



Если Вы ранее регистрировались в качестве работника по уходу на дому (IHSS), обратитесь в наш офис г. Сан-Франциско (San Francisco Independent Provider Assistance Center, IPAC) по телефону (415) 557-6200 или по электронной почте [ihsspaymentunits@sfgov.org](mailto:ihsspaymentunits@sfgov.org) прежде, чем выполнять приведенные ниже инструкции.

1



### ЗАРЕГИСТРИРУЙТЕСЬ НА ИНТЕРНЕТ-СТРАНИЦЕ

- Зайдите на Интернет-страницу [www.ihss.sfipenroll.org](http://www.ihss.sfipenroll.org)
- Зарегистрируйтесь\*
- Посмотрите видео
- Запишитесь на вводный инструктаж
- Поставьте электронную подпись на документах SOC 426 и SOC 846

\* ПРИМЕЧАНИЕ. Запишите свое имя пользователя, пароль и ответы на контрольные вопросы. Эти данные понадобятся во время просмотра видео.

2



### ПОДГОТОВЬТЕ ДОКУМЕНТЫ ДЛЯ ВВОДНОГО ИНСТРУКТАЖА

- Адрес и пароль электронной почты
- Действующий документ, удостоверяющий личность, с фотографией, выданный штатом или правительством США\*\*
- Оригинал карты социального обеспечения\*\*
- Разрешение на работу (требуется, только если в вашей карте социального обеспечения указано: «Действительна для работы только при наличии разрешения от Министерства внутренней безопасности или Службы иммиграции и натурализации»)
- Заполните вместе с клиентом форму «Назначение работника по уходу на дому» (SOC-426A).\*\*\* Бланк можно запросить по телефону 415-557-6200

\*\* Имя и фамилия, указанные в документе, удостоверяющем личность и карте социального обеспечения, должны совпадать. Копии не принимаются!

\*\*\* Если Вам нужен клиент и Вы хотите, чтобы Вас внесли в список регистрации работников по уходу, обратитесь в специальный орган г. Сан-Франциско San Francisco Public Authority по телефону 415-243-4477 / [www.sfhsa.org](http://www.sfhsa.org)

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### ПОСЕТИТЕ ВВОДНЫЙ ИНСТРУКТАЖ ПО АДРЕСУ 77 OTIS STREET (Визит может продлиться

1 - 2 часа)

- Возьмите с собой документы, перечисленные в пункте 2
- Прийдите за 15 минут до назначенного времени
- Получите бланк LiveScan для снятия отпечатков пальцев

4



### ПРОЙДИТЕ ПРОВЕРКУ АНКЕТНЫХ ДАННЫХ

- Предоставьте анкету LiveScan в компанию предоставляющую услуги по полной проверке анкетных данных
- Сохраните копию анкеты LiveScan и квитанцию об оплате\*

\* Результат проверки анкетных данных будет автоматически отправлен в IHSS.

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### ТАБЕЛЬ УЧЕТА РАБОЧЕГО ВРЕМЕНИ - По завершению проверки анкетных данных (может занять до шести недель) Вы становитесь оплачиваемым работником по уходу!

- Для получения оплаты, зарегистрируйтесь на Интернет-странице системы электронных таблиц учета рабочего времени [www.etimesheets.ihss.ca.gov](http://www.etimesheets.ihss.ca.gov)

?

Нужна помощь или есть вопросы? Звоните в справочную службу IPAC: 415-557-6200  
[ihsspaymentunits@sfgov.org](mailto:ihsspaymentunits@sfgov.org)



## ТЕЛЕФОНЫ ДЛЯ СПРАВОК

**Bank on San Francisco Program** [www.bankonsf.org](http://www.bankonsf.org)

(Помощь в открытии банковского счёта)

**IHSS Public Authority (San Francisco)**

832 Folsom Street, 9<sup>th</sup> Floors, San Francisco, CA 94107

415-243-4477 or [www.sfihsdpa.org](http://www.sfihsdpa.org)

**Provider Health Benefits call:** 415-593-8125 (Медицинское страхование)

**HomeBridge**

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

415-255-2079 or [www.homebridgeca.org](http://www.homebridgeca.org)

