



Community Education  
 Modesto Junior College  
 435 College Ave, Modesto CA 95350  
 (209) 575-6063 / Fax: (209) 575-6025

<b>FOR DEPARTMENT USE ONLY:</b>			
FP Req: _____	FP Comp: _____		
TB Req: _____	TB Comp: _____		
HPR: _____			
S HR: _____	Init: _____		

## MJC Community Education Application

Class(s) for which you are applying: \_\_\_\_\_

**PERSONAL INFORMATION:**

Legal Name: \_\_\_\_\_  
First Middle Last

Mailing Address: \_\_\_\_\_  
Number, Street, Apt./Unit, PO Box City State Zip

Physical Address: \_\_\_\_\_  
Number, Street, Apt./Unit City State Zip

Daytime Number: \_\_\_\_\_ Cell Number: \_\_\_\_\_ Evening Number: \_\_\_\_\_

Social Security Number: \_\_\_\_\_ Email Address: \_\_\_\_\_

**IMPORTANT:** The Yosemite Community College District requires that all applicants for employment respond to BOTH questions regarding criminal history. Failure to respond to these questions will be considered a voluntary withdrawal of application for employment. All persons working with students under the age of 18 are REQUIRED to fingerprint as a condition of employment, as does any person indicating a misdemeanor/felony. Fingerprint will initiate a DOJ background check that must be reviewed and approved by Chancellor and HR Vice Chancellor or designee prior to being allowed to work.

HAVE YOU EVER BEEN CONVICTED OF A MISDEMEANOR? \_\_\_\_\_ OF A FELONY? \_\_\_\_\_  
 If YES, please explain below. Conviction of a misdemeanor will not automatically eliminate applicant for a position.

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

(Please use back of back if additional room is required)

I understand that by disclosing a prior criminal history, I may be required to undergo a state criminal history clearance / background check through the State of California Department of Justice and administrative approval.

\_\_\_\_\_  
Applicants Initials

**EDUCATIONAL TRAINING:**

Name of School	Location (City/State)	Grades Completed	Diploma
_____	_____	_____	_____
_____	_____	_____	_____

**EXPERIENCE:** List employment and experience during the past ten years only

Date: From/To	Name & Address of Employer	Duties	Salary	Left Due To
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Please attach your resume or curriculum vita

**EMPLOYMENT REFERENCE:** List three reference who have first-hand knowledge of you and your work.

Name	Address, City & State	Phone Number(s)
_____	_____	_____
_____	_____	_____

Yosemite Community College District is an equal opportunity employer and welcomes applications from minority applicants as well as women/men for both traditional and non-tradition openings. I certify under penalty of perjury that the statements above are true and complete to the best of my knowledge. I waive the right to hold liable those persons whom I have listed as employment references. Community Education class assignments are non-classified/non-academic appointments not to exceed 175 working days per year. Assigned workdays and hours may vary. Employment is at will and may be terminated at any time. This assignment does not qualify for fringe benefit coverage, paid vacation, holiday or sick leave.

\_\_\_\_\_  
Applicant's Signature

\_\_\_\_\_  
Date



**COMMUNITY EDUCATION – New Hire Documents**

Please use 1<sup>st</sup> day of start of work when signing all documents. Sign & return the following:

- Community Education Application** (Will be sent over by the Community Education Department)
- Code of Ethics** Overall expectations for instructors and students to adhere to
- Oath of Affirmation**
- Policy Acknowledgement**
- Statement Concerning your Employment in a Job Not Covered by Social Security**
- CalPERS Notice of Exclusion**
- Emergency Contact Information**
- Confidential Data Sheet**
- Fingerprint & Criminal History Background Check.** At employee expense. Additional information enclosed. Required within a maximum of 10 working days from the date of employment.
- I-9 Form – Employment Eligibility Verification.** Verifies you are legally eligible to work in the U.S. Complete Section 1. Date with first day of work. See “List of Acceptable Documents” and provide identification from that list.
- W-4 Form.** Use your legal name (as listed on your Social Security card) and mailing address.
- EDD Employee’s Withholding Allowance Certificate.** This form is required for state income tax withholding.
- Payroll Direct Deposit.** (Optional) Use for direct deposit, and attach a voided personal check.
- TB Clearance.** Free Testing: MJC Health Services on East or West Campus

I have received, understand, and completed all the above documents. I understand that all documents are due in Human Resources no later than the 1<sup>st</sup> day of start of work and that failure to complete fully and sign all required documents may result in delay of pay.

