



如果您是重新加入的 IHSS 護理員，請先致電 415-557-6200 聯絡「護理員協助中心」
(Independent Provider Assistance Center, IPAC) 或發電郵至 ihsspayoutunits@sfgov.org，然後繼續執行下列步驟。

①



線上註冊

- 前往：www.ihss.sfipenroll.org
- 註冊*
- 觀看影片
- 預約參加講座
- 線上電子簽署 SOC 426 和 SOC 846 表格

*重要事項：請記下您的用戶名稱、密碼和安全問題答案。這些資料有大小寫區分，而且必須提供這些資料才能觀看影片。

②



準備講座文件

- 有效的電子郵件地址和密碼
- 州政府或美國政府頒發有照片的有效身分證**
- 社會安全卡/工咭正本**
- 工作授權（僅在工卡上面印有「Valid for work only with DHS or INS authorization」字句時才需要提供）
- 與您的 IHSS 受惠人一起填寫「護理員登記表格」(SOC 426A)。***

若要索取表格，請致電 415-557-6200 / www.sfhsa.org

**身分證和社會安全卡上的姓名必須一致；不接受副本。

***如果您需要更多工作機會並希望加入「護理員名單」，請聯絡「三藩市公共服務機構」(San Francisco Public Authority)，
電話：415-243-4477

③



參加在 77 OTIS STREET 舉行的新護理員講座 (預備停留 1 – 2 小時)

- 攜帶上述「步驟 2」中列出的文件
- 在預約時間前 15 分鐘抵達
- 領取 LiveScan 指紋/背景檢查表格

④



背景檢查

- 將 LiveScan 表格帶到指定地點完成背景檢查
- 保留 LiveScan 表格和收據副本*

*背景檢查的結果將自動發送到 IHSS

⑤



時間表 - 當背景調查通過後(調查或需時長達六星期)，您將會成為有薪護理員!

- 要獲得薪金，請在 www.etimesheets.ihss.ca.gov 上註冊電子時間表。

?

需要協助或有疑問？致電護理員協助中心 (IPAC) 服務台：415-557-6200 or ihsspayoutunits@sfgov.org



三藩市銀行計劃 www.bankonsf.org (需要幫助設立銀行帳戶)

三藩市家居護理公共機構

832 Folsom Street, 9th Floor, San Francisco, CA 94107

415-243-4477 or www.sfhsspa.org

護理員健康保健計劃問題請電 : 415-593-8125

康橋中心

1035 Market St. L-1 San Francisco, CA 94103

415-255-2079 or www.homebridgeca.org

電子時間表 <http://www.etimesheets.ihss.ca.gov>

(如需協助, 請致電電子時間表協助中心: 1-866-376-7066)

家居護理員工會 SEIU 2015

三藩市辦公室地址: 1645 California Street, San Francisco, CA 94109

電話: 1-855-810-2015

關於稅務資訊

請約見你的稅務會計師協助填妥以下表格:

1. 聯邦報稅表 W4.
2. 加州報稅表 DE-4.

和受惠人同住的護理員:

1. 表格 SOC 2298 (和受惠人同住申報表) 加州和聯邦工資稅豁免
2. 表格 SOC 2299 取消和受惠人同住申報表

虐待舉報:

成人虐待舉報請電 415-355-6700 或兒童虐待舉報請電 1-800-856-5533

舉報加州醫療保險計劃詐騙請電 1-888-717-3202 或上網站 www.dhcs.ca.gov

向福利部舉報詐騙請電 415-557-5771



如何自行登记家居护理的电子工时表

电子（网上填写）工时表系统 (ETS)

(护理人员与受惠人均可使用)

清单:

- 在开始前, 我需要:
 - 我现有可使用的电子邮件地址: _____
 - 我的出生日期: ___ / ___ / _____
 - 我的护理人员或受惠人档案号码: _____
 我社会安全（工卡）号码的最后四位数: _____
- 用电脑或智能电话（手机）登陆 www.etimesheets.ihss.ca.gov
- 提供以上信息作登记使用, 并选择用户名, 密码和三个安全登录问题。
 - 用户代号: _____
 - 密码: _____
 - 安全登录问题和/或答案:
 1. _____
 2. _____
 3. _____



- 检阅我的电子邮件来确认电子工时表的登记。
- 既然我的护理人员/受惠人也须要登记, 我会:

提醒他们在以下日期前登记

 日期: ___ / ___ / _____

- ◆ 请登录州网站以了解指引以及更新
- ◆ 为加快支付流程, 护理人员可使用直接存款功能

电话输入工时表系统 (TTS)

(护理人员与受惠人均可使用, 替代电子工时表系统)

清单:

- 开始前, 我需要:
 - 我的护理人员或受惠人档案号码: _____
 - 我的出生日期: ___ / ___ / _____
 - 我的六位数州登记号码: _____
 若你没有登记号码, 请在办公时间联系家居服务前台 (866) 376-7066 寻求帮助
- 致电电话系统 **(833) 342-5388** 来登记。
- 通过电话拨号盘输入以下信息:
 - 护理人员或档案号码, 生日日期, 登记号码
 - 我选择的四位数密码: _____
- 既然我的受惠人/护理人员必须登记, 我将会:
 - 提醒受惠人/护理员在以下日期前登记:

日期: ___ / ___ / _____



- ◆ 当受惠人和护理员都通过电话输入工时系统和/或者电子工时表登记登记后,
 - 护理员可在工作时间致电 **(833) 342-5388** 输入每天或之前日子的工时
 - 在护理员通过电话输入工时系统或电子工时表提交工时后, 受惠人将会收到来自电话输入工时系统的电话。受惠人亦可以在办公时间通过致电 **(833) 342-5388** 电话来查阅, 批准或拒绝护理员提交的工时表。

- ◆ 请登录州网站以了解指引以及更新

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SAN FRANCISCO HUMAN SERVICES AGENCY
Department of Disability
and Aging Services

In-Home
Supportive
Services

家居護理受惠人姓名 (正楷書寫)

受惠人地址

San Francisco, CA 94_____

受惠人電話號碼#

(_____)_____ - _____

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居家援助服務 (IHSS) 計劃 領取者指定的提供者

指示：

- 請使用黑色或藍色墨水鋼筆填寫，並清楚書寫資料。
- 你 (或你的合法授權代表) 必須填寫此表格A部分以便郡政府知道你選擇了誰人提供你已授權的服務。
- 假如你有多名提供者, 你必須替每一個將會提供服務的人填寫個別的表格。
- 你必須在此表格的C部分簽署確認。
- 請將此填妥和簽署的表格交回到郡政府. 郡政府會保留表格的正本並會給你一份副本。

A 部分. 提供者的指定領取者

1. 領取者姓名：	
2. 郡政府 IHSS 案件 #:	
3. 提供者姓名：	
4. 提供者地址：	
市, 州, 郵遞區號：	
5. 提供者的電話號碼：	
6. 提供者的出生日期：	
7. 提供者的社會安全號碼*：	
8. 提供者的性別 (請在方格打勾)：	<input type="checkbox"/> 男性 <input type="checkbox"/> 女性
9. 提供者和領取者的關係 (如有的話)：	<input type="checkbox"/> 父母 <input type="checkbox"/> 子女 <input type="checkbox"/> 配偶/家中伴侶 <input type="checkbox"/> 管理委員 <input type="checkbox"/> 監護人 <input type="checkbox"/> 其它： _____
10. 提供者的開始日期：	