**Электронные таблицы учета рабочего времени** <https://www.etimesheets.ihss.ca.gov>

Чтобы получить помощь, позвоните в службу поддержки электронных таблиц учета рабочего времени 1-866-376-7066

**Independent Provider Union SEIU 2015 (Профсоюз работников по уходу на дому)**

Местный офис: 1645 California Street, San Francisco, CA 94109

1-855-810-2015

**Информация по налогам:**

***Для помощи в заполнении налоговых документов обратитесь к официальному специалисту по налоговым декларациям.***

- Для удержания Федерального налога заполните форму W4.
- Для удержания налогов штата Калифорния заполните форму DE-4.
- Работники, проживающие с клиентом, могут быть освобождены от уплаты налогов:
  - Форма SOC2298 для освобождения от уплаты Федерального и Калифорнийского налогов (Self-Certification as Live in Provider)
  - Форма SOC2299 для отмены вышеуказанной формы Self-Certification as Live in Provider, если работник не проживает с клиентом

**Вы обязаны сообщить, если у вас есть информация о злоупотреблении или нарушении:**

Прав пожилых / взрослых по телефону 415-355-6700

Детей по телефону 800-856-5533

О мошенничестве по программе медицинского страхования MEDI-CAL по телефону 1-888-717-3202 или [www.dhcs.ca.gov](http://www.dhcs.ca.gov)

О мошенничестве SF Human Services Agency по телефону 415-557-5771



# Как подписаться на электронные табеля (E-Timesheets)

## самостоятельно

### Электронная система табелей (ESP)

Для получателей Программы и работников

#### Проверочный список:

- Подготовьте следующие документы:
  - Адрес моей электронной почты: \_\_\_\_\_
  - Дата моего рождения: \_\_\_\_ / \_\_\_\_ / \_\_\_\_
  - Номер получающего Программу или работника: \_\_\_\_\_
  - Последние 4 цифры моего номера социального страхования: \_\_\_\_\_

Выйдите на страницу [www.etimesheets.ihss.ca.gov](http://www.etimesheets.ihss.ca.gov) используя компьютер или телефон

Зарегистрируйтесь, используя вышеприведенную информацию; создайте Ваши имя пользователя, пароль, и выберите выберите вопросы для проверки:

- Имя пользователя: \_\_\_\_\_
- Пароль: \_\_\_\_\_
- Вопросы для проверки и/или ответы:
  1. \_\_\_\_\_
  2. \_\_\_\_\_
  3. \_\_\_\_\_

Проверьте Вашу электронную почту и подтвердите Вашу регистрацию

После моей регистрации, мой работник/получающий Программу тоже должен зарегистрироваться. Я:

- Напомню ему/ей подписаться (дата): \_\_\_\_ / \_\_\_\_ / \_\_\_\_
- ◆ Проверьте есть ли новые инструкции на странице штата в интернете
- ◆ Работник может получить платёж скорее, если использует прямой перевод в банк



#### Проверочный список:

- Перед началом мне нужно: v
  - Номер моего работника или моего дела: \_\_\_\_\_
  - Дата моего рождения: \_\_\_\_ / \_\_\_\_ / \_\_\_\_
  - Мой шестизначный код штата: \_\_\_\_\_
- ЕСЛИ У ВАС НЕТ КОДА, ПОЗВОНИТЕ В ПРОГРАММУ ПО ТЕЛЕФОНУ (866) 376-7066 В РАБОЧЕЕ ВРЕМЯ ДЛЯ ПОЛУЧЕНИЯ ПОМОЩИ**

Позвоните по телефону (833) 342-5388, чтобы подписаться.

Введите следующее, используя цифры на Вашем телефоне:

- Номер работника или Вашего дела, дату рождения и регистрационный код
- Четырёхзначный код, выбранный Вами: \_\_\_\_\_

Поскольку мой работник тоже должен подписаться на электронные табеля (ETS), я:

- Напомню ему/ей подписаться: Дата: \_\_\_\_ / \_\_\_\_ / \_\_\_\_
- ◆ После того как оба, получающий Программу и работник, зарегистрированы, в системах ESP/TTS:

- Работник может вносить отработанное время ежедневно или для ранее отработанных дней, позвонив по телефону (833) 342-5388 в рабочее время.

