



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

## ① 線上註冊

前往：[sfipenroll.org](http://sfipenroll.org) or [www.sfhsa.org/ihssprovider](http://www.sfhsa.org/ihssprovider)

- 註冊\*
- 觀看影片
- 線上電子簽署 SOC 426 和 SOC 846 表格
- 預約參加講座

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

## ② 準備講座文件

- 有效的電子郵件地址和密碼
- 州政府或美國政府頒發有照片的有效身分證\*\*
- 社會安全卡/工咭正本\*\*
- 工作授權（僅在工卡上面印有「Valid for work only with DHS or INS authorization」字句時才需要提供）
- 與您的 IHSS 受惠人一起填寫「護理員登記表格」(SOC 426A)。\*\*\*  
若要索取表格，請致電 415-557-6200 / [www.sfhsa.org](http://www.sfhsa.org)

\*\*身分證和社會安全卡上的姓名必須一致；不接受副本。

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

## ③ 參加在 77 OTIS STREET 舉行的新護理員講座 (預備停留 1-2 小時)

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

## ④ 背景檢查

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

\*背景檢查的結果將自動發送到 IHSS

## ⑤ 時間表 - 當背景調查通過後(調查或需時長達六星期)，您將會成為有薪護理員!

- 要獲得薪金，請在 [www.etimesheets.ihss.ca.gov](http://www.etimesheets.ihss.ca.gov) 上註冊電子時間表。

## ⑥ 需要協助或有疑問？致電護理員協助中心 (IPAC) 服務台：415-557-6200 or [ihsspaymentunits@sfgov.org](mailto:ihsspaymentunits@sfgov.org)

SF Independent Provider Assistance Center #2 Gough Street #San Francisco #CA 94103

郵寄：Attention N3AX #P.O. Box 7988 #San Francisco #CA 94120-9939

電話 (415) 557-6200 #ihsspaymentunits@sfgov.org



三藩市銀行計劃 [www.bankonsf.org](http://www.bankonsf.org) (需要幫助設立銀行帳戶)

### 三藩市家居護理公共機構

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

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

護理員健康保健計劃問題請電: 415-593-8125

### 康橋中心

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

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

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

(如需協助, 請致電電子時間表協助中心: 1-866-376-7066)

### 家居護理員工會 SEIU 2015

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

電話: 1-855-810-2015

### 關於稅務資訊

請約見你的稅務會計師協助填妥以下表格:

1. 聯邦報稅表 W4.
2. 加州報稅表 DE-4.

和受惠人同住的護理員:

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

### 虐待舉報:

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

舉報加州醫療保險計劃詐騙請電 1-888-717-3202 或上網站 [www.dhcs.ca.gov](http://www.dhcs.ca.gov)

向福利部舉報詐騙請電 415-557-5771



# 如何自行登记家居护理的电子工时表

## 电子（网上填写）工时表系统 (ETS)

(护理人员与受惠人均可使用)

### 清单:

- 在开始前, 我需要:
  - 我现有可使用的电子邮件地址: \_\_\_\_\_
  - 我的出生日期: \_\_\_ / \_\_\_ / \_\_\_
  - 我的护理人员或受惠人档案号码: \_\_\_\_\_

我社会安全（工卡）号码的最后四位数: \_\_\_\_\_

- 用电脑或智能电话（手机）登陆 [www.etimesheets.ihss.ca.gov](http://www.etimesheets.ihss.ca.gov)
- 提供以上信息作登记使用, 并选择用户名, 密码和三个安全登录问题。
  - 用户代号: \_\_\_\_\_
  - 密码: \_\_\_\_\_
  - 安全登录问题和/或答案:
    1. \_\_\_\_\_
    2. \_\_\_\_\_
    3. \_\_\_\_\_

检阅我的电子邮件来确认电子工时表的登记。

既然我的护理人员/受惠人也须要登记, 我会:

提醒他们在以下日期前登记

日期: \_\_\_ / \_\_\_ / \_\_\_

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

## 电话输入工时表系统 (TTS)

(护理人员与受惠人均可使用, 替代电子工时表系统)

### 清单:

- 开始前, 我需要:
  - 我的护理人员或受惠人档案号码: \_\_\_\_\_
  - 我的出生日期: \_\_\_ / \_\_\_ / \_\_\_
  - 我的六位数州登记号码: \_\_\_\_\_

若你没有登记号码, 请在办公时间联系家居服务前台 (866) 376-7066 寻求帮助

致电电话系统 **(833) 342-5388** 来登记。

通过电话拨号盘输入以下信息:

- 护理人员或档案号码, 生日日期, 登记号码
- 我选择的四位数密码: \_\_\_\_\_

既然我的受惠人/护理人员必须登记, 我将会:

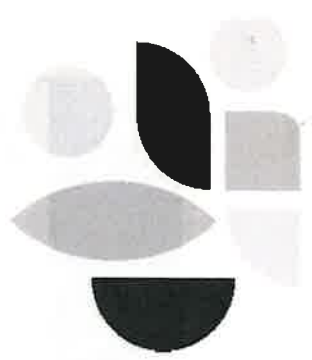
- 提醒受惠人/护理员在以下日期前登记:

日期: \_\_\_ / \_\_\_ / \_\_\_

◆ 当受惠人和护理员都通过电话输入工时系统和/或者电子工时表登记登记后,

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

◆ 请登录州网站以了解指引以及更新



## 更快獲得薪酬! 立即登記工資直接存款!

加州法例要求所有 IHSS 家居護理員在 2022 年 7 月 1 號前必須為照顧的每位家居護理受惠人登記工資直接存款。

### 兩個簡單步驟登記直接存款:

#### 步驟 1

#### 選擇付款方式

**銀行:** 你需要準備銀行賬戶資料: 選擇號碼和賬戶號碼。

—— 或者 ——

**支付卡:** 你需要準備支付卡資料: 選擇號碼和賬戶號碼。  
你可以從加州政府推薦的支付卡公司或當地零售商處獲得支付卡\*。

#### 步驟 2

#### 登記

**上網:**

1. 登錄家居護理電子服務網站  
[www.etimesheets.ihss.ca.gov](http://www.etimesheets.ihss.ca.gov)
2. 你必須為你照顧的**每一位受惠人**登記直接存款
3. 點擊“財務”選項 > 直接存款輸入, 登記**每一位受惠人**

—— 或者 ——

**郵寄:** 填寫並郵寄護理員工資直接存款表格 (SOC 829)  
**每一位受惠人**各自一份表格。

郵寄地址:

**Provider Forms Processing Center**

**P.O. Box 1697, West Sacramento, CA 95691-6697**

\*2021 年 6 月 7 號, 州政府發信函通知所有 IHSS 家居護理員關於工資直接存款的新規定, 信中包括一份支付卡公司名單。

瀏覽網頁: [www.cdss.ca.gov/inforesources/ihss-providers/resources/direct-deposit](http://www.cdss.ca.gov/inforesources/ihss-providers/resources/direct-deposit)  
閱讀信函內容以及更多資料。

#### 需要協助?

致電: (866) 376-7066 或 (415) 557-6200

周一至周五, 上午 8 點至下午 5 點



## 居家援助服務 (IHSS) 計劃 領取者指定的提供者

### 指示：

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

### A 部分. 提供者的指定領取者

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

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

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

## B 部分. 領取者同意書

### 我了解並同意:

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

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

### C 部分. 領取者確認

**我了解並同意遵守所有列在本表格的要求。**

領取者簽名：

日期：

書寫名字：

授權代表之簽名：

日期：

書寫姓名：

### FOR COUNTY USE ONLY (只供郡政府使用)

WORKER NAME:

DATE:



家居護理受惠人姓名 (正楷書寫)

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受惠人地址

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

受惠人電話號碼#

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

加州用詞 =》

居家援助服務  
領取者  
提供者  
郡政府  
社會安全號碼  
授權小時  
每周最高小時  
公共主管部門

三藩市用詞

家居護理服務  
受惠人  
護理員  
縣政府 (三藩市)  
工卡號碼  
允可工時  
每周工時上限  
公共機構



## 居家援助服務領取者/雇主責任檢核表

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

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

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

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

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

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

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領取者的簽名

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日期

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書寫姓名

## 領取者/雇主責任檢核表使用說明

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



# Employment Eligibility Verification

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

USCIS  
Form I-9  
OMB No.1615-0047  
Expires 05/31/2027

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

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

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

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

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

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

	List A	OR	List B	AND	List C
Document Title 1					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 2 (if any)	<b>Additional Information</b>				
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 3 (if any)					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					

Check here if you used an alternative procedure authorized by DHS to examine documents.

<p><b>Certification:</b> I attest, under penalty of perjury, that (1) I have examined the documentation presented by the above-named employee, (2) the above-listed documentation appears to be genuine and to relate to the employee named, and (3) to the best of my knowledge, the employee is authorized to work in the United States.</p>	First Day of Employment (mm/dd/yyyy):
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Last Name, First Name and Title of Employer or Authorized Representative		Signature of Employer or Authorized Representative	Today's Date (mm/dd/yyyy)
Employer's Business or Organization Name		Employer's Business or Organization Address, City or Town, State, ZIP Code	

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

## LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

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

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

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

LIST A 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 an individual temporarily authorized to work for a specific employer because of his or her status or parole:                             <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 individual's status or parole as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.</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                             <p style="margin-left: 20px;">For examples, see <a href="#">Section 7</a> and <a href="#">Section 13</a> of the M-274 on <a href="http://uscis.gov/i-9-central">uscis.gov/i-9-central</a>.</p> <p style="margin-left: 20px;">The Form I-766, Employment Authorization Document, is a List A, <b>Item Number 4.</b> document, not a List C document.</p> </li> </ol>
<p><b>Acceptable Receipts</b></p> <p>May be presented in lieu of a document listed above for a temporary period.</p> <p>For receipt validity dates, see the M-274.</p>				
<ul style="list-style-type: none"> <li>• Receipt for a replacement of a lost, stolen, or damaged List A document.</li> <li>• Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual.</li> <li>• Form I-94 with "RE" notation or refugee stamp issued to a refugee.</li> </ul>	OR	<ul style="list-style-type: none"> <li>• Receipt for a replacement of a lost, stolen, or damaged List B document.</li> </ul>	AND	<ul style="list-style-type: none"> <li>• Receipt for a replacement of a lost, stolen, or damaged List C document.</li> </ul>

