SAN FRANCISCO HUMAN SERVICES AGENCY
Department of Disability and Aging Services | In-Home Supportive Services

# PAGPAPATALA NG BAGONG PROVIDER: BAWAT HAKBANG

**Kung ikaw ay nagnanais bumalik na provider para sa IHSS, mangyaring makipag -ugnayan sa San Francisco Independent Provider Assistance Center (IPAC) sa numero 415-557-6200 o** ihsspaymentunits@sfgov.org **bago magpatuloy sa mga sumusunod na hakbang.**

## ① MAG-REHISTRO ONLINE

- ☐ Pumunta sa: www.ihss.sfipenroll.org
  - ☐ Mag-rehistro*
  - ☐ Manood ng mga videos
  - ☐ Mag-iskedyul ng appointment ng oryentasyon
  - ☐ Elektronikong pirmahan ang SOC 426 & SOC 846

*MAHALAGANG PAALALA: Isulat ang iyong username, password at mga sagot sa pangseguridad na tanong. Ang mga nabanggit na impormasyon ay case sensitive at kinakailangan upang mapanood ang mga videos.

## ② IHANDA ANG MGA DOKUMENTO PARA SA ORYENTASYON

- ☐ Aktibong Email address na may password
- ☐ Wastong ID mula sa Estado o pamahalaan ng Estado Unidos na may litrato**
- ☐ Orihinal na Social Security kard**
- ☐ Isang work authorization (Kailangan lamang kung isinasaad sa iyong Social Security card na "Valid for work only with DHS or INS authorization" (Balido para sa trabaho kapag may awtorisasyon ng DHS o INS lamang))
- ☐ Kompletong form ng "Recipient Designation of Provider" (SOC 426A) na kasama ang iyong tagatanggap ng IHSS.***Upang humiling ng form, tumawag sa 415-557-6200 / www.sfhsa.org

**Kailangang magkatugma ang pangalan sa ID at Social Security card; hindi tinatanggap ang mga kopya.
**Kung kailangan mo ng tagatanggap at nais mong mailagay sa Provider Registry List (Listahan ng Rehistro ng Provider), mangyaring makipag-ugnayan sa San Francisco Public Authority sa 415-243-4477

## ③ DUMALO SA ORYENTASYON SA 77 OTIS STREET (Maghanda na manatili sa loob ng isa hanggang dalawa oras)

- ☐ Dalhin ang mga dokumentong nakalista sa itaas sa Hakbang 2
- ☐ Dumating 15 minuto bago ang oras ng appointment.
- ☐ Tumanggap ng Livescan form para sa mga fingerprint

## ④ PAGSUSURI NG BACKGROUND

- ☐ Dalhin ang LiveScan form sa isang vendor para sa pagsusuri ng background.
- ☐ Mangyari na itabi ang kopya ng LiveScan form at resibo*

*Awtomatikong pinapadala sa IHSS ang resulta ng pagsusuri ng background

## ⑤ TIMESHEETS – Kapag klaro na ang resulta ng background check (na maaring magtagal hanggang anim na lingo na pag-iintay) nangangahulugan na maihahalal at mababayaran ka na bilang provider !

- ☐ Para makatanggap ng bayad, mag rehistro para sa electronic timesheets: www.etimesheets.ihss.ca.gov

**Kung kailangan ng tulong o para sa anumang katanungan? 415-557-6200 o ihsspaymentunits@sfgov.org**

San Francisco Independent Provider Assistance Center
Mail: Attention N3AX ▪ P.O. Box 7988 ▪ San Francisco ▪ CA 94120-9939
Telephone (415) 557-6200 ▪ Email: ihsspaymentunits@sfgov.org

# KARAGDAGANG NUMERO PARA SA TULONG

**Bank on San Francisco Program**
www.bankonsf.org (Kung kailangan ng tulong sa pagbukas ng bank account)

**IHSS Public Authority (San Francisco)**
832 Folsom Street, 9th Floor, San Francisco, CA 94107
(415)-243-4477 or www.sfihsspa.org
**Provider Health Benefits Call:** 415-593-8125

**HomeBridge**
1035 Market St. L-1, San Francisco, CA 94103
415-255-2079 or www.homebridgeca.org

**ELECTRONIC TIMESHEETS https://www.etimesheets.ihss.ca.gov**
Kung kailangan ng tulong, tumawag sa Electronic Timesheet Help Desk:
1-866-376-7066