- Получателям автоматически позвонит система TTS после того, как работник отправит табель через ESP/TTS. Получатель может сам позвонить в систему TTS по телефону (833) 342-5388 в рабочее время для просмотра, подтверждения или возврата табеля работнику.

- ◆ Проверьте есть ли новые инструкции на странице штата в интернете

### Система табелей по телефону (TTS)

Для получателей Программы и работников, вместо Электронной Системы Табелей (ETS)



**Нужна помощь? Позвоните (866) 376-7066 or (415) 557-6200 в рабочее время | Посетите страницу:**

[www.etimesheets.ihss.ca.gov](http://www.etimesheets.ihss.ca.gov)

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SAN FRANCISCO HUMAN SERVICES AGENCY  
Department of Disability  
and Aging Services

In-Home  
Supportive  
Services

*Имя клиента на английском языке (печатными буквами)*

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*Адрес клиента*

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San Francisco, CA 94\_\_\_\_\_

*Номер телефона клиента*

(\_\_\_\_\_)\_\_\_\_\_ - \_\_\_\_\_

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## ПРОГРАММА ВСПОМОГАТЕЛЬНЫХ УСЛУГ НА ДОМУ (IHSS) ФОРМА НАЗНАЧЕНИЯ ПОСТАВЩИКА УСЛУГ ПОЛУЧАТЕЛЕМ ПОМОЩИ

### **ИНСТРУКЦИИ:**

- Пользуйтесь черными или синими чернилами. Пишите разборчиво.
- Вы (или ваш уполномоченный представитель) должны заполнить ЧАСТЬ А этой формы, чтобы известить округ, кого вы выбрали для предоставления вам разрешенной помощи.
- Если у вас несколько поставщиков услуг, вы должны заполнить отдельную форму на каждое лицо, оказывающее вам услуги по дому.
- Вы должны подписать раздел соглашения (ЧАСТЬ С) этой формы.
- Пожалуйста, верните округу заполненную и подписанную форму. Округ оставит себе оригинал формы и даст вам копию.

### ЧАСТЬ А. НАЗНАЧЕНИЕ ПОСТАВЩИКА УСЛУГ ПОЛУЧАТЕЛЕМ ПОМОЩИ

1. Имя получателя услуг:	
2. Номер дела IHSS в округе:	
3. Имя поставщика услуг:	
4. Адрес поставщика услуг:	
Город, Штат, почтовый индекс:	
5. Номер телефона поставщика услуг:	
6. Дата рождения поставщика услуг	
7. Номер SSI поставщика услуг*:	
8. Пол (отметьте квадрат):	<input type="checkbox"/> Мужской <input type="checkbox"/> Женский
9. Родственное отношение поставщика к получателю услуг(если есть):	<input type="checkbox"/> Родитель <input type="checkbox"/> Ребенок <input type="checkbox"/> Супруг(а)/Сожитель(ница) <input type="checkbox"/> Представитель интересов <input type="checkbox"/> Опекун <input type="checkbox"/> Другое _____
10. Дата начала работы поставщика:	

\*ПРИМЕЧАНИЕ: Запрос номера социального страхования (Social Security Number) требуется по акту реформы иммиграции и контроля от 1986 года, Государственное право 99-603 (8 USC 1324a), для подтверждения идентификации личности и разрешения на работу в США.

Я выбрал лицо, указанное выше, предоставлять мне услуги программы IHSS. Это лицо будет предоставлять некоторые или все услуги, разрешенные округом.

