph   | 3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal  |
| 4. Employment Authorization Document that contains a photograph (Form I-766)   |    | 4. Voter's registration card  | 4. Native American tribal document   |
| 5. For an individual temporarily authorized to work for a specific employer because of his or her status or parole:<br><br>a. Foreign passport; and<br><br>b. Form I-94 or Form I-94A that has the following:<br><br>(1) The same name as the passport; and<br><br>(2) An endorsement of the individual's status or parole as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form. |    | 5. U.S. Military card or draft record   | 5. U.S. Citizen ID Card (Form I-197)   |
|  |    | 6. Military dependent's ID card   | 6. Identification Card for Use of Resident Citizen in the United States (Form I-179)   |
|  |    | 7. U.S. Coast Guard Merchant Mariner Card   | 7. Employment authorization document issued by the Department of Homeland Security<br><br>For examples, see <a href="#">Section 7</a> and <a href="#">Section 13</a> of the M-274 on <a href="https://uscis.gov/i-9-central">uscis.gov/i-9-central</a> .<br><br>The Form I-766, Employment Authorization Document, is a List A, <b>Item Number 4.</b> document, not a List C document. |
|  |    | 8. Native American tribal document  |  |
|  |    | 9. Driver's license issued by a Canadian government authority   |  |
|  |    | <b>For persons under age 18 who are unable to present a document listed above:</b>  |  |
|  |    | 10. School record or report card  |  |
|  |    | 11. Clinic, doctor, or hospital record  |  |
|  |    | 12. Day-care or nursery school record   |  |
| <b>Acceptable Receipts</b><br><br>May be presented in lieu of a document listed above for a temporary period.<br><br>For receipt validity dates, see the M-274.  |    |   |  |
| <ul style="list-style-type: none"><li>Receipt for a replacement of a lost, stolen, or damaged List A document.</li><li>Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual.</li><li>Form I-94 with "RE" notation or refugee stamp issued to a refugee.</li></ul>   | OR | Receipt for a replacement of a lost, stolen, or damaged List B document.  | Receipt for a replacement of a lost, stolen, or damaged List C document.   |

\*Refer to the Employment Authorization Extensions page on [I-9 Central](#) for more information.



# Supplement A, Preparer and/or Translator Certification for Section 1

Department of Homeland Security  
U.S. Citizenship and Immigration Services

USCIS  
Form I-9  
Supplement A  
OMB No. 1615-0047  
Expires 07/31/2026

|  |  |   |
|--|--|---|
| Last Name ( <i>Family Name</i> ) from <b>Section 1</b> . | First Name ( <i>Given Name</i> ) from <b>Section 1</b> . | Middle initial (if any) from <b>Section 1</b> . |
|--|--|---|

**Instructions:** This supplement must be completed by any preparer and/or translator who assists an employee in completing Section 1 of Form I-9. The preparer and/or translator must enter the employee's name in the spaces provided above. Each preparer or translator must complete, sign, and date a separate certification area. Employers must retain completed supplement sheets with the employee's completed Form I-9.

**I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.**

|   |                                  |                            |                                  |
|---|----------------------------------|----------------------------|----------------------------------|
| Signature of Preparer or Translator       |                                  | Date ( <i>mm/dd/yyyy</i> ) |                                  |
| Last Name ( <i>Family Name</i> )          | First Name ( <i>Given Name</i> ) |                            | Middle Initial ( <i>if any</i> ) |
| Address ( <i>Street Number and Name</i> ) | City or Town                     | State                      | ZIP Code                         |

**I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.**

|   |                                  |                            |                                  |
|---|----------------------------------|----------------------------|----------------------------------|
| Signature of Preparer or Translator       |                                  | Date ( <i>mm/dd/yyyy</i> ) |                                  |
| Last Name ( <i>Family Name</i> )          | First Name ( <i>Given Name</i> ) |                            | Middle Initial ( <i>if any</i> ) |
| Address ( <i>Street Number and Name</i> ) | City or Town                     | State                      | ZIP Code                         |