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



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

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

**USCIS**  
**Form I-9**  
**Supplement A**  
OMB No. 1615-0047  
Expires 05/31/2027

Last Name ( <i>Family Name</i> ) from <b>Section 1</b> .	First Name ( <i>Given Name</i> ) from <b>Section 1</b> .	Middle initial (if any) from <b>Section 1</b> .
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**Instructions:** This supplement must be completed by any preparer and/or translator who assists an employee in completing Section 1 of Form I-9. The preparer and/or translator must enter the employee's name in the spaces provided above. Each preparer or translator must complete, sign, and date a separate certification area. Employers must retain completed supplement sheets with the employee's completed Form I-9.

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

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

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

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

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

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

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

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



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

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

USCIS  
Form I-9  
Supplement B  
OMB No. 1615-0047  
Expires 05/31/2027

Last Name ( <i>Family Name</i> ) from Section 1.	First Name ( <i>Given Name</i> ) from Section 1.	Middle initial (if any) from Section 1.
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**Instructions:** This supplement replaces Section 3 on the previous version of Form I-9. Only use this page if your employee requires reverification, is rehired within three years of the date the original Form I-9 was completed, or provides proof of a legal name change. Enter the employee's name in the fields above. Use a new section for each reverification or rehire. Review the Form I-9 instructions before completing this page. Keep this page as part of the employee's Form I-9 record. Additional guidance can be found in the [Handbook for Employers: Guidance for Completing Form I-9 \(M-274\)](#)

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

**Reverification:** If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.

Document Title	Document Number (if any)	Expiration Date (if any) ( <i>mm/dd/yyyy</i> )
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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 documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.**

Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date ( <i>mm/dd/yyyy</i> )
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Additional Information (Initial and date each notation.)  Check here if you used an alternative procedure authorized by DHS to examine documents.

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

**Reverification:** If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.

Document Title	Document Number (if any)	Expiration Date (if any) ( <i>mm/dd/yyyy</i> )
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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 documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.**

Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date ( <i>mm/dd/yyyy</i> )
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Additional Information (Initial and date each notation.)  Check here if you used an alternative procedure authorized by DHS to examine documents.

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

**Reverification:** If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.

Document Title	Document Number (if any)	Expiration Date (if any) ( <i>mm/dd/yyyy</i> )
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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 documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.**

Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date ( <i>mm/dd/yyyy</i> )
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Additional Information (Initial and date each notation.)  Check here if you used an alternative procedure authorized by DHS to examine documents.



### 员工预扣税证明

填写表格 W-4, 以便您的雇主可以从您的工资中预扣正确的联邦所得税。  
将表格 W-4 提交您的雇主。  
您的预扣税须经国税局审核。

# 2025 年

<b>第 1 步：</b> 输入个人信息	(a) 名字和中间名首字母	姓	(b) 社会安全号
	地址	您的姓名与社会安全卡上的姓名是否相符？如若不符，为了确保获得收入的积分，请致电 800-772-1213 或前往 <a href="http://www.ssa.gov">www.ssa.gov</a> ，联系社会安全局。	
	州、市或镇和邮政编码		
	(c) <input type="checkbox"/> 单身或已婚分别报税 <input type="checkbox"/> 已婚联合报税或合格的尚存配偶 <input type="checkbox"/> 户主 (如果您未婚，并且为自己和具备资格者支付超过一半的养家费用，才可勾选。)		

**提示：**在以下情况下，请考虑使用 [www.irs.gov/W4App](http://www.irs.gov/W4App) 上的估算器来为今年剩余的时间确定最准确的预扣税额：**您是在年初之后填写此表格**；预计一年中仅部分时间工作；或在这一年中，您的婚姻状况、您 (和/或您配偶，如果已婚联合申报) 的工作份数、被抚养人、其他收入 (非工作收入)、扣除额或抵免额发生了变化。使用估算器时，请准备好今年最新的工资单。明年年初，请再次使用估算器来重新检查您的预扣税额。

**如果第 2-4 步适合您，才可填写；否则，跳至第 5 步。**请参见第 2 页，了解有关每个步骤的更多信息，谁可以申请预扣税豁免，以及何时使用 [www.irs.gov/W4App](http://www.irs.gov/W4App) 上的估算器。

**第 2 步：** 如果您 (1) 一次从事一份以上工作；或者 (2) 已婚联合申报且您的配偶也工作，则填写本步。正确预扣金额取决于您通过所有这些工作赚取的收入。  
只进行以下一项操作。

(a) 请使用 [www.irs.gov/W4App](http://www.irs.gov/W4App) 上的估算器来获得此步骤 (以及第 3-4 步) **最准确** 的预扣税款。如果您或者您的配偶有自雇收入，请使用此选项；或者

(b) 使用第 3 页的 **多份工作工作表**，并输入以下第 4(c) 步的结果；或者

(c) **如果共计只有两份工作**，您可以勾选本框。对于其他工作，在表格 W-4 上进行同样操作。如果低薪工作的工资是高薪工作工资的一半以上，这个选项通常比 (b) **更准确**。否则，(b) **更准确** . . . . .