**ЧАСТЬ В. СОГЛАШЕНИЕ ПОЛУЧАЮЩЕГО УСЛУГИ****Я ПОНИМАЮ И СОГЛАСЕН, ЧТО:**

- Лицо, которое я выбрал для предоставления мне услуг, не может получить оплату от Федерации и/или Штата, за предоставление мне услуг, пока он/она не выполнит все требования, необходимые для регистрации. Эти требования включают в себя заполнение, подпись и сдача (лично) форму регистрации поставщика услуг (SOC 426), снятие отпечатков пальцев и проверку криминального прошлого, завершения тренировки поставщика услуг и сдачи формы договора поставщика услуг (SOC 846).
- Округ пришлет мне извещение, сообщающее если лицо, которое я выбрал поставщиком услуг, не выполнит требования для регистрации поставщика услуг или если он/она не имеют право предоставлять услуги программы IHSS.
- Если я решу, чтобы это лицо предоставляло мне услуги до того, как он/она закончит регистрацию в программе IHSS и округ пришлет мне извещение о том, что он/она не имеют право на предоставление услуг программы IHSS, мне придется оплатить за услуги по уходу, предоставленные до того, как было определено, что это лицо не имеет право на предоставление услуг, из моих личных денег а также за услуги, предоставленные после того, как я получу извещение.
- Ни округ ни штат не могут быть ответственны за любые требования или потери вызванные выше-упомянутым лицом, которое я решаю нанять для предоставления услуг программы IHSS. Я обязуюсь оградить от ущерба штат и округ, их служащих, агентов и работников, и принять ответственность за все и любые требования и/или потери любому лицу, вызванные указанным лицом, которого я нанял для предоставления услуг IHSS.
- Округ может предоставить информацию о разрешенных мне услугах и количестве часов, отведенных на это лицу, предоставляющему мне услуги. Округ вышлет лицу, присматривающему за мной, извещение с указанием разрешенных мне услуг и времени, отведенному на это (SOC 2271).
- Общее количество разрешенных мне часов будет разделено на 4, чтобы определить максимальное количество рабочих часов в неделю. Максимальное количество часов в неделю является ориентиром рабочих часов, которое поставщик услуг может присматривать за мной в течение недели. Однако, с учетом того, что в большинстве месяцев немного больше, чем 4 недели, я вместе с поставщиком услуг буду распределять часы ухода за мной на весь месяц, чтобы я получал необходимые услуги в течение всего месяца.
- Иногда может потребоваться, чтобы присматривающий за мной работал больше, чем максимально разрешенное количество часов. Я должен запросить разрешение округа, чтобы изменить максимально разрешенное количество часов только, если изменение требует присматривающего за мной работать:
  1. Больше сверхурочных часов в месяц, чем он/она должны работать.



2. Больше, чем 40 часов для меня в течение рабочей недели, если разрешенные часы рабочей недели 40 часов или меньше.
- Если исключение для меня не будет утверждено, присматривающий за мной нарушит правила, работая больше часов, чем разрешено.
  - Я **никогда** не могу разрешить присматривающему за мной работать больше часов в месяц, чем это разрешено. Поэтому, если я разрешаю присматривающему за мной работать больше часов в одну неделю, я должен сократить его рабочие часы в другую неделю месяца.
  - Если присматривающий за мной, присматривает за кем-либо еще, максимальное количество часов, которое он/она может запросить за рабочую неделю, за все время, которое он/она предоставлял услуги по присмотру, всего может быть **66 часов**. Я **должен составить рабочее расписание для моего присматривающего, чтобы определить, сколько часов он/она будет ухаживать за мной в течение недели, чтобы удостовериться, что он/она не будут работать больше, чем 66 часов**. Я получу извещение о максимуме рабочих часов в неделю (SOC 2271A), в котором будет указана информация о максимальном количестве часов, чтобы я мог составить расписание работы. Для этого, присматривающий за мной сколько часов он/она может работать на меня в неделю. Если присматривающий за мной не может работать все предназначенные мне часы, я должен нанять дополнительного присматривающего. **Если мне нужна помощь найти и нанять другого присматривающего, я могу позвонить в IHSS, чтобы найти зарегистрированного присматривающего или позвонить в окружной отдел IHSS.**
  - Округ будет присылать мне извещение каждый раз, когда присматривающий за мной будет нарушать правила. Если присматривающий нарушит правила три раза, он/она будет отстранен от работы в IHSS на три месяца. Если он/она нарушит правила после трех-месячного отстранения от работы, ему/ей будет запрещено предоставлять услуги по присмотру в течение одного года.