**I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.**

|   |                                  |                            |                                  |
|---|----------------------------------|----------------------------|----------------------------------|
| Signature of Preparer or Translator       |                                  | Date ( <i>mm/dd/yyyy</i> ) |                                  |
| Last Name ( <i>Family Name</i> )          | First Name ( <i>Given Name</i> ) |                            | Middle Initial ( <i>if any</i> ) |
| Address ( <i>Street Number and Name</i> ) | City or Town                     | State                      | ZIP Code                         |

**I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.**

|   |                                  |                            |                                  |
|---|----------------------------------|----------------------------|----------------------------------|
| Signature of Preparer or Translator       |                                  | Date ( <i>mm/dd/yyyy</i> ) |                                  |
| Last Name ( <i>Family Name</i> )          | First Name ( <i>Given Name</i> ) |                            | Middle Initial ( <i>if any</i> ) |
| Address ( <i>Street Number and Name</i> ) | City or Town                     | State                      | ZIP Code                         |



**Supplement B,**  
**Reverification and Rehire (formerly Section 3)**

**Department of Homeland Security**  
**U.S. Citizenship and Immigration Services**

**USCIS**  
**Form I-9**  
**Supplement B**  
OMB No. 1615-0047  
Expires 07/31/2026

|  |  |   |
|--|--|---|
| Last Name ( <i>Family Name</i> ) from <b>Section 1</b> . | First Name ( <i>Given Name</i> ) from <b>Section 1</b> . | Middle initial (if any) from <b>Section 1</b> . |
|--|--|---|

**Instructions:** This supplement replaces Section 3 on the previous version of Form I-9. Only use this page if your employee requires reverification, is rehired within three years of the date the original Form I-9 was completed, or provides proof of a legal name change. Enter the employee's name in the fields above. Use a new section for each reverification or rehire. Review the Form I-9 instructions before completing this page. Keep this page as part of the employee's Form I-9 record. Additional guidance can be found in the [Handbook for Employers: Guidance for Completing Form I-9 \(M-274\)](#)

|  |  |   |                |
|--|--|---|----------------|
| Date of Rehire ( <i>if applicable</i> )  | New Name ( <i>if applicable</i> )                  |   |                |
| Date ( <i>mm/dd/yyyy</i> )   | Last Name ( <i>Family Name</i> )                   | First Name ( <i>Given Name</i> )  | Middle Initial |
| Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.   |  |   |                |
| Document Title   | Document Number (if any)                           | Expiration Date (if any) ( <i>mm/dd/yyyy</i> )  |                |
| <b>I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.</b> |  |   |                |
| Name of Employer or Authorized Representative  | Signature of Employer or Authorized Representative | Today's Date ( <i>mm/dd/yyyy</i> )  |                |
| Additional Information (Initial and date each notation.)   |  | Check here if you used an alternative procedure authorized by DHS to examine documents. |                |

|  |  |   |                |
|--|--|---|----------------|
| Date of Rehire ( <i>if applicable</i> )  | New Name ( <i>if applicable</i> )                  |   |                |
| Date ( <i>mm/dd/yyyy</i> )   | Last Name ( <i>Family Name</i> )                   | First Name ( <i>Given Name</i> )  | Middle Initial |
| Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.   |  |   |                |
| Document Title   | Document Number (if any)                           | Expiration Date (if any) ( <i>mm/dd/yyyy</i> )  |                |
| <b>I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.</b> |  |   |                |
| Name of Employer or Authorized Representative  | Signature of Employer or Authorized Representative | Today's Date ( <i>mm/dd/yyyy</i> )  |                |
| Additional Information (Initial and date each notation.)   |  | Check here if you used an alternative procedure authorized by DHS to examine documents. |                |

|  |  |   |                |
|--|--|---|----------------|
| Date of Rehire ( <i>if applicable</i> )  | New Name ( <i>if applicable</i> )                  |   |                |
| Date ( <i>mm/dd/yyyy</i> )   | Last Name ( <i>Family Name</i> )                   | First Name ( <i>Given Name</i> )  | Middle Initial |
| Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.   |  |   |                |
| Document Title   | Document Number (if any)                           | Expiration Date (if any) ( <i>mm/dd/yyyy</i> )  |                |
| <b>I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.</b> |  |   |                |
| Name of Employer or Authorized Representative  | Signature of Employer or Authorized Representative | Today's Date ( <i>mm/dd/yyyy</i> )  |                |
| Additional Information (Initial and date each notation.)   |  | Check here if you used an alternative procedure authorized by DHS to examine documents. |                |