*注：社會安全號碼是由移民改革和1986年控制法，公共法例 99-603 (8 USC1324a) 所需的，為核查個人身份和授權在美國工作之目的。

我選擇上面列出的人士作為我的 IHSS 提供者。此人將會提供部分或全部由郡政府授權的服務。

B 部分. 領取者同意書

我了解並同意：

- 我選擇作為我的提供者不能被支付聯邦和/或州的款項直至他/她完成所有在提供者登記中所要求提供我的服務。這些要求包括：填寫，簽名和寄回（親自）提供者登記表（SOC426），提交指紋和被通過犯罪背景檢查不合資格的罪行，完成提供者的培訓班，並寄回一份已簽署的提供者登記同意書（SOC846）。
- 假如我選擇作為我的提供者沒有完成提供者登記要求，或如果他/她是不合資格成為一個IHSS提供者，郡政府將發送通知告知我。
- 假如我選擇此人在他/她被登記成為IHSS提供者之前為我提供服務，而郡政府發送給我一個通知，告訴我他/她是不合資格成為一個IHSS提供者，在他/她被視為不合資格成為提供者之前，和在郡政府通知我他/她不合資格之後所提供的任何服務，我將要負責用我自己的資金支付他/她。
- 不論是郡政府還是州政府將不會付上責任對上述提到的人士因我選擇聘請作為我的IHSS提供者的任何索賠和/或損失。我同意不會將我上述我選擇的IHSS提供者做成任何和所有索賠和/或任何人的損失加諸於州和郡政府，他們的官員，代理人，員工，並且我承擔一切責任。
- 郡政府可提供有關我的授權服務和服務小時的資料給我選擇作為我的提供者。郡政府會寄發IHSS提供者授權時間和服務通知（SOC2271）給我的提供者。
- 我每月的授權小時總數將除以4，以確定我的最高每週小時。每週最高小時是一個準則告訴我的提供者（們）將能夠在一個工作週期間為我工作的最高時數。但是，由於大多數的月份是超過4週長，我將與我的提供者（們）共同合作，分散開他/她在月裏的時數，以確保我有所有在月裏我需要的服務小時。
- 我有時可能需要我的提供者為我工作超過我每週的最高時數。我必須請求郡政府的批准去調整我的每週最高小時的工作，如果在有改變時需要我的提供者工作如下：
 1. 在一個月中他/她的加班小時比正常工作小時多。
 2. 替我在一個工作週工作超過40小時，如果我的最高每週時數在一個工作週是40小時或更少。
- 如果我沒有得到批准一個例外的情況，我的提供者將會得到一個因工作超過我每週最高時數的違規。
- 我永遠不可以授權我的提供者工作小時超過我的總授權服務小時。所以，當我授權我的提供者在一個星期裏加班，我必須在該月裏其他的星期減少提供者的工作小時。

- **假如我的提供者替其他領取者工作, 他/她在一個工作週最高可以索取在所有的時數他/她為他/她的領取者總共是66小時。我必須替我的提供者作出一個工作時間表以確定每週他/她為我工作多少個小時, 並且確保他/她不會每個工作週工作超過66小時。我將得到每週最高工作小時通知 (SOC2271A), 其中將包括我每週最高工作小時的資料, 這樣我就可以基於此資料去作出工作時間表給我的提供者(們)。為了作出此工作時間表, 我的提供者必須要告訴我他/她每週可以工作多少小時。假如我的提供者不能在我所有的授權時間工作, 我將需要僱用額外的提供者(們)。假如我需要幫助協助和聘請其他提供者(們), 我可以打電話給我郡政府IHSS公共主管部門從註冊表或我郡政府IHSS辦公室獲得一名提供者。**
- 每一次我的提供者得到一個違規, 郡政府將給我發送通知。如果我的提供者獲得三次違規, 他/她會被暫停提供三個月IHSS服務。如果他/她從三個月被停牌復職後再得到另一個違規, 他/她將被終止作為一年的提供者。

C 部分. 領取者確認

我了解並同意遵守所有列在本表格的要求。

領取者簽名：	日期：
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書寫名字：	
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授權代表之簽名：	日期：
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書寫姓名：	
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FOR COUNTY USE ONLY (只供郡政府使用)

WORKER NAME:	DATE:
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居家援助服務領取者/雇主責任檢核表

我, _____, 已收到我的社工的通知, 作為領取者/雇主, 我負責進行下列活動。

1. 向我的社工提供所需的文檔, 以確定繼續符合資格和服務需要。需要報告的資訊包括但不限於: 我的收入、家庭組合、婚姻狀況、不動產所有權、電話號碼及我離家時間的變化。
2. 尋找、雇傭、培訓、督導以及解雇我所雇傭的提供者。
3. 遵守工資/工時/工作條件以及僱用 18 歲以下人員有關的法律和法規。

注意: 請參閱有關工資/工時/工作條件的工業福利委員會 (IWC) 第 15 號法令, 可以聯絡電話簿上列有的州工業關係部勞動標準和執行處索取。有關僱用未成年人的其他資訊, 請聯繫您當地的學區。

4. 確認我的提供者合法地居住在美國。我的提供者和我將填寫 I-9 表。我會將 I-9 表至少保留三 (3) 年, 或雇傭結束後一 (1) 年, 以較長者為準。我會保護提供者的機密資訊, 如他/她的社會安全號碼、地址及電話號碼。