Applicant Signature: \_\_\_\_\_ Date: \_\_\_\_\_

# IMPORTANT!

Please be sure to bring your **identification** with you when turning in your application packet.

Someone from our office will need to **verify** your documents to complete your application.

The most common acceptable combination of forms of identification are as follows:

- A US Passport

OR

- A valid Driver's License or State ID Card **AND** a Social Security Card or government issued birth certificate

A complete listing of acceptable documents is included in your application packet on the I-9 information form. You will need only one form of ID if it is listed in column A. You may alternately use one item from list 8 along with one item from list C for proof of eligibility.

Thank you!

## MJC COMMUNITY EDUCATION

# CODE OF ETHICS

The function of Community Education is to provide short-term classes, conferences, trips, tours, seminars and cultural presentations designed to improve the quality of life for all ages within the community. The unit fulfills the MJC mission statement: *"Modesto Junior College is committed to transforming lives through programs and services informed by the latest scholarship of teaching and learning. We provide a dynamic, innovative, undergraduate educational environment for the ever-changing populations and workforce needs of our regional community. We facilitate lifelong learning through the development of intellect, creativity, character, and abilities that shape students into thoughtful, culturally aware, engaged citizens."*

As part of the overall expectations for instructors and students, the following are to be adhered to:

- Instructors are expected to be honest and accurate in their qualifications and experience, extremely well versed and knowledgeable of the subject matter they are presenting.
- Instructors are expected to uphold the principle of "Excellence in Teaching" with subject matter that is current, accurate, and presented in a manner easily understood by student.
- Subject Matter is to be presented with unbiased viewpoints.
- Instructors and students are to be treated with courtesy and respect.
- Duplicated materials must conform to copyright laws.
- In order to be fair and equitable to instructors and students, instructors clearly and explicitly are not allowed to solicit business for personal gain in the classroom nor utilize email addresses of students enrolled in Community Education classes. Materials containing advertising, including business cards, are also not allowed.
- When supplies are needed for a class, instructors are advised to suggest that students either find their own or provide a list of possible vendors in the local area, which may include their own business.
- Any business transaction resulting from a class is the responsibility of the student, not the College nor the District. The College is not responsible for actions taken outside of the classroom. Your support in upholding this code of ethics is appreciated.

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Date

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Instructor Signature





OATH OF AFFIRMATION

PART 1 - OATH OF ALLEGIANCE
TO BE COMPLETED BY UNITED STATES CITIZENS ONLY

By Virtue of the provisions of Section 3107 of the Government Code, no compensation or reimbursement for expense incurred may be paid to a school district employee unless the employee has taken or subscribed to the oath or affirmation set below, prior to entering upon the duties of his/her employment.

I, (Employee Name) \_\_\_\_\_, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

PART 2 - DECLARATION OF PERMISSION TO WORK
TO BE COMPLETED BY LEGALLY EMPLOYED NONCITIZENS ONLY

As required in Section 3 of Article XX of the Constitution of the State of California every State employee except legally employed noncitizens, must sign the following oath or affirmation before he or she enters upon the duties of his or her State employment. Noncitizens are required to possess a Declaration of Permission to Work. If a alien employee becomes a naturalize citizen an oath must then be obtained and filed.

I am a lawful permanent resident alien of the United States. Yes No

If NO, please read the following:

I hereby certify, that I have permission to work in this country and have declared any restrictions placed upon me in this regards by the United States government to the appointing power.