## Employee's Withholding Allowance Certificate

Complete this form so that your employer can withhold the correct California state income tax from your paycheck.

| Enter Personal Information |   |
|----------------------------|---|
| First, Middle, Last Name   | Social Security Number  |
| Address                    | Filing Status   |
| City State ZIP Code        | Single or Married (with two or more incomes)<br>Married (one income)<br>Head of Household |

1. Use Worksheet A for Regular Withholding allowances. Use other worksheets on the following pages as applicable.

- 1a. Number of Regular Withholding Allowances (Worksheet A)
- 1b. Number of allowances from the Estimated Deductions (Worksheet B, if applicable.)
- 1c. Total Number of Allowances you are claiming

2. Additional amount, if any, you want withheld each pay period (if employer agrees), (**Worksheet C**)  
OR

### Exemption from Withholding

- 3. I claim exemption from withholding for 2023, and I certify I meet both of the conditions for exemption. (Check box here)  
OR
- 4. I certify under penalty of perjury that I am **not subject** to California withholding. I meet the conditions set forth under the Service Member Civil Relief Act, as amended by the Military Spouses Residency Relief Act and the Veterans Benefits and Transition Act of 2018. (Check box here)

Under the penalties of perjury, I certify that the number of withholding allowances claimed on this certificate does not exceed the number to which I am entitled or, if claiming exemption from withholding, that I am entitled to claim the exempt status.

Employee's Signature \_\_\_\_\_ Date \_\_\_\_\_

|  |  |
|--|--|
| <b>Employer's Section:</b> Employer's Name and Address | California Employer Payroll Tax Account Number |
|--|--|

**Purpose:** This certificate, DE 4, is for **California Personal Income Tax (PIT)** withholding purposes only. The DE 4 is used to compute the amount of taxes to be withheld from your wages, by your employer, to accurately reflect your state tax withholding obligation.

Beginning January 1, 2020, *Employee's Withholding Allowance Certificate* (Form W-4) from the Internal Revenue Service (IRS) will be used for federal income tax withholding **only**. You must file the state form *Employee's Withholding Allowance Certificate* (DE 4) to determine the appropriate California PIT withholding.

If you do not provide your employer with a withholding certificate, the employer must use Single with Zero withholding allowance.

**Check Your Withholding:** After your DE 4 takes effect, compare the state income tax withheld with your estimated total annual tax. For state withholding, use the worksheets on this form.

**Exemption From Withholding:** If you wish to claim exempt, complete the federal Form W-4 and the state DE 4. You may claim exempt from withholding California income tax if you meet both of the following conditions for exemption:

- 1. You did not owe any federal/state income tax last year, and
- 2. You do not expect to owe any federal/state income tax this year. The exemption is good for one year.

If you continue to qualify for the exempt filing status, a new DE 4 designating **exempt** must be submitted by February 15 each year to continue your exemption. If you are not having federal/state income tax withheld this year but expect to have a tax liability next year, you are required to give your employer a new DE 4 by December 1.

**Member Service Civil Relief Act:** Under this act, as provided by the Military Spouses Residency Relief Act and the Veterans Benefits and Transition Act of 2018, you may be exempt from California income tax withholding on your wages if

- (i) Your spouse is a member of the armed forces present in California in compliance with military orders;
- (ii) You are present in California solely to be with your spouse; and
- (iii) You maintain your domicile in another state.

If you claim exemption under **this** act, **check the box on Line 4**. You may be required to provide proof of exemption upon request.

The [California Employer's Guide \(DE 44\)](http://edd.ca.gov/pdf_pub_ctr/de44.pdf) (edd.ca.gov/pdf\_pub\_ctr/de44.pdf) provides the income tax withholding tables. This publication may be found by visiting [Payroll Taxes - Forms and Publications](http://edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm) (edd.ca.gov/Payroll\_Taxes/Forms\_and\_Publications.htm). To assist you in calculating your tax liability, please visit the [Franchise Tax Board \(FTB\)](http://ftb.ca.gov) (ftb.ca.gov).