5. 保證我的提供者的報酬、工作安排和工作條件標準。
6. 將我的提供者未來的任何變化告知我的社工,其中包括:
 - ___ 姓名
 - ___ 地址
 - ___ 電話號碼
 - ___ 與我的關係(如果有)
 - ___ 每個提供者的工時和要執行的服務
7. 通知我的提供者,其報酬的總小時費率為_____ 美元,並且將從提供者的工資中扣除社會安全和州殘障保險稅。
8. 通知我的提供者,他/她可以申請從其工資中扣除聯邦和/或州所得稅。指示提供者提交 W-4 表(用於聯邦所得稅扣除)和/或 DE 4 表(用於州所得稅扣除)。
9. 通知我的提供者,他/她有勞工賠償、州失業補助福利金及州殘障保險福利的保障。
10. 通知我的提供者,他/她會收到一張資訊單,上面列有我的授權服務以及規定用來履行這些服務的授權時間。任何未經授權的服務都不予支付。

11. 支付我的分攤費用(如果有)。
12. 確保每個提供者報告的工作週服務總小時數在為IHSS計劃工作提供給我不超過我每週的總授權小時數,除非我獲得縣批准增加。
13. 確認並簽署我的提供者每個付款期的工時單表,上面須填寫正確的工作天數和總工時。我知道,如果報告虛假資訊或隱瞞資訊,按照聯邦和州法律的規定,我可能會被起訴。
14. 確保我的提供者簽署其工時單。
15. 通知我的提供者在每個付款期的期末將其簽署的工時單郵寄至相應的位址。

領取者的簽名

日期

書寫姓名

領取者/雇主責任檢核表使用說明

1. 此表單**僅**用於對接受個人提供者服務的領取者進行審查。
2. 縣當局應利用此表單來確保領取者獲悉並理解其作為 IHSS 提供者雇主的基本責任。
3. 與領取者一起審查每一項目，並說明領取者如何遵守每項要求。
4. 將一份表單副本留給領取者。



Employment Eligibility Verification
Department of Homeland Security
 U.S. Citizenship and Immigration Services

USCIS
Form I-9
 OMB No. 1615-0047
 Expires 10/31/2022

▶ **START HERE: Read instructions carefully before completing this form. The instructions must be available, either in paper or electronically, during completion of this form. Employers are liable for errors in the completion of this form.**

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) an employee may present to establish employment authorization and identity. The refusal to hire or continue to employ an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

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 <i>(Family Name)</i>		First Name <i>(Given Name)</i>		Middle Initial	Other Last Names Used <i>(if any)</i>	
Address <i>(Street Number and Name)</i>			Apt. Number	City or Town		State ZIP Code
Date of Birth <i>(mm/dd/yyyy)</i>	U.S. Social Security Number □□□□ - □□ - □□□□		Employee's E-mail Address		Employee's Telephone Number	

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following boxes):

<input type="checkbox"/> 1. A citizen of the United States	
<input type="checkbox"/> 2. A noncitizen national of the United States <i>(See instructions)</i>	
<input type="checkbox"/> 3. A lawful permanent resident (Alien Registration Number/USCIS Number): _____	
<input type="checkbox"/> 4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy): _____ Some aliens may write "N/A" in the expiration date field. <i>(See instructions)</i>	
<p><i>Aliens authorized to work must provide only one of the following document numbers to complete Form I-9: An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign Passport Number.</i></p> <p>1. Alien Registration Number/USCIS Number: _____ OR 2. Form I-94 Admission Number: _____ OR 3. Foreign Passport Number: _____ Country of Issuance: _____</p>	
QR Code - Section 1 Do Not Write In This Space	

Signature of Employee	Today's Date <i>(mm/dd/yyyy)</i>
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Preparer and/or Translator Certification (check one):
 I did not use a preparer or translator. A preparer(s) and/or translator(s) assisted the employee in completing Section 1.
(Fields below must be completed and signed when preparers and/or translators assist an employee in completing Section 1.)

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		Today's Date <i>(mm/dd/yyyy)</i>	
Last Name <i>(Family Name)</i>		First Name <i>(Given Name)</i>	
Address <i>(Street Number and Name)</i>		City or Town	State ZIP Code

STOP *Employer Completes Next Page* STOP



Employment Eligibility Verification
Department of Homeland Security
 U.S. Citizenship and Immigration Services

USCIS
Form I-9
 OMB No. 1615-0047
 Expires 10/31/2022

Section 2. Employer or Authorized Representative Review and Verification

(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents.")