PART 3 - SIGNATURE AND CERTIFICATION
(Notary Not Required)

(Employee Signature)

(Employee Printed Name)

For Office Use Only

Subscribed and sworn (affirmed) to/before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_

Signature of YCCD Official

Title



Policy Acknowledgement

Please read the policies/procedures carefully to ensure that you understand the policy before signing this document.

The Yosemite Community College District Board Policies and Procedures contain important information pertaining to my employment at Yosemite Community College District. I understand that if I have questions, at any time, regarding the policies/procedures, I will consult with my immediate supervisor or my Human Resources staff members.

I have read and been informed about the content, requirements, and expectations of the policies/procedures at Yosemite Community College District. I agree to abide by the guidelines as a condition of my employment and my continuing employment at Yosemite Community College District.

Since the information described in the policies and procedures are necessarily subject to change, I acknowledge that revisions to the policies/procedures may occur. All such changes will be communicated through official notices. I understand the revised information may supersede, modify, or eliminate existing policies.

Furthermore, I acknowledge that the policies and procedures are neither a contract of employment nor a legal document. I understand this manual is not intended to cover every situation that may arise during my employment, but is simply a general guide to the goals, policies, practices, benefits, and expectations of Yosemite Community College District.

Table with 3 columns: Policy Number, Policy Name, and Policy Number. Lists various district policies such as 'Sex/Gender Harassment, Discrimination and Sexual Misconduct' and 'Communicable Disease'.

All District Policies/Procedures can be reviewed at https://www.yosemite.edu/trustees/boardpolicy.

Employees Name (Print): \_\_\_\_\_

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

## Statement Concerning Your Employment in a Job Not Covered by Social Security

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Employee Name \_\_\_\_\_ Employee ID# \_\_\_\_\_

Employer Name Yosemite Community College District Employer ID# \_\_\_\_\_

Your earnings from this job are not covered under Social Security. When you retire, or if you become disabled, you may receive a pension based on earnings from this job. If you do, and you are also entitled to a benefit from Social Security based on either your own work or the work of your husband or wife, or former husband or wife, your pension may affect the amount of the Social Security benefit you receive. Your Medicare benefits, however, will not be affected. Under the Social Security law, there are two ways your Social Security benefit amount may be affected.

### Windfall Elimination Provision

Under the Windfall Elimination Provision, your Social Security retirement or disability benefit is figured using a modified formula when you are also entitled to a pension from a job where you did not pay Social Security tax. As a result, you will receive a lower Social Security benefit than if you were not entitled to a pension from this job. For example, if you are age 62 in 2013, the maximum monthly reduction in your Social Security benefit as a result of this provision is \$395.50. This amount is updated annually. This provision reduces, but does not totally eliminate, your Social Security benefit. For additional information, please refer to Social Security Publication, "Windfall Elimination Provision."

### Government Pension Offset Provision

Under the Government Pension Offset Provision, any Social Security spouse or widow(er) benefit to which you become entitled will be offset if you also receive a Federal, State or local government pension based on work where you did not pay Social Security tax. The offset reduces the amount of your Social Security spouse or widow(er) benefit by two-thirds of the amount of your pension.

For example, if you get a monthly pension of \$600 based on earnings that are not covered under Social Security, two-thirds of that amount, \$400, is used to offset your Social Security spouse or widow(er) benefit. If you are eligible for a \$500 widow(er) benefit, you will receive \$100 per month from Social Security (\$500 - \$400=\$100). Even if your pension is high enough to totally offset your spouse or widow(er) Social Security benefit, you are still eligible for Medicare at age 65. For additional information, please refer to Social Security Publication, "Government Pension Offset."

### For More Information

Social Security publications and additional information, including information about exceptions to each provision, are available at [www.socialsecurity.gov](http://www.socialsecurity.gov). You may also call toll free 1-800-772-1213, or for the deaf or hard of hearing call the TTY number 1-800-325-0778, or contact your local Social Security office.