请仅针对其中一份工作，在表格 W-4 上填写第 3-4(b) 步。对于其他工作，将这些步骤留作空白。(如果您在表格 W-4 上的第 3-4(b) 步填写的是薪水最高的工作，则您的预扣金额将是最准确的。)

<b>第 3 步：</b> 申报被抚养人和其他抵免优惠	如果您的总收入为 200,000 美元以下 (如果您是已婚联合报税，则为 400,000 美元以下)：	
	用 2,000 美元乘以 17 岁以下具备资格子女的数量 . . . . .	\$ _____
	用 500 美元乘以其他被抚养人的数量 . . . . .	\$ _____
将上述合格子女和其他被抚养人的金额相加。您可在在此基础上加上任何其他抵免优惠金额。在此输入总额 . . . . .		3 \$ _____

<b>第 4 步 (可选)：</b> 其他调整	(a) <b>其他收入 (非工作收入)</b> 如果您希望对今年不会被预扣的其他预计收入进行预扣，则在此输入其他收入的金额。其中可包括利息、股息和退休金 . . . . .	4(a) \$ _____
	(b) <b>扣除额</b> 如果您预计申报标准扣除额以外的扣除额，并想减少您的预扣金额，则使用第 3 页的扣除额工作表，在此输入结果 . . . . .	4(b) \$ _____
	(c) <b>额外预扣金额</b> 输入您想在每个工资期间预扣的任何额外税款 . . . . .	4(c) \$ _____

**第 5 步：** 在此签字

在理解对作伪证行为受的惩罚后，本人声明，据本人所知及所信，本证明真实、正确及完整。

\_\_\_\_\_  
员工签字 (除非经您签字，否则本表格无效。)

\_\_\_\_\_  
日期

仅供雇主使用	雇主的姓名和地址	就业日	雇主身份识别号码 (EIN)

## 一般说明

除非另有说明，章节引自《国税法规》。

## 未来进展

若要了解与表格 W-4 相关进展的最新信息，例如该表格发布后颁布的法律，请前往：[www.irs.gov/FormW4Zhs](http://www.irs.gov/FormW4Zhs)。

## 表格的目的

填写表格 W-4，以便您的雇主可以从您的工资中预扣正确的联邦所得税。如果预扣金额太少，则您提交报税表时通常欠税，并可能被处以罚款。如果预扣金额太多，通常应向您退款。当您的个人或财务状况发生的变更会改变表格条目时，则填写新的表格 W-4。关于预扣金额和您必须提交表格 W-4 的时间，参见第 505 号刊物“预扣税及预估税”。

**免缴预扣税** 如果您满足以下两个条件，您可以申请 2025 年免缴预扣税：您在 2024 年无缴纳联邦所得税的义务，以及您预计在 2025 年无缴纳联邦所得税的义务。如果 (1) 在 2024 年的表格 1040 或 1040-SR 的第 24 行中，您的税收总额为零（或小于第 27、28 和 29 行的总和），或者 (2) 您无需提交报税表，因为您的收入低于您的正确报税身份的申报门槛；则您在 2024 年无缴纳联邦所得税的义务。如果您申请免税，您的工资将不会被预扣所得税，而您在提交 2025 年的报税表时可能会欠税和罚款。如果您要求免除预扣税，请在表格 W-4 第 4(c) 步下填写“Exempt”（“豁免”），证明您同时满足上述两项条件。然后填写第 1(a)、1(b) 和第 5 步。请勿填写任何其他步骤。您需要在 2026 年 2 月 17 日前提交新的表格 W-4。

**您的隐私** 第 2(c) 步和第 4(a) 步询问有关您从与本 W-4 表格相关的工作以外的来源获得的收入信息。如果您对提供第 2(c) 步骤中要求的信息有顾虑，您可以选择第 2(b) 步骤作为替代方案；如果您对提供第 4(a) 步骤中要求的信息有顾虑，您可以在第 4(c) 步骤中输入您希望在每个工资期预扣的额外金额作为替代方案。