**If you need information on your last *California Resident Income Tax Return* (FTB Form 540), visit the [FTB](http://ftb.ca.gov) (ftb.ca.gov).**

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**Notification:** The burden of proof rests with the employee to show the correct California income tax withholding. Pursuant to section 4340-1(e) of [Title 22, California Code of Regulations \(CCR\)](http://govt.westlaw.com/calregs/Search/Index) (govt.westlaw.com/calregs/Search/Index), the FTB or the EDD may, by special direction in writing, require an employer to submit a Form W-4 or DE 4 when such forms are necessary for the administration of the withholding tax programs.

**Penalty:** You may be fined \$500 if you file, with no reasonable basis, a DE 4 that results in less tax being withheld than is properly allowable. In addition, criminal penalties apply for willfully supplying false or fraudulent information or failing to supply information requiring an increase in withholding. This is provided by section 13101 of the [California Unemployment Insurance Code](http://leginfo.legislature.ca.gov/faces/codes.xhtml) (leginfo.legislature.ca.gov/faces/codes.xhtml) and section 19176 of the [Revenue and Taxation Code](http://leginfo.legislature.ca.gov/faces/codes.xhtml) (leginfo.legislature.ca.gov/faces/codes.xhtml).

# Worksheets

## Instructions — 1 — Allowances\*

When determining your withholding allowances, you must consider your personal situation:

- Do you claim allowances for dependents or blindness?
- Will you itemize your deductions?
- Do you have more than one income coming into the household?

**Two-Earners/Multiple Incomes:** When earnings are derived from more than one source, under-withholding may occur. If you have a working spouse or more than one job, it is best to check the box “SINGLE or MARRIED (with two or more incomes).” Figure the total number of allowances you are entitled to claim on all jobs using only one DE 4 form. Claim allowances with **one** employer.

Do **not** claim the same allowances with more than one employer. Your withholding will usually be most accurate when all allowances are claimed on the DE 4 filed for the highest paying job and zero allowances are claimed for the others.

**Married But Not Living With Your Spouse:** You may check the “Head of Household” marital status box if you meet all of the following tests:

- (1) Your spouse will not live with you **at any time** during the year;
- (2) You will furnish over half of the cost of maintaining a home for the entire year for yourself and your child or stepchild who qualifies as your dependent; **and**
- (3) You will file a separate return for the year.

**Head of Household:** To qualify, you must be unmarried or legally separated from your spouse and pay more than 50% of the costs of maintaining a home for the **entire** year for yourself and your dependent(s) or other qualifying individuals. Cost of maintaining the home includes such items as rent, property insurance, property taxes, mortgage interest, repairs, utilities, and cost of food. It does not include the individual’s personal expenses or any amount which represents value of services performed by a member of the household of the taxpayer.

### Worksheet A

### Regular Withholding Allowances

- |  |     |
|--|-----|
| (A) Allowance for yourself — enter 1   | (A) |
| (B) Allowance for your spouse (if not separately claimed by your spouse) — enter 1             | (B) |
| (C) Allowance for blindness — yourself — enter 1   | (C) |
| (D) Allowance for blindness — your spouse (if not separately claimed by your spouse) — enter 1 | (D) |
| (E) Allowance(s) for dependent(s) — do not include yourself or your spouse                     | (E) |
| (F) Total — add lines (A) through (E) above and enter on line 1a of the DE 4                   | (F) |

## Instructions — 2 — (Optional) Additional Withholding Allowances

If you expect to itemize deductions on your California income tax return, you can claim additional withholding allowances. Use Worksheet B to determine whether your expected estimated deductions may entitle you to claim **one or more additional** withholding allowances. Use last year’s FTB Form 540 as a model to calculate this year’s withholding amounts.

Do not include deferred compensation, qualified pension payments, or flexible benefits, etc., that are deducted from your gross pay but are not taxed on this worksheet.