**I certify that I have received Form SSA-1945 that contains information about the possible effects of the Windfall Elimination Provision and the Government Pension Offset Provision on my potential future Social Security Benefits.**

Signature of Employee \_\_\_\_\_ Date \_\_\_\_\_



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## Information about Social Security Form SSA-1945 Statement Concerning Your Employment in a Job Not Covered by Social Security

New legislation [Section 419(c) of Public Law 108-203, the Social Security Protection Act of 2004] requires State and local government employers to provide a statement to employees hired January 1, 2005 or later in a job not covered under Social Security. The statement explains how a pension from that job could affect future Social Security benefits to which they may become entitled.

Form SSA-1945, **Statement Concerning Your Employment in a Job Not Covered by Social Security**, is the document that employers should use to meet the requirements of the law. The SSA-1945 explains the potential effects of two provisions in the Social Security law for workers who also receive a pension based on their work in a job not covered by Social Security. The Windfall Elimination Provision can affect the amount of a worker's Social Security retirement or disability benefit. The Government Pension Offset Provision can affect a Social Security benefit received as a spouse, surviving spouse, or an ex-spouse.

Employers must:

- Give the statement to the employee prior to the start of employment;
- Get the employee's signature on the form; and
- Submit a copy of the signed form to the pension paying agency.

Social Security will not be setting any additional guidelines for the use of this form.

Copies of the SSA-1945 are available online at the Social Security website, [www.socialsecurity.gov/online/ssa-1945.pdf](http://www.socialsecurity.gov/online/ssa-1945.pdf). Paper copies can be requested by email at [ofsm.oswm.rqct.orders@ssa.gov](mailto:ofsm.oswm.rqct.orders@ssa.gov) or by fax at 410-965-2037. The request must include the name, complete address and telephone number of the employer. Forms will not be sent to a post office box. Also, if appropriate, include the name of the person to whom the forms are to be delivered. The forms are available in packages of 25. Please refer to Inventory Control Number (ICN) 276950 when ordering.



# NOTICE OF EXCLUSION FROM CalPERS MEMBERSHIP

1. SOCIAL SECURITY NUMBER		Your employer has contracted with the California Public Employees' Retirement System (CalPERS) to provide an employee benefit package which includes service retirement, death, and disability benefits.		
2. CURRENT NAME (LAST)		(FIRST)	(MIDDLE)	
3. NAME OF PUBLIC AGENCY		4. DEPARTMENT OR SCHOOL DISTRICT		5. JOB OR POSITION TITLE
6. TERM OF APPOINTMENT <input type="checkbox"/> PERMANENT <input type="checkbox"/> TEMPORARY		7. IF TEMPORARY, ENTER NEAREST NUMBER OF WHOLE MONTHS THE APPOINTMENT IS EXPECTED TO LAST.  MONTHS		8. APPOINTMENT DATE MM   DD   YYYY
9. TIME BASE <input type="checkbox"/> FULL-TIME <input type="checkbox"/> INDETERMINATE <input type="checkbox"/> PART-TIME IF PART TIME, ENTER THE FRACTION OF FULL TIME:				

***In your present position with this agency, you are excluded from CalPERS membership because:***

1. Your full-time seasonal or limited term appointment is limited to 6 months or less.
2. Your part-time appointment is limited to less than an average of 20 hours per week for less than one year.
3. Your appointment is an on-call, intermittent, emergency, substitute, or other irregular basis which excludes you from membership until you have worked 1,000 hours (or 125 days if paid on per diem basis) this fiscal year.
4. Your position is excluded by law or by contract agreement which excludes:  
\_\_\_\_\_ Enter contract exclusion (for Public Agencies only).
5. You are an independent contractor.
6. You are employed to render professional legal service to a city.  
Exceptions: Persons holding the office of city attorney, deputy city attorney, or assistant city attorney.
7. You are employed as a student aide by a school district in a position established for students only and you are attending school in the same district (for County Schools only).