**何时使用估算器** 如果您符合以下条件，请考虑使用 [www.irs.gov/W4App](http://www.irs.gov/W4App) 上的估算器：

1. 年初后提交此表格；
2. 预计一年中仅部分时间工作；
3. 在这一年中，您的婚姻状况、您（和/或您配偶，如果已婚联合报税）的工作份数、被抚养人的人数，或您的扣除额或抵免额发生了变化；
4. 获得股利、资本利得、社会安全金、奖金或营业收入，或需缴纳附加医疗保险税或净投资所得税；或者
5. 对于多份工作的情况，首选最准确的预扣税。

**提示：**在使用估算器计算今年已预扣的联邦所得税时，请准备好今年最新的工资单。明年年初，再次使用估算器重新检查您的预扣税款。

**自雇** 通常，您的自雇收入与您作为员工获得的工资是分开的，您必须对自雇收入同时缴纳所得税和自雇税。如果您想通过从工资中预扣税款的方式缴纳这些税款，请使用 [www.irs.gov/W4App](http://www.irs.gov/W4App) 上的估算器计算预扣金额。

**非法定居民** 如果您是非法定居民，在填写本表之前，参见第 1392 号通知“非法定居民补充表格 W-4 说明”。

## 具体说明

**第 1(c) 步** 勾选您的预期报税身份。这将确定用于计算您的预扣金额的标准扣除额和税率。

**第 2 步** 如果您 (1) 同时从事一份以上工作；或者 (2) 已婚联合申报以及您和您的配偶都有工作，则使用本步骤。请为每份工作分别提交《表格 W-4》。

选项 (a) 最准确地计算您需要预扣的额外税，而选项 (b) 则准确性稍差一些。

反之，如果您（和您的配偶）总共只有两份工作，则您可以在选项 (c) 中勾选本框。对于其他工作，必须勾选表格 W-4 中的方框。如果勾选方框，则对于每份工作，应将标准扣减额和税级减半，来计算预扣金额。本选项对于工资类似的工作大致准确；否则，可能预扣比必要税收更高的税收，而且，如果两份工作间的工作差距越大，额外金额就会越大。



**多项工作** 在一份表格 W-4 中填写第 3 至 4(b) 步。如果，对于最高薪工作，您在表格 W-4 上填写上述步骤，则预扣金额将是最准确的。

**第 3 步** 本步骤提供确定子女税优惠额和其他被抚养人优惠金额的说明，您在提交报税表时可以申请该等优惠。若要获得子女税优惠的资格，子女必须在 12 月 31 日前在 17 岁以下，必须是您的被抚养人，通常与您生活在一起超过一年，并且必须有规定的社会安全号。您能够为不能申请子女税优惠的其他被抚养人申请优惠，例如，稍大一点的子女或具备资格的被抚养人。有关这些优惠的其他资格要求，参见第 501 号刊物“被抚养人、标准扣除额和报税信息”。您也可以将其他税收优惠纳入本步骤，例如国外税收抵免优惠和教育税优惠。若要进行此项操作，将本年度金额预估值加到被抚养人的优惠中，并在第 3 步输入总金额。加上这些优惠将增加您的薪资，但会减少您在提交报税表时可能收到的退税金额。

### 第 4 步（可选）

**第 4(a) 步** 在本步骤中输入本年度其他预估收入总金额（如有）。您不应包括来自任何工作或自雇工作的收入。如果您填写第 4(a) 步，则您可能不必为该收入缴纳预估税款。如果您更愿意缴纳预估税款，而不是从工资中预扣其他收入的税款，参见《表格 1040-ES —— 个人的预估税》。

**第 4(b) 步** 如果您预计在 2025 年报税表上申报基本标准扣减额以外的扣减，并希望减少此等扣减额的预扣金额，请在本步中输入扣除工作表第 5 行中的金额。其中包括分项扣减额和其他扣减额，如学生贷款利息和个人退休账户。

**第 4(c) 步** 在本步中输入您希望从您每个工资期工资中预扣的任何额外税收，包括多份工作工作表第 4 行中的任何金额。在此输入一个金额将减少您的工资，并增加您的退税或减少您所欠的任何税额。

第 2(b) 步—多份工作工作表 (保存备查)



如果您选择表格 W-4 中第 2(b) 步中的选项, 请只在一份 W-4 表格中完成此工作表 (该表计算所有工作的总额外税款)。如果您对最高薪工作填写工作表, 并在表格 W-4 上输入结果, 则预扣金额将是最准确的。为了准确起见, 如果您自 2019 年以来未更新您的预扣额, 请为所有其他工作提交新的 W-4 表格。

备注: 如果有不止一份工作年薪超过 120,000 美元, 或者有超过三份工作, 参见第 505 号刊物获取额外表格; 或者, 您可以使用 www.irs.gov/W4App 上的在线预扣税估算器。