### ЧАСТЬ С. ПОДТВЕРЖДЕНИЕ ПОЛУЧАТЕЛЯ УСЛУГ

**Я понимаю и согласен выполнять все требования, указанные в этой форме.**

ПОДПИСЬ ПОЛУЧАТЕЛЯ:

ДАТА:

ИМЯ ПЕЧАТНЫМИ БУКВАМИ:

ПОДПИСЬ УПОЛНОМОЧЕННОГО ПРЕДСТАВИТЕЛЯ:

ДАТА:

ИМЯ ПЕЧАТНЫМИ БУКВАМИ:

### FOR COUNTY USE ONLY (ДЛЯ СЛУЖЕБНОГО ПОЛЬЗОВАНИЯ)

WORKER NAME:

DATE:

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## ВНУТРЕННИЕ СЛУЖБЫ ПОДДЕРЖКИ

### Контрольный список ответственности получателя/работодателя

Я, \_\_\_\_\_, Был проинформирован моим социальным работником о том, что я, как получатель/работодатель, несу ответственность за действия, перечисленные ниже.

- 1) Предоставление необходимой документации моему социальному работнику для установления соответствия критериям получения помощи и потребности в получении услуг. Информация для отчета включает, кроме прочего, изменения моего дохода, состава семьи, семейного положения, владения недвижимостью, номера телефона и периода времени, когда меня нет дома.
- 2) Нахождение, найм, обучение, контроль и увольнение поставщика, которого я нанимаю.
- 3) Соблюдение законов и правил, касающихся заработной платы/часов/условий труда и найма лиц младше 18-ти лет.

**ПРИМЕЧАНИЕ:** Обратитесь к Приказу Комиссии по условиям производства (IWC) № 15 относительно заработной платы/часов/условий труда, который можно получить в Государственном департаменте производственных отношений, Отделе стандартов труда и их правоприменения, указанном в телефонной книге. Дополнительную информацию о найме несовершеннолетних можно получить, обратившись в местный школьный округ.

- 4) Проверка того, что мой поставщик легально проживает в США. Мой поставщик и я заполним Форму I-9. Я буду хранить Форму I-9 в течение не менее трех (3) лет или одного (1) года после окончания трудоустройства, в зависимости от требований сохранности. Я буду защищать конфиденциальную информацию поставщика, такую как его номер социального обеспечения, адрес и номер телефона.
- 5) Обеспечение стандартов оплаты, графика работы и условий труда для моего поставщика.
- 6) Информирование моего социального работника о любых будущих изменениях в отношении моего поставщика(-ов), включая изменение следующих данных:

- Имя и фамилия
- Адрес
- Номер телефона:
- Отношения со мной, если таковые имеются
- Время работы и услуги, предоставляемые каждым поставщиком

- 7) Информирование моего поставщика о том, что общая почасовая ставка заработной платы составляет \_\_\_\_\_ \$, и что налоги на социальное обеспечение и государственное страхование по инвалидности вычитаются из заработной платы поставщика.
- 8) Информирование моего поставщика о том, что он/она может потребовать вычитать федеральный и/или государственный подоходный налог из его/ее заработной платы. Поручение поставщику предоставить Форму W-4 (для удержания федерального подоходного налога) и/или Форму DE 4 (для удержания подоходного налога штата).
- 9) Информирование моего поставщика о том, что он/она имеет право на получение компенсаций работникам в связи с производственной травмой или профзаболеванием, государственного страхового пособия по безработице и государственного страхового пособия по инвалидности.
- 10) Информирование моего поставщика о том, что он/она получит информационный лист с указанием моих авторизованных услуг и времени, отведенного на выполнение этих услуг. Информирование моего поставщика о том, что ему/ей не платят за выполнение работы, когда я нахожусь вне своего дома (например, когда я пребываю в больнице или в отпуске).
- 11) Оплата моей доли стоимости, если таковая имеется.
- 12) Проверка и подписание расписания моего поставщика для каждого периода оплаты с указанием правильных дней и общего количества отработанных часов. Я понимаю, что в соответствии с федеральными законами и законами штата меня могут привлечь к ответственности за предоставление ложной информации или ее сокрытие. Я понимаю, что по мере надобности мне необходимо будет поместить свой отпечаток пальца в ведомость учета рабочего времени моего поставщика для проверки правильных дней и отработанных часов. Это будет необходимо для того, чтобы мой поставщик смог получить оплату.