**NOTE:** If you are a member of CalPERS by previous employment (either you have funds on deposit or service credit), exclusions 1, 2, and 3 do not apply to you and you should be a member in your present position. Be sure to notify your employer to complete a (PERS-1) Member Action Request Form or appoint via ACES to report your employment to CalPERS.

**If you believe that your employment does qualify you for CalPERS membership, ask your employer for an explanation. If you still have doubts, you may appeal directly to CalPERS by sending a letter to the Actuarial & Employer Services Branch, Membership Analysis & Design Unit, P.O. Box 942709, Sacramento, CA 94229-2709, stating the reasons why you feel you should be a member.**

SIGNATURE OF CERTIFYING OFFICER		TITLE	DATE
SIGNATURE OF EMPLOYEE			DATE

**NOTE: Benefits provided by CalPERS are described in the "CalPERS Benefits" information booklet available from your employer.**





Yosemite Community College District
Human Resources

CONFIDENTIAL DATA SHEET

YCCCD is required by state and federal regulation to maintain records as part of its Equal Employment Opportunity Program. Please provide the information requested on this form. Your response will be used for statistical purposes only. Employment opportunities will not be affected by failure to provide the requested information.

Name: \_\_\_\_\_ Today's Date: \_\_\_\_\_

Social Security Number: \_\_\_\_\_ Position: \_\_\_\_\_

1a. ARE YOU HISPANIC OR LATINO? Yes or No If Yes, please check below\* If No, check "1b" below

- \*Mexican, Mexican-American, Chicano
Central American
South American
Hispanic Other

1b. WHAT IS YOUR RACE/ETHNICITY? (Check one or more)

- American Indian/Alaskan Native Asian Indian Asian Other
Black or African American Cambodian Chinese
Filipino Guamanian Hawaiian
Japanese Korean Laotian
Pacific Islander Other Samoan Vietnamese
White

2. GENDER: MALE FEMALE

3. DISABLED: As defined in Section 504 of the Rehabilitation Act of 1973 and ADA, a disabled person is one who: A) has a physical or mental impairment which substantially limits one or more major life activities; B) has a record of such an impairment; OR - C) is regarded as having such an impairment.

I am a disabled individual

4. VETERAN STATUS: Vietnam Era (August 5, 1965 through May 7, 1975) Yes No
Disabled Veteran: Yes No

For Human Resources Use Only:
Datatel ID #: \_\_\_\_\_ Full-time: \_\_\_\_\_ Part-time: \_\_\_\_\_



**IMPORTANT NOTICE ON FINGERPRINTS**

YCCD requires all new employees to undergo fingerprinting for criminal history background checks. An individual who is to be employed or volunteering in Child Care Departments, or as a Custodian, or in the Campus Safety/Security Department or if they have disclosed a misdemeanor or felony, must clear fingerprinting and background checks prior to beginning work.

**Required at LIVESCAN Locations:**

- 1) Valid picture ID (Driver’s License, Passport, etc.)
- 2) LiveScan Submission Form (from MJC Security / Columbia Business Office)
- 3) Payment

**COLUMBIA:** Please report to Columbia Business Office at (588-5113) to pick up your LiveScan form. There is a \$49.00 processing charge. Make check or money order payable to YCCD.

\* \* \* \* \*

**LIVESCAN locations:**

Tuolumne County Superintendent of Schools	By appt. Only
175 S. Fairview Ln.	Mon & Wed: 12pm – 3:30pm
Sonora	Tues, Thurs, & Fri: 10:00am – 1:00pm
209-536-2013	Cost: \$23 (Exact amount for cash)

**MODESTO:** Please report to MJC Campus Security (575-6351) to pick up your Live Scan form. There is a \$49.00 processing charge payment method: cash (exact amount) check or money orders are accepted. Make check or money order payable to YCCD. Also know your social security number, supervisor’s name, and your working title.