You may reduce the amount of tax withheld from your wages by claiming one additional withholding allowance for each \$1,000, or fraction of \$1,000, by which you expect your estimated deductions for the year to exceed your allowable standard deduction.

### Worksheet B

### Estimated Deductions

Use this worksheet **only** if you plan to itemize deductions, claim certain adjustments to income, or have a large amount of nonwage income not subject to withholding.

- |  |      |
|--|------|
| 1. Enter an estimate of your itemized deductions for California taxes for this tax year as listed in the schedules in the FTB Form 540   | 1.   |
| 2. Enter \$10,404 if married filing joint with two or more allowances, unmarried head of household, or qualifying widow(er) with dependent(s) or \$5,202 if single or married filing separately, dual income married, or married with multiple employers | – 2. |
| 3. Subtract line 2 from line 1, enter difference   | = 3. |
| 4. Enter an estimate of your adjustments to income (alimony payments, IRA deposits)  | + 4. |
| 5. Add line 4 to line 3, enter sum   | = 5. |
| 6. Enter an estimate of your nonwage income (dividends, interest income, alimony receipts)   | – 6. |
| 7. If line 5 is greater than line 6 (if less, see below [go to line 9]);<br>Subtract line 6 from line 5, enter difference  | = 7. |
| 8. Divide the amount on line 7 by \$1,000, round any fraction to the nearest whole number<br>enter this number on line 1b of the DE 4. Complete Worksheet C, if needed, otherwise <b>stop here</b> .   | 8.   |
| 9. If line 6 is greater than line 5;<br>Enter amount from line 6 (nonwage income)  | 9.   |
| 10. Enter amount from line 5 (deductions)  | 10.  |
| 11. Subtract line 10 from line 9, enter difference. Then, complete Worksheet C.  | 11.  |

\*Wages paid to registered domestic partners will be treated the same for state income tax purposes as wages paid to spouses for California PIT withholding and PIT wages. This law does not impact federal income tax law. A registered domestic partner means an individual partner in a domestic partner relationship within the meaning of section 297 of the Family Code. For more information, please call our Taxpayer Assistance Center at 1-888-745-3886.

## Worksheet C

## Additional Tax Withholding and Estimated Tax

1. Enter estimate of total wages for tax year 2023. 1.
2. Enter estimate of nonwage income (line 6 of Worksheet B). 2.
3. Add line 1 and line 2. Enter sum. 3.
4. Enter itemized deductions or standard deduction (line 1 or 2 of Worksheet B, whichever is largest). 4.
5. Enter adjustments to income (line 4 of Worksheet B). 5.
6. Add line 4 and line 5. Enter sum. 6.
7. Subtract line 6 from line 3. Enter difference. 7.
8. Figure your tax liability for the amount on line 7 by using the 2023 tax rate schedules below. 8.
9. Enter personal exemptions (line F of Worksheet A x \$154.00). 9.
10. Subtract line 9 from line 8. Enter difference. 10.
11. Enter any tax credits. (See FTB Form 540). 11.
12. Subtract line 11 from line 10. Enter difference. This is your total tax liability. 12.
13. Calculate the tax withheld and estimated to be withheld during 2023. Contact your employer to request the amount that will be withheld on your wages based on the marital status and number of withholding allowances you will claim for 2023. Multiply the estimated amount to be withheld by the number of pay periods left in the year. Add the total to the amount already withheld for 2023. 13.
14. Subtract line 13 from line 12. Enter difference. If this is less than zero, you do not need to have additional taxes withheld. 14.
15. Divide line 14 by the number of pay periods remaining in the year. Enter this figure on line 2 of the DE 4. 15.

**Note:** Your employer is not required to withhold the additional amount requested on line 2 of your DE 4. If your employer does not agree to withhold the additional amount, you may increase your withholdings as much as possible by using the "single" status with "zero" allowances. If the amount withheld still results in an underpayment of state income taxes, you may need to file quarterly estimates on Form 540-ES with the FTB to avoid a penalty.