- 1 两份工作 如果您有两份工作, 或者您是已婚联合申报, 您和您的配偶各有一份工作, 请从第 4 页的相应表格中找出金额。使用“高薪工作”行和“低薪工作”栏, 找出位于两份工资交叉处的值, 将该值输入第 1 行。然后, 跳至第 3 行 . . . . . 1 \$
2 三份工作 如果您和/或您的配偶同时有三份工作, 则填写以下第 2a、2b 和 2c 行。否则, 跳至第 3 行。
a 对最高薪工作的年薪使用“高薪工作”栏, 以及第二高薪工作的年薪使用“低薪工作”栏中的年薪寻找数值, 求得在第 4 页相应表格中的金额。求家庭中两份工资交叉点的数值, 将该值输入到第 2a 行 2a \$
b 将第 2a 行中两份最高薪工作的年工资相加, 并将总额作为“高薪工作”栏中的工资, 对第三份工作年薪请使用“低薪工作”栏, 从而查找在第 4 页相应表格中的金额, 并将该金额输入第 2b 行 . . . . . 2b \$
c 将第 2a 行和第 2b 行的金额相加, 在第 2c 行中输入结果. . . . . 2c \$
3 输入最高薪工作的每年工资周期数。例如, 如果该项工作每周付薪, 则输入 52; 如果每隔一周付薪, 则输入 26; 如果每月付薪, 则输入 12, 以此类推 . . . . . 3
4 将第 1 行或第 2c 行的年薪除以第 3 行的工资期数。请在这里和在最高薪酬工作的 W-4 表格的步骤 4(c) 中输入此金额 (以及您要预扣的额外金额) . . . . . 4 \$

第 4(b) 步—扣减额工作工作表 (保存备查)



- 1 输入您 2025 年的 (附表 A (表格 1040) ) 预估列举扣除额。该等扣减额可包括具备资格的住房抵押贷款利息、慈善捐款、州和地方税 (最高可达 10,000 美元) 以及超过您的收入 7.5% 的医疗支出 . . . . . 1 \$
2 输入: { -30,000 美元, 如果您是已婚联合报税或合格的尚存配偶 } . . . . . 2 \$
{ -22,500 美元, 如果您是户主 }
{ -15,000 美元, 如果您是单身或已婚分别报税 }
3 如果第 1 行金额大于第 2 行, 从第 1 行减去第 2 行, 并在此输入计算结果。如果第 2 行金额大于第 1 行, 输入“-0-” . . . . . 3 \$
4 输入您的学生贷款利息、可扣除的 IRA 缴款和某些其他调整金额的估计值 (来自附表 1 (表格 1040) 第二部分)。参见第 505 号刊物了解详情 . . . . . 4 \$
5 将第 3 行和第 4 行数值相加。在此输入计算结果, 并在表格 W-4 的第 4(b) 步中输入 . . . . . 5 \$

《隐私法和文书工作削减法通知》。为了实施美国的国税法律, 我们要求在本表格提供相关信息。《国税法规》第 3402(f)(2) 条和第 6109 条及其条例要求您提供该等信息; 您的雇主用该等信息来决定您的联邦所得税的预扣金额。如果不提供正确填写的表格, 将导致您被视为单身, 并且表格上无其他资讯; 提供欺诈性信息可能令您受到惩罚。对此信息的通常使用, 包括提供给司法部用于民事和刑事诉讼; 提供给各市、州、哥伦比亚特区、美国联邦和领土用于实施其税法; 以及提供给美国卫生与公共服务部用于全国新雇员名录中。我们也可能根据税收条约向其他国家披露该等信息, 向联邦和州机构披露该等信息, 以执行联邦非征税刑法, 或向联邦执法和情报机构披露该等信息, 以打击恐怖主义。

除非表格上显示有效的管理和预算局 (OMB) 控制号码, 否则您无需提供符合《文书削减法》表格上要求的信息。只要与有关表格或表格中说明相关的账簿或记录的内容, 有可能对于执行国税法规至关重要, 该等账簿或记录就必须予以保留。通常, 按法规第 6103 条要求, 报税表和报税表信息均为保密信息。