- 13) Обеспечение подписания моим поставщиком его/ее ведомости учета рабочего времени.
- 14) Консультирование моего поставщика по поводу отправки его/ее подписанной ее ведомости учета рабочего времени на соответствующий адрес в конце каждого периода оплаты.

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Подпись получателя

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Дата

---

Имя и фамилия (печатными буквами)

### ИНСТРУКЦИЯ ПО ИСПОЛЬЗОВАНИЮ КОНТРОЛЬНОГО СПИСКА ОТВЕТСТВЕННОСТИ ПОЛУЧАТЕЛЯ/РАБОТОДАТЕЛЯ

1. Эта форма используется для проверки получателей, получающих услуги **только** от отдельных поставщиков.
2. Округа должны использовать эту форму, чтобы удостовериться в том, что получатели были проинформированы и понимают свои основные обязанности как работодатели поставщиков IHSS.
3. Просмотрите каждый элемент с поставщиком и предоставьте объяснения, как получатель может выполнить каждое требование.
4. Оставьте копию формы у получателя.



**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 (Family Name)		First Name (Given Name)		Middle Initial	Other Last Names Used (if any)	
Address (Street Number and Name)			Apt. Number	City or Town		State ZIP Code
Date of Birth (mm/dd/yyyy)	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: _____  <b>OR</b>          2. Form I-94 Admission Number: _____  <b>OR</b>          3. Foreign Passport Number: _____          Country of Issuance: _____</p>	
QR Code - Section 1 Do Not Write In This Space	

Signature of Employee	Today's Date (mm/dd/yyyy)
-----------------------	---------------------------

**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 (mm/dd/yyyy)	
Last Name (Family Name)		First Name (Given Name)	
Address (Street Number and Name)		City or Town	State ZIP Code

Employer Completes Next Page



**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.")*

<b>Employee Info from Section 1</b>	Last Name <i>(Family Name)</i>	First Name <i>(Given Name)</i>	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 <i>(if any) (mm/dd/yyyy)</i>		Expiration Date <i>(if any) (mm/dd/yyyy)</i>		Expiration Date <i>(if any) (mm/dd/yyyy)</i>
Document Title		Additional Information		QR Code - Sections 2 & 3 Do Not Write In This Space
Issuing Authority				
Document Number				
Expiration Date <i>(if any) (mm/dd/yyyy)</i>				
Document Title				
Issuing Authority				
Document Number				
Expiration Date <i>(if any) (mm/dd/yyyy)</i>				

**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 <i>(mm/dd/yyyy)</i>	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 <i>(Street Number and Name)</i>		City or Town	State	ZIP Code

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

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

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

**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.**

<b>Step 1:</b> <b>Enter Personal Information</b>	(a) First name and middle initial _____	Last name _____	<b>(b) Social security number</b>
	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"/> <b>Single</b> or <b>Married filing separately</b> <input type="checkbox"/> <b>Married filing jointly</b> or <b>Qualifying surviving spouse</b> <input type="checkbox"/> <b>Head of household</b> (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> <b>Claim Dependent and Other 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>	\$
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<b>Step 4 (optional): Other 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>	\$

<b>Step 5:</b> <b>Sign Here</b>	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.		
	_____ <b>Employee's signature</b> (This form is not valid unless you sign it.)		_____ <b>Date</b>

<b>Employers Only</b>	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](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 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

## Employee's Withholding Allowance Certificate

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

<b>Enter Personal Information</b>	
First, Middle, Last Name	Social Security Number
Address	Filing Status
City State ZIP Code	Single or Married (with two or more incomes) Married (one income) 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
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**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.

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.