*These Tables Are for Calculating Worksheet C and for 2023 Only*

**Single Persons, Dual Income  
Married or Married With Multiple Employers**

| IF THE TAXABLE INCOME IS |              | COMPUTED TAX IS   |             |              |
|--------------------------|--------------|-------------------|-------------|--------------|
| OVER                     | BUT NOT OVER | OF AMOUNT OVER... | PLUS        |              |
| \$0                      | \$10,099     | 1.100%            | \$0         | \$0.00       |
| \$10,099                 | \$23,942     | 2.200%            | \$10,099    | \$111.09     |
| \$23,942                 | \$37,788     | 4.400%            | \$23,942    | \$415.64     |
| \$37,788                 | \$52,455     | 6.600%            | \$37,788    | \$1,024.86   |
| \$52,455                 | \$66,295     | 8.800%            | \$52,455    | \$1,992.88   |
| \$66,295                 | \$338,639    | 10.230%           | \$66,295    | \$3,210.80   |
| \$338,639                | \$406,364    | 11.330%           | \$338,639   | \$31,071.59  |
| \$406,364                | \$677,275    | 12.430%           | \$406,364   | \$38,744.83  |
| \$677,275                | \$1,000,000  | 13.530%           | \$677,275   | \$72,419.07  |
| \$1,000,000              | and over     | 14.630%           | \$1,000,000 | \$116,083.76 |

**Married Persons**

| IF THE TAXABLE INCOME IS |              | COMPUTED TAX IS   |             |              |
|--------------------------|--------------|-------------------|-------------|--------------|
| OVER                     | BUT NOT OVER | OF AMOUNT OVER... | PLUS        |              |
| \$0                      | \$20,198     | 1.100%            | \$0         | \$0.00       |
| \$20,198                 | \$47,884     | 2.200%            | \$20,198    | \$222.18     |
| \$47,884                 | \$75,576     | 4.400%            | \$47,884    | \$831.27     |
| \$75,576                 | \$104,910    | 6.600%            | \$75,576    | \$2,049.72   |
| \$104,910                | \$132,590    | 8.800%            | \$104,910   | \$3,985.76   |
| \$132,590                | \$677,278    | 10.230%           | \$132,590   | \$6,421.60   |
| \$677,278                | \$812,728    | 11.330%           | \$677,278   | \$62,143.18  |
| \$812,728                | \$1,000,000  | 12.430%           | \$812,728   | \$77,489.67  |
| \$1,000,000              | \$1,354,550  | 13.530%           | \$1,000,000 | \$100,767.58 |
| \$1,354,550              | and over     | 14.630%           | \$1,354,550 | \$148,738.20 |

**Unmarried Head of Household**

| IF THE TAXABLE INCOME IS |              | COMPUTED TAX IS   |             |              |
|--------------------------|--------------|-------------------|-------------|--------------|
| OVER                     | BUT NOT OVER | OF AMOUNT OVER... | PLUS        |              |
| \$0                      | \$20,212     | 1.100%            | \$0         | \$0.00       |
| \$20,212                 | \$47,887     | 2.200%            | \$20,212    | \$222.33     |
| \$47,887                 | \$61,730     | 4.400%            | \$47,887    | \$831.18     |
| \$61,730                 | \$76,397     | 6.600%            | \$61,730    | \$1,440.27   |
| \$76,397                 | \$90,240     | 8.800%            | \$76,397    | \$2,408.29   |
| \$90,240                 | \$460,547    | 10.230%           | \$90,240    | \$3,626.47   |
| \$460,547                | \$552,658    | 11.330%           | \$460,547   | \$41,508.88  |
| \$552,658                | \$921,095    | 12.430%           | \$552,658   | \$51,945.06  |
| \$921,095                | \$1,000,000  | 13.530%           | \$921,095   | \$97,741.78  |
| \$1,000,000              | and over     | 14.630%           | \$1,000,000 | \$108,417.63 |

If you need information on your last California Resident Income Tax Return, FTB Form 540, visit [FTB](https://ftb.ca.gov) (ftb.ca.gov).

The DE 4 information is collected for purposes of administering the PIT law and under the authority of Title 22, CCR, section 4340-1, and the California Revenue and Taxation Code, including section 18624. The Information Practices Act of 1977 requires that individuals be notified of how information they provide may be used. Further information is contained in the instructions that came with your last California resident income tax return.