**Independent Provider Union SEIU 2015**
Lokal na opisina : 1645 California Street, San Francisco, CA 94109
1-855-810-2015

**Impormasyon kaugnay sa Buwis**
***Dumulog sa isang Tax professional kung kinakailangan ng tulong sa pagkumpleto ng tax forms.***

- Para sa Federal Tax Withholdings, kumpletuhin ang form W4.
- Para sa CA State Tax Withholdings, kumpletuhin ang form DE-4.
- Para lamang sa mga Live in Providers:
  - Form SOC2298 para sa Federal/State wage exclusion
  - (Self-Certification as Live in Provider) Form SOC 2299 para sa kanselasyon

**Mandato sa pagbibigay ulat ukol sa abuso:**
Para sa matatanda: 415-355-6700 o para sa mga bata: 800-856-5533
Para sa pagbibigay ulat ukol sa pandaraya sa MEDI-CAL : 1-888-717-3202 o www.dhcs.ca.gov
Para sa pagbibigay ulat ukol sa pandaraya sa SF Human Services Agency: 415-557-5771

# Easy Planner - Tulong para sa pag-rehistro ng IHSS E-Timesheets

## Electronic Services Portal (ESP)

Para sa mga tagapag-alaga at mga resipyente

### Listahan:

❒ Bago mag-umpisa, kailangan ang:

- Aking email address: _____
- Aking petsa ng kapanganakan: ___ / ___ / ____
- Aking numero ng Probayder o Resipyente: _____
- Ang huling 4 na numero ng aking Numero Ng "Social Security": __ __ __ __

❒ Punta sa **www.etimesheets.ihss.ca.gov** sa kompyuter o smart phone

❒ Gamitin ang impormasyon sa taas; gumawa ng username, password, at mamili ng Katanungan ng Seguridad:

- Username: _____
- Password: _____
- Katanungan ng Seguridad at/o mga sagot:
  1. _____
  2. _____
  3. _____

❒ Tignan ang email para ma-confirm ang E-Timesheet registration

❒ Dahil kailangan mag-rehistro ang tagapag-alaga/kliyente ko, dapat:

- Ipa-alala sa kanila na mag-rehistro sa (petsa): ____ /____ /_____
- I-tsek ang website ng Estado para sa mga tagubilin at balita
- Ang mga Probayders ang maaring gumamit ng direct deposit para sila'y mas mabilis mabayaran.

## Telephone Timesheets System (TTS)

Para sa mga resipyente at Tagapag-Alaga , imbis na Electronic Serivces Portal

**Listahan:**

❒ Bago mag-umpisa, kailangan ko ang:

- Numero ng Tagapag-alaga/resipyente o kaso: __ __ __ __ __ __ __
- Aking petsa ng kapanganakan: ___ / ___ / ____
- Aking 6-digit (numero) State Registration Code:__ __ __ __ __ __

**Kung wala kang Registration Code, tawagan ang IHSS SERVICE DESK sa (866) 376-7066 para sa impormasyon sa loob ng oras ng trabaho.**

❒ **Tawagan ang** TTS sa **(833) 342-5388** para mag-rehistro.

❒ Pindutin ang mga sumusunod na impormasyon sa dial pad ng telepono:

- Numero ng Tagapag-alaga o Kaso; petsa ng kapangakan, Registration Code
- 4-digit passcode na aking napili, ito ay: ___ ___ ___ ___

❒ Dahil kailangan mag-rehistro ang aking tagapag-alaga/resipyente kailangan ko:

- Ipalala sa tagapag-alaga/resipyente na mag-rehistro sa: Petsa: ____ /____ /_____

♦ Kapag naka-rehistro na ang resipyente at tagapag-alaga sa TTS/ESP, ang mga sumusunod ay maaari ng gawin:

- Ang tagapag-alaga ang maari ng itala ang oras ng kanilang trabaho sa bawat araw o ang mga nakaraang araw sa pamamagitan ng pagtawag sa **(833) 342-5388** sa loob ng oras ng trabaho.
- Ang Resipyente ay kusang tatawagan ng TTS system pagkatapos i-submit ng tagapag-alaga ang kanyang timesheet sa pamamagitan ng TTS o ESP. Maaari ding tumawag ang resipyente sa TTS **(833) 342-5388** sa loob ng oras ng trabaho, upang muling tignan, apruban o tangihan ang timesheets.

♦ I-tsek ang website ng Estado para sa mga tagubilin at balita

**Kailangang tulong? Tawag sa loob ng oras ng trabaho: 1 (866) 376-7066 or 415-557-6200 | Bisitahin: www.etimesheets.ihss.ca.gov**

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SAN FRANCISCO HUMAN SERVICES AGEN
Department of Disability

***Pangalan ng Recipient***

_____

***Address ng Recipient***

_____

San Francisco, CA 94_____

***Numero ng Telepono ng Recipient***

(_____)_____-_____

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# PROGRAMA NG IN-HOME SUPPORTIVE SERVICES (IHSS) PAGTATALAGA SA TAGA PAG-ALAGA NG RECIPIENT

## INSTRUKSYON:

- Gumamit ng itim o asul na tinta. Isulat ng maliwanag ang impormasyon.
- Ikaw (o ang awtorisadong representante) ay dapat kumpletuhin ang PART A ng form na ito para malaman ng county ang itinalaga mong magbigay ng awtorisadong serbisyo sa iyo.
- Kung mayroon kang maramihang taga pag-alaga, kailangan mong maglista sa hiwalay na form ng bawat isa na magbibigay ng awtorisadong serbisyo sa iyo .
- Kailangan mong pirmahan ang pagtatalaga sa PART C ng form na ito.
- Pakibalik lamang ang kumpleto at pirmadong form sa county. Ang orihinal na kopya ay mapupunta sa county at ikaw ay mabibigyan ng kopya.

## PART A. PAGTALAGA SA TAGA PAG-ALAGA NG RECIPIENT

| | | |
|---|---|---|
| 1. | Pangalan ng Recipient: | |
| 2. | Numero ng Kaso sa IHSS: | |
| 3. | Pangalan ng Taga Pag-alaga: | |
| 4. | Address ng Taga Pag-alaga: | |
| | Lungsod, Estado, ZIP Code: | |
| 5. | Numero ng Telepono ng Taga Pag-alaga: | |
| 6. | Petsa ng Kapanganakan ng Taga Pag-alaga: | |
| 7. | Social Security # ng Taga Pag-alaga*: | |
| 8. | Kasarian ng Taga Pag-alaga (markahan) | 0 Lalaki 0 Babae |
| 9. | Relasyon ng Taga Pag-alaga sa Recipient (kung mayroon): | 0 Magulang 0 Anak 0 Kabiyak/Domestic Partner<br>0 Konserbator 0 Guardian<br>0 Iba _____ |
| 10. | Petsa ng Simula ng Taga Pag-alaga: | |

*TALA: Ang pagkolekta sa Social Security Number ay kinakailangan ng Immigration Reform and Control Act of 1986, Public Law 99-603 (8 USC 1324a), para sa layunin ng pagpapatunay sa katauhan at awtorisasyon para magtrabaho sa Estados Unidos.

Tinatalaga ko ang nakalathalang pangalan na nakalista sa itaas bilang aking Taga pag-alaga. Siya ang magbibigay sa akin ng ilan o mga serbisyo na awtorisado ng county.

## PART B. KASUNDUAN SA RECIPIENT

### NAIINTINDIHAN AT SUMASANG-AYON AKO NA:

- Ang tinalaga ko na aking taga pag-alaga ay hindi maaring mabayaran ng pederal at/o estado na magbibigay ng serbisyo hanggat hindi niya makumpleto ang lahat ng kinakailangan sa pagpapatalaga. Ang mga kinakailangan na ito ay ang pagkumpleto , pagpirma, at pagbalik (ng personal) ng Provider Enrollment Form (SOC 426), sumailalim sa fingerprints/background check, pagkumpleto ng oryentasyon sa pagpapatala, at pagbabalik ng pirmadong Provider Enrollment Agreement (SOC 846).

- Padadalhan ako ng county ng abiso na nagsasabi na ang aking tinalaga bilang taga pag-alaga ay hindi nagkumpleto ng mga kinakailangan sa pagpapatala at hindi siya karapat-dapat maging taga pag-alaga ng IHSS .

- At kung pinili ko na magbigay siya ng serbisyo sa akin ng hindi siya nakatala bilang isang taga pag-alaga ng IHSS, at kung ipinagbigay-alam sa akin ng county na hindi siya karapat-dapat bilang isang taga pag-alaga ng IHSS, ako ay magbabayad ng sarili kong pera para sa serbisyo na trinabaho bago ipinasya at pagkatapos abisuhan ng county na hindi siya karapat-dapat.

- Kahit alinman sa county o Estado ay hindi responsible sa anumang paghahabol at/o pagkawalan ng kinuha ko bilang taga pag-alaga ng IHSS. Sumasang-ayon ako na pigilan ang makakasama sa Estado at county, mga opisyal, ahente, at empleyado, at maging responsible ako sa lahat ng paghahabol , kawalan ng sino mang tao na naging sanhi ay ang taong kinuha ko bilang taga pag-alaga ng IHSS.

- Ang county ang magbibigay ng impormasyon sa aking awtorisadong serbisyo at oras ng serbisyo sa aking itinalaga bilang taga pag-alaga. Ang aking taga pag-alaga at tatanggap ng Provider Notice of Recipient Authorized Hours and Services (SOC 2271)galing sa IHSS.

- Ang total ng aking buwanang awtorisadong oras ay mahahati sa 4 para malaman ang aking <u>pinakamataas na lingguhang oras</u>. Ang aking pinakamataas na lingguhang oras ay isang alituntunin para malaman ang pinakamataas na oras ang puwedeng ibigay na serbisyo ng aking taga pag-alaga sa lingguhan. Gayunman, dahil sa ang ibang buwan ay mas mahaba sa apat(4) na Linggo, kailangan kong makipag tulungan sa aking taga pag-alaga na ibahagi ang aking oras sa kabuuang buwan para masiguro na ako ay may sapat na oras sa katapusan ng buwan.

- Kung minsan, kakailanganin ko ang aking taga pag-alaga na magtrabaho ng higit pa sa aking pinakamataas na lingguhang oras. Kailangan kong humiling ng pahintulot sa county para mabago ang oras hanggat ang awtorisasyon ay hindi maging sanhi ng taga pag-alaga na :

  1. Mas maraming oras na obertaym sa kabuuan ng buwan kaysa sa karaniwan.

2. Mahigit sa 40 oras sa aking lingguhang oras kung ang pinakamataas na lingguhang oras ko ay 40 oras o mas mababa sa isang lingguhang trabaho.

- Kung hindi ako ma apruba sa pagbukod, ang aking taga pag-alaga ay makakakuha ng paglabag sa pagtrabaho ng higit sa aking pinakamataas na lingguhang oras.

- **Hindi** ko puwedeng bigyan ng awtorisasyon ang aking taga pag-alaga na magtrabaho ng higit sa aking awtorisadong buwanang oras na serbisyo. Sa gayon, kapag binigyan ko ng awtorisasyon na magtrabaho ng karagdagang oras ang aking taga pag-alaga, kailangan kong bawasan ang kanyang oras ng pagtatrabaho sa sumunod na linggo ng buwan.

- Kung ang aking taga pag-alaga ay nagtatrabaho sa ibang recipient, ang pinakamataas na oras na puwedeng trabahuhin sa lingguhang trabaho sa lahat ng pinagsamang recipient ay 66 oras. **Kailangan kong gumawa ng iskedyul para sa aking taga pag-alaga para malaman kung ilang oras ang itatrabaho sa akin bawat lingguhan para masiguro na hindi siya lumagpas sa 66 oras kada lingguhan.** Makakatanggap ako ng Recipient Notification of Maximum Weekly Hours (SOC 2271A) na may kabilang na impormasyon sa aking pinakamataas na lingguhang oras upang makagawa ng iskedyul sa aking taga pag-alaga. Sa pag gawa ng iskedyul, kailangan ipaalam ng aking taga pag-alaga kung ilang oras ng serbisyo ang kaya niyang gawin kada lingguhan.Kung ang aking taga pag-alaga ay hindi kayang trabahuhin ang lahat ng awtorisadong oras ko, kailangan kong kumuha ng karagdagang taga pag-alaga. **Kung kailangan ko ng tulong sa paghahanap ng taga pag-alaga, puwede kong tawagan ang county-IHSS Public Authority para makakuha ng taga pag-alaga sa talaan o sa opisina ng county-IHSS.**

- Padadalhan ako ng county ng abiso sa bawat paglabag ng aking taga pag-alaga. Kung ang aking taga pag-alaga ay makakuha ng tatlong(3) paglabag, siya ay masususpinde sa pagbibigay ng serbisyo ng tatlong buwan. Kung makakuha siya ng isa pa na paglabag pagkatapos maibalik sa ikatlong suspension,siya ay mahihinto bilang taga pag-alaga ng isang taon.

## PART C. PAGTANGGAP NG RECIPIENT

**Naiintindihan ko at sumasang-ayon ako na sundin ang lahat ng kinakailangan sa form na ito.**

LAGDA NG RECIPIENT : | PETSA:

PRINTED NA PANGALAN:

LAGDA NG AWTORISADONG REPRESENTANTE: | PETSA:

PRINTED NA PANGALAN:

PETSA:

## PARA SA GAMIT NG COUNTY LAMANG

PANGALAN NG WORKER: PETSA:

SOC426A SF County March 2017

# IN-HOME SUPPORTIVE SERVICES
# Listahan ng Responsibilidad ng Tagatanggap/Employer

AKO, SI_____, AY BINIGYAN NG IMPORMASYON NG AKING SOCIAL WORKER NA BILANG ISANG TAGATANGGAP/EMPLOYER, AKO AY MAY RESPONSIBILIDAD PARA SA MGA GAWAING NAKALISTA SA IBABA.

1) Magbigay ng mga kinakailangang dokumento sa aking Social Worker upang matiyak ang patuloy na kwalipikasyon o pangangailangan para sa mga serbisyo. Kabilang sa impormasyon na dapat iulat, ngunit hindi limitado rito, ay ang mga pagbabago sa aking kita, mga miyembro ng sambahayan, katayuan sa pag-aasawa, ari-ariang pagmamay-ari, numero ng telepono, at oras na ako ay wala sa aking tahanan.

2) Maghanap, kumuha, magsanay, mangasiwa, at magsisante ng provider na aking binibigyan ng trabaho

3) Sumunod sa mga batas at regulasyong nauugnay sa mga pasahod/oras/kondisyon ng pagtratrabaho at pag-empleyo sa trabaho ng mga may edad na mas mababa sa 18.

**PAALALA:** Sumangguni sa Kautusan Bilang 15 ng Industrial Welfare Commission (Komisyon sa Kapakanang Pang-industriya, IWC) tungkol sa mga pasahod/oras/kondisyon ng pagtratrabaho na makukuha mula sa Division of Labor Standards and Enforcement (Dibisyon ng Mga Pamantayan at Pagpapatupad ng Paggawa) ng State Department of Industrial Relations (Departamento ng Mga Ugnayang Pang-industriya ng Estado) na nakalista sa direktoryo ng telepono. Ang karagdagang impormasyon tungkol sa pag-empleyo sa ng mga menor de edad ay maaaring makuha sa pamamagitan ng pakikipag-ugnayan sa iyong lokal na distrito ng paaralan.

4) Patunayan na ang aking provider ay legal na naninirahan sa Estados Unidos. Kukumpletuhin ko at ng aking provider ang Form I-9. Pananatilihin ko ang I-9 sa loob ng hindi bababa sa tatlong (3) taon o isang (1) taon matapos ang termino ng trabaho, anuman ang mas matagal. Bibigyan ko ng proteksiyon ang kumpidensiyal na impormasyon ng provider, tulad ng kaniyang social security number, tirahan, at numero ng telepono.

5) Tiyakin ang mga pamantayan ng pagsusuweldo, pagtakda ng oras ng trabaho at mga kondisyon ng pagtratrabaho para sa aking provider.

6) Ipagbigay-alam sa aking Social Worker ang anumang gagawing pagbabago sa aking (mga) provider, kabilang ang:

   __ Pangalan
   __ Tirahan
   __ Numero ng Telepono
   __ Kaugnayan sa akin, kung mayroon
   __ Mga oras na magtratrabaho at mga serbisyo na gagampanan ng bawat provider

7) Ipagbigay-alam sa aking provider na ang kabuuang kabayaran bawat oras ay $_____, at ang mga buwis sa Social Security at State Disability Insurance (Insurance sa Kapansanan ng Estado) ay ibabawas mula sa sahod ng provider.

8) Ipagbigay-alam sa aking provider na maaari niyang hilingin na ibawas ang mga Pederal at/o Pang-estadong buwis sa kita mula sa kaniyang sahod. Ituro sa provider na magsumite ng Form W-4 (para sa binabawas na pederal na buwis sa kita) at/o Form DE 4 (para sa binabawas na pang-estadong buwis sa kita).

9) Ipagbigay-alam sa aking provider na siya ay saklaw ng Workers' Compensation (Kabayaran sa Mga Manggagawa), mga benepisyo ng State Unemployment Insurance, at mga benepisyo ng State Disability Insurance.

10) Ipagbigay-alam sa aking provider na siya ay tatanggap ng isang dokumentong may impormasyon na maglalahad ng aking mga awtorisadong serbisyo at ang awtorisadong oras na ipinagkaloob upang gampanan ang mga serbisyong ito. Ipagbigay-alam sa provider na siya ay hindi babayaran sa pagtratrabaho kapag wala ako sa aking bahay (halimbawa, kapag nasa ospital o nasa bakasyon).

11) Magbayad ng aking bahagi ng gastos, kung mayroon.

12) Patunayan at lumagda sa timesheet ng aking provider para sa bawat panahon ng pasahod, na ipinapakita ang (mga) tamang (mga) araw at ang kabuuang bilang ng mga oras na nagtrabaho. Nauunawaan ko na maaari akong isakdal sa ilalim ng mga Pederal at Pang-estadong batas para sa pag-uulat ng maling impormasyon o pagtatago ng impormasyon. Nauunawaan ko na kapag iniaatas, kakailanganin kong ilagay ang aking fingerprint sa timesheet ng aking provider upang patunayan ang (mga) tamang araw at oras na nagtrabaho. Kakailanganin ito upang mabayaran ang aking provider.

13) Tiyakin na lumagda ang aking provider sa kaniyang timesheet.

14) Abisuhan ang aking provider na ipadala sa koreo ang kaniyang nilagdaang timesheet sa angkop na address sa katapusan ng bawat panahon ng pasahod.

| | |
|---|---|
| Lagda ng Tagatanggap | Petsa |
| Naka-print na Pangalan | |

## MGA TAGUBILIN PARA SA PAGGAMIT NG LISTAHAN NG RESPONSIBILIDAD NG TAGATANGGAP/EMPLOYER

1. Ang form na ito ay ginagamit para sa pagsusuri sa mga tagatanggap na tumatanggap ng serbisyo mula sa Mga Indibidwal na Provider **lamang**.

2. Gagamitin ang form na ito ng mga county upang matiyak na naabisuhan ang mga tagatanggap at nauunawaan nila ang kanilang mga pangunahing responsibilidad bilang mga employer ng mga provider ng IHSS.

3. Suriin ang bawat item kasama ang tagatanggap at ipaliwanag kung paano makakasunod ang tagatanggap sa bawat kinakailangan.

4. Mag-iwan ng kopya ng form sa tagatanggap.

# 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):**

☐ 1. A citizen of the United States

☐ 2. A noncitizen national of the United States *(See instructions)*

☐ 3. A lawful permanent resident (Alien Registration Number/USCIS Number): _____

☐ 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. *(See instructions)*

*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.*

**1.** Alien Registration Number/USCIS Number: _____

**OR**

**2.** Form I-94 Admission Number: _____

**OR**

**3.** Foreign Passport Number: _____

Country of Issuance: _____

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 |
|---|---|---|---|
| | | | |

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 |
|---|---|---|---|---|
| | | | | |

| **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<br>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)* |
|---|---|---|
| | | |

**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 |
|---|---|---|
| | | |

## 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<br>Documents that Establish Both Identity and Employment Authorization | OR | LIST B<br>Documents that Establish Identity | AND | LIST C<br>Documents that Establish Employment Authorization |
|---|---|---|---|---|
| **1.** U.S. Passport or U.S. Passport Card | | **1.** Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address | | **1.** A Social Security Account Number card, unless the card includes one of the following restrictions:<br>(1) NOT VALID FOR EMPLOYMENT<br>(2) VALID FOR WORK ONLY WITH INS AUTHORIZATION<br>(3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION |
| **2.** Permanent Resident Card or Alien Registration Receipt Card (Form I-551) | | **2.** ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address | | **2.** Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240) |
| **3.** Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa | | **3.** School ID card with a photograph | | **3.** Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal |
| **4.** Employment Authorization Document that contains a photograph (Form I-766) | | **4.** Voter's registration card | | **4.** Native American tribal document |
| **5.** For a nonimmigrant alien authorized to work for a specific employer because of his or her status:<br>**a.** Foreign passport; and<br>**b.** Form I-94 or Form I-94A that has the following:<br>(1) The same name as the passport; and<br>(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. | | **5.** U.S. Military card or draft record | | **5.** U.S. Citizen ID Card (Form I-197) |
| | | **6.** Military dependent's ID card | | **6.** Identification Card for Use of Resident Citizen in the United States (Form I-179) |
| | | **7.** U.S. Coast Guard Merchant Mariner Card | | **7.** Employment authorization document issued by the Department of Homeland Security |
| | | **8.** Native American tribal document | | |
| | | **9.** Driver's license issued by a Canadian government authority | | |
| **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 | | **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 | | |

**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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Form **W-4**

Department of the Treasury
Internal Revenue Service

# 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.**

OMB No. 1545-0074

**2023**

**Step 1: Enter Personal Information**

| | | |
|---|---|---|
| **(a)** First name and middle initial | Last name | **(b) Social security number** |
| Address | | **Does your name match the name on your social security card?** If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to *www.ssa.gov*. |
| City or town, state, and ZIP code | | |

**(c)** ☐ **Single** or **Married filing separately**
☐ **Married filing jointly** or **Qualifying surviving spouse**
☐ **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** $

**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) |
|---|---|---|
| | | |

# 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.

CAUTION ***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
- $20,800 if you're head of household
- $13,850 if you're single or married filing separately

. . . . . **2** $ _____

**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 |

Employment Development Department
State of California

Clear Form

# Employee's Withholding Allowance Certificate

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

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

1. Use Worksheet A for Regular Withholding allowances. Use other worksheets on the following pages as applicable.
   1a. Number of Regular Withholding Allowances (Worksheet A) ☐
   1b. Number of allowances from the Estimated Deductions (Worksheet B, if applicable.) ☐
   1c. Total Number of Allowances you are claiming ☐
2. Additional amount, if any, you want withheld each pay period (if employer agrees), **(Worksheet C)**
   OR

**Exemption from Withholding**

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

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

Employee's Signature _____ Date _____

| **Employer's Section:** Employer's Name and Address | California Employer Payroll Tax Account Number |
|---|---|
| | |

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

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

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

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

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

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

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

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

(i) Your spouse is a member of the armed forces present in California in compliance with military orders;

(ii) You are present in California solely to be with your spouse; and

(iii) You maintain your domicile in another state.

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

The *California Employer's Guide* (DE 44) (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 (edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm). To assist you in calculating your tax liability, please visit the Franchise Tax Board (FTB) (ftb.ca.gov).

**If you need information on your last *California Resident Income Tax Return* (FTB Form 540), visit the** FTB (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) (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 (leginfo.legislature.ca.gov/faces/codes.xhtml) and section 19176 of the Revenue and Taxation Code (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) | 0 |

**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. | 0 |
| 4. | Enter an estimate of your adjustments to income (alimony payments, IRA deposits) | + 4. | |
| 5. | Add line 4 to line 3, enter sum | = 5. | 0 |
| 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. | 0 |
| 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. | 0 |
| 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. | 0 |
| 11. | Subtract line 10 from line 9, enter difference. Then, complete Worksheet C. | 11. | 0 |

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

**Worksheet C** **Additional Tax Withholding and Estimated Tax**

| | | |
|---|---|---|
| 1. | Enter estimate of total wages for tax year 2023. | 1. |
| 2. | Enter estimate of nonwage income (line 6 of Worksheet B). | 2. |
| 3. | Add line 1 and line 2. Enter sum. | 3. |
| 4. | Enter itemized deductions or standard deduction (line 1 or 2 of Worksheet B, whichever is largest). | 4. |
| 5. | Enter adjustments to income (line 4 of Worksheet B). | 5. |
| 6. | Add line 4 and line 5. Enter sum. | 6. |
| 7. | Subtract line 6 from line 3. Enter difference. | 7. 0 |
| 8. | Figure your tax liability for the amount on line 7 by using the 2023 tax rate schedules below. | 8. 0 |
| 9. | Enter personal exemptions (line F of Worksheet A x $154.00). | 9. 0 |
| 10. | Subtract line 9 from line 8. Enter difference. | 10. 0 |
| 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. 0 |
| 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. 0 |
| 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 |

**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 |

**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 |

If you need information on your last California Resident Income Tax Return, FTB Form 540, visit (FTB) (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.