填写和提交本表格需要的平均时间和费用因个人情况而异。关于估计平均数, 参见您的所得税报税表说明。

如果您对于简化此表格有任何建议, 我们很高兴听取该等建议。参见您的所得税报税表说明。

已婚联合报税或合格的尚存配偶

高薪工作年度应税 薪资和工资	低薪工作年度应税薪资和工资											
	\$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	\$700	\$850	\$910	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020
\$10,000 - 19,999	0	700	1,700	1,910	2,110	2,220	2,220	2,220	2,220	2,220	2,220	3,220
\$20,000 - 29,999	700	1,700	2,760	3,110	3,310	3,420	3,420	3,420	3,420	3,420	4,420	5,420
\$30,000 - 39,999	850	1,910	3,110	3,460	3,660	3,770	3,770	3,770	3,770	4,770	5,770	6,770
\$40,000 - 49,999	910	2,110	3,310	3,660	3,860	3,970	3,970	3,970	4,970	5,970	6,970	7,970
\$50,000 - 59,999	1,020	2,220	3,420	3,770	3,970	4,080	4,080	5,080	6,080	7,080	8,080	9,080
\$60,000 - 69,999	1,020	2,220	3,420	3,770	3,970	4,080	5,080	6,080	7,080	8,080	9,080	10,080
\$70,000 - 79,999	1,020	2,220	3,420	3,770	3,970	5,080	6,080	7,080	8,080	9,080	10,080	11,080
\$80,000 - 99,999	1,020	2,220	3,420	4,620	5,820	6,930	7,930	8,930	9,930	10,930	11,930	12,930
\$100,000 - 149,999	1,870	4,070	6,270	7,620	8,820	9,930	10,930	11,930	12,930	14,010	15,210	16,410
\$150,000 - 239,999	1,870	4,240	6,640	8,190	9,590	10,890	12,090	13,290	14,490	15,690	16,890	18,090
\$240,000 - 259,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$260,000 - 279,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$280,000 - 299,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$300,000 - 319,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,170	19,170
\$320,000 - 364,999	2,040	4,440	6,840	8,390	9,790	11,100	12,470	14,470	16,470	18,470	20,470	22,470
\$365,000 - 524,999	2,790	6,290	9,790	12,440	14,940	17,350	19,650	21,950	24,250	26,550	28,850	31,150
\$525,000 及以上	3,140	6,840	10,540	13,390	16,090	18,700	21,200	23,700	26,200	28,700	31,200	33,700

单身或已婚分别申报

高薪工作年度应税 薪资和工资	低薪工作年度应税薪资和工资											
	\$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	\$200	\$850	\$1,020	\$1,020	\$1,020	\$1,370	\$1,870	\$1,870	\$1,870	\$1,870	\$1,870	\$2,040
\$10,000 - 19,999	850	1,700	1,870	1,870	2,220	3,220	3,720	3,720	3,720	3,720	3,890	4,090
\$20,000 - 29,999	1,020	1,870	2,040	2,390	3,390	4,390	4,890	4,890	4,890	5,060	5,260	5,460
\$30,000 - 39,999	1,020	1,870	2,390	3,390	4,390	5,390	5,890	5,890	6,060	6,260	6,460	6,660
\$40,000 - 59,999	1,220	3,070	4,240	5,240	6,240	7,240	7,880	8,080	8,280	8,480	8,680	8,880
\$60,000 - 79,999	1,870	3,720	4,890	5,890	7,030	8,230	8,930	9,130	9,330	9,530	9,730	9,930
\$80,000 - 99,999	1,870	3,720	5,030	6,230	7,430	8,630	9,330	9,530	9,730	9,930	10,130	10,580
\$100,000 - 124,999	2,040	4,090	5,460	6,660	7,860	9,060	9,760	9,960	10,160	10,950	11,950	12,950
\$125,000 - 149,999	2,040	4,090	5,460	6,660	7,860	9,060	9,950	10,950	11,950	12,950	13,950	14,950
\$150,000 - 174,999	2,040	4,090	5,460	6,660	8,450	10,450	11,950	12,950	13,950	15,080	16,380	17,680
\$175,000 - 199,999	2,040	4,290	6,450	8,450	10,450	12,450	13,950	15,230	16,530	17,830	19,130	20,430
\$200,000 - 249,999	2,720	5,570	7,900	10,200	12,500	14,800	16,600	17,900	19,200	20,500	21,800	23,100
\$250,000 - 399,999	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
\$400,000 - 449,999	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
\$450,000 及以上	3,140	6,490	9,160	11,660	14,160	16,660	18,660	20,160	21,660	23,160	24,660	26,160

户主

高薪工作年度应税 薪资和工资	低薪工作年度应税薪资和工资											
	\$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	\$450	\$850	\$1,000	\$1,020	\$1,020	\$1,020	\$1,020	\$1,870	\$1,870	\$1,870	\$1,890
\$10,000 - 19,999	450	1,450	2,000	2,200	2,220	2,220	2,220	3,180	4,070	4,070	4,090	4,290
\$20,000 - 29,999	850	2,000	2,600	2,800	2,820	2,820	3,780	4,780	5,670	5,690	5,890	6,090
\$30,000 - 39,999	1,000	2,200	2,800	3,000	3,020	3,980	4,980	5,980	6,890	7,090	7,290	7,490
\$40,000 - 59,999	1,020	2,220	2,820	3,830	4,850	5,850	6,850	8,050	9,130	9,330	9,530	9,730
\$60,000 - 79,999	1,020	3,030	4,630	5,830	6,850	8,050	9,250	10,450	11,530	11,730	11,930	12,130
\$80,000 - 99,999	1,870	4,070	5,670	7,060	8,280	9,480	10,680	11,880	12,970	13,170	13,370	13,570
\$100,000 - 124,999	1,950	4,350	6,150	7,550	8,770	9,970	11,170	12,370	13,450	13,650	14,650	15,650
\$125,000 - 149,999	2,040	4,440	6,240	7,640	8,860	10,060	11,260	12,860	14,740	15,740	16,740	17,740
\$150,000 - 174,999	2,040	4,440	6,240	7,640	8,860	10,860	12,860	14,860	16,740	17,740	18,940	20,240
\$175,000 - 199,999	2,040	4,440	6,640	8,840	10,860	12,860	14,860	16,910	19,090	20,390	21,690	22,990
\$200,000 - 249,999	2,720	5,920	8,520	10,960	13,280	15,580	17,880	20,180	22,360	23,660	24,960	26,260
\$250,000 - 449,999	2,970	6,470	9,370	11,870	14,190	16,490	18,790	21,090	23,280	24,580	25,880	27,180
\$450,000 及以上	3,140	6,840	9,940	12,640	15,160	17,660	20,160	22,660	25,050	26,550	28,050	29,550