\* \* \* \* \*

**LIVESCAN locations:**

CSU, Stanislaus	Walk-Ins Only
801 West Monte Vista Ave	Mon & Fri 8am-3pm
Turlock	Tues, Weds, Thurs: 8am-7pm
209-667-3124	Cost: \$25 cash only
Maxx 1 Security	Walk-Ins only
121 E Orangeburg Ste. #7	Cost: \$25
Modesto	Mon - Fri: 9:00am - 4:00pm
209-499-3885	

*NOTE:* LiveScan may be performed with any LiveScan service provider.



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

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

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

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

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

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

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

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

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

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

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

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

Employer Completes Next Page



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

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

**Section 2. Employer or Authorized Representative Review and Verification**

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

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

**Certification: I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.**

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

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

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

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

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

Document Title	Document Number	Expiration Date (if any) (mm/dd/yyyy)
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**I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.**

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

### All documents must be UNEXPIRED

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

<b>LIST A</b> <b>Documents that Establish Both Identity and Employment Authorization</b>	OR	<b>LIST B</b> <b>Documents that Establish Identity</b>	AND	<b>LIST C</b> <b>Documents that Establish Employment Authorization</b>
<ol style="list-style-type: none"> <li>1. U.S. Passport or U.S. Passport Card</li> <li>2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)</li> <li>3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa</li> <li>4. Employment Authorization Document that contains a photograph (Form I-766)</li> <li>5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status:                             <ol style="list-style-type: none"> <li>a. Foreign passport; and</li> <li>b. Form I-94 or Form I-94A that has the following:                                     <ol style="list-style-type: none"> <li>(1) The same name as the passport; and</li> <li>(2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.</li> </ol> </li> </ol> </li> <li>6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI</li> </ol>		<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>		<ol style="list-style-type: none"> <li>1. A Social Security Account Number card, unless the card includes one of the following restrictions:                             <ol style="list-style-type: none"> <li>(1) NOT VALID FOR EMPLOYMENT</li> <li>(2) VALID FOR WORK ONLY WITH INS AUTHORIZATION</li> <li>(3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION</li> </ol> </li> <li>2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)</li> <li>3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal</li> <li>4. Native American tribal document</li> <li>5. U.S. Citizen ID Card (Form I-197)</li> <li>6. Identification Card for Use of Resident Citizen in the United States (Form I-179)</li> <li>7. Employment authorization document issued by the Department of Homeland Security</li> </ol>

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

**Refer to the instructions for more information about acceptable receipts.**



## 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.**

2022

<b>Step 1:</b> <b>Enter Personal Information</b>	(a) First name and middle initial	Last name	(b) Social security number
	Address		▶ Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to <a href="http://www.ssa.gov">www.ssa.gov</a> .
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying widow(er) <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

**Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5.** See page 2 for more information on each step, who can claim exemption from withholding, when to use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App), 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) Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for most accurate withholding for this step (and Steps 3–4); **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; **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 accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld . . . ▶

**TIP:** To be accurate, submit a 2022 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

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

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

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

<b>Employers Only</b>	Employer's name and address	First date of employment	Employer identification number (EIN)
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## General Instructions

Section references are to the Internal Revenue Code.

### Future Developments

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

### Purpose of Form

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

**Exemption from withholding.** You may claim exemption from withholding for 2022 if you meet both of the following conditions: you had no federal income tax liability in 2021 and you expect to have no federal income tax liability in 2022. You had no federal income tax liability in 2021 if (1) your total tax on line 24 on your 2021 Form 1040 or 1040-SR is zero (or less than the sum of lines 27a, 28, 29, and 30), 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 2022 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, 2023.

**Your privacy.** If you prefer to limit information provided in Steps 2 through 4, use the online estimator, which will also increase accuracy.

As an alternative to the estimator: 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). If this is the only job in your household, you may instead check