Employee Info from Section 1	Last Name (Family Name)	First Name (Given Name)	M.I.	Citizenship/Immigration Status
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List A Identity and Employment Authorization	OR	List B Identity	AND	List C Employment Authorization
Document Title		Document Title		Document Title
Issuing Authority		Issuing Authority		Issuing Authority
Document Number		Document Number		Document Number
Expiration Date (if any) (mm/dd/yyyy)		Expiration Date (if any) (mm/dd/yyyy)		Expiration Date (if any) (mm/dd/yyyy)
Document Title		Additional Information		QR Code - Sections 2 & 3 Do Not Write In This Space
Issuing Authority				
Document Number				
Expiration Date (if any) (mm/dd/yyyy)				
Document Title				
Issuing Authority				
Document Number				
Expiration Date (if any) (mm/dd/yyyy)				

Certification: I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear 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.

The employee's first day of employment (mm/dd/yyyy): _____ **(See instructions for exemptions)**

Signature of Employer or Authorized Representative		Today's Date (mm/dd/yyyy)	Title of Employer or Authorized Representative	
Last Name of Employer or Authorized Representative	First Name of Employer or Authorized Representative		Employer's Business or Organization Name	
Employer's Business or Organization Address (Street Number and Name)		City or Town	State	ZIP Code

Section 3. Reverification and Rehires *(To be completed and signed by employer or authorized representative.)*

A. New Name (if applicable)			B. Date of Rehire (if applicable)	
Last Name (Family Name)	First Name (Given Name)	Middle Initial	Date (mm/dd/yyyy)	

C. If the employee's previous grant of employment authorization has expired, provide the information for the document or receipt that establishes continuing employment authorization in the space provided below.

Document Title	Document Number	Expiration Date (if any) (mm/dd/yyyy)
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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 document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

Signature of Employer or Authorized Representative	Today's Date (mm/dd/yyyy)	Name of Employer or Authorized Representative
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LISTS OF ACCEPTABLE DOCUMENTS

All documents must be UNEXPIRED

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

LIST A Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity	AND	LIST C Documents that Establish Employment Authorization
<ol style="list-style-type: none"> 1. U.S. Passport or U.S. Passport Card 2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551) 3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa 4. Employment Authorization Document that contains a photograph (Form I-766) 5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status: <ol style="list-style-type: none"> a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: <ol style="list-style-type: none"> (1) The same name as the passport; and (2) An endorsement of the alien's nonimmigrant status 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. 6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI 	OR	<ol style="list-style-type: none"> 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 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 3. School ID card with a photograph 4. Voter's registration card 5. U.S. Military card or draft record 6. Military dependent's ID card 7. U.S. Coast Guard Merchant Mariner Card 8. Native American tribal document 9. Driver's license issued by a Canadian government authority <li style="text-align: center;">For persons under age 18 who are unable to present a document listed above: 10. School record or report card 11. Clinic, doctor, or hospital record 12. Day-care or nursery school record 	AND	<ol style="list-style-type: none"> 1. A Social Security Account Number card, unless the card includes one of the following restrictions: <ol style="list-style-type: none"> (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION 2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240) 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. Native American tribal document 5. U.S. Citizen ID Card (Form I-197) 6. Identification Card for Use of Resident Citizen in the United States (Form I-179) 7. Employment authorization document issued by the Department of Homeland Security

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

Refer to the instructions for more information about acceptable receipts.

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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.

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 www.ssa.gov .
	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.)

Step 3: Claim Dependent and Other Credits	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	3	\$ _____
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Step 4 (optional): Other Adjustments	(a) Other income (not from jobs). 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	4(a)	\$ _____
	(b) Deductions. 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	4(b)	\$ _____
	(c) Extra withholding. Enter any additional tax you want withheld each pay period	4(c)	\$ _____

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) _____
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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.

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	}	2	\$ _____
	• \$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 Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 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 Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 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 Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 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

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).

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]);
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
enter this number on line 1b of the DE 4. Complete Worksheet C, if needed, otherwise stop here . | 8. |
| 9. If line 6 is greater than line 5;
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.

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](http://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.