## Employee's Withholding Allowance Certificate

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

<b>Personal Information</b>	
First, Middle, Last Name 名, 中間名, 姓	Social Security Number 工卡號碼
Address 地址	Filing Status 婚姻狀況
City 城市 State ZIP Code 郵編號碼	<input type="checkbox"/> Single or Married (with two or more incomes) <input type="checkbox"/> Married (one income) <input type="checkbox"/> Head of Household

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

### Exemption from Withholding

- I claim exemption from withholding for 2025, and I certify I meet both conditions for exemption. (Check box here)   
OR
- 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 penalty 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.

僱員簽名 \_\_\_\_\_ 日期 \_\_\_\_\_  
Employee's Signature \_\_\_\_\_ Date \_\_\_\_\_

<b>Employer's Section:</b> Employer's Name and Address 僱主姓名	California Employer Payroll Tax Account Number 僱主檔案號碼

The *Employee's Withholding Allowance 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.

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

If you do not provide your employer a completed DE 4, your 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:

- You did not owe any federal and state income tax last year, and
- You do not expect to owe any federal and state income tax this 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 and 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

- Your spouse is a member of the armed forces present in California in compliance with military orders;
- You are present in California solely to be with your spouse; and
- 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 can 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, 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 \(CCR\)](#) (govt.westlaw.com/calregs/Search/Index), the FTB or the EDD may 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. 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 or Multiple Incomes:** When earnings come 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:

- (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 percent 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 — Additional Withholding Allowances (Optional)

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 \$11,080 if married filing joint with two or more allowances, unmarried head of household, or qualifying widow(er) with dependent(s) or \$5,540 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, call our Taxpayer Assistance Center at 1-888-745-3886.

1. Enter estimate of total wages for tax year 2025. 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 2025 tax rate schedules below. 8. \_\_\_\_\_
9. Enter personal exemptions (line F of Worksheet A x \$163.90). 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 2025. 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 2025. 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 2025. 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 2025 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	\$10,756	1.100%	\$0	\$0.00
\$10,756	\$25,499	2.200%	\$10,756	\$118.32
\$25,499	\$40,245	4.400%	\$25,499	\$442.67
\$40,245	\$55,866	6.600%	\$40,245	\$1,091.49
\$55,866	\$70,606	8.800%	\$55,866	\$2,122.48
\$70,606	\$360,659	10.230%	\$70,606	\$3,419.60
\$360,659	\$432,787	11.330%	\$360,659	\$33,092.02
\$432,787	\$721,314	12.430%	\$432,787	\$41,264.12
\$721,314	\$1,000,000	13.530%	\$721,314	\$77,128.03
\$1,000,000	and over	14.630%	\$1,000,000	\$114,834.25

**Married Persons**

IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$21,512	1.100%	\$0	\$0.00
\$21,512	\$50,998	2.200%	\$21,512	\$236.63
\$50,998	\$80,490	4.400%	\$50,998	\$885.32
\$80,490	\$111,732	6.600%	\$80,490	\$2,182.97
\$111,732	\$141,212	8.800%	\$111,732	\$4,244.94
\$141,212	\$721,318	10.230%	\$141,212	\$6,839.18
\$721,318	\$865,574	11.330%	\$721,318	\$66,184.02
\$865,574	\$1,000,000	12.430%	\$865,574	\$82,528.22
\$1,000,000	\$1,442,628	13.530%	\$1,000,000	\$99,237.37
\$1,442,628	and over	14.630%	\$1,442,628	\$159,124.94

**Unmarried/Head of Household**

IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$21,527	1.100%	\$0	\$0.00
\$21,527	\$51,000	2.200%	\$21,527	\$236.80
\$51,000	\$65,744	4.400%	\$51,000	\$885.21
\$65,744	\$81,364	6.600%	\$65,744	\$1,533.95
\$81,364	\$96,107	8.800%	\$81,364	\$2,564.87
\$96,107	\$490,493	10.230%	\$96,107	\$3,862.25
\$490,493	\$588,593	11.330%	\$490,493	\$44,207.94
\$588,593	\$980,987	12.430%	\$588,593	\$55,322.67
\$980,987	\$1,000,000	13.530%	\$980,987	\$104,097.24
\$1,000,000	and over	14.630%	\$1,000,000	\$106,669.70

If you need information on your last California Resident Income Tax Return, FTB Form 540, visit [FTB \(ftb.ca.gov\)](http://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. More information is in the instructions that came with your last California resident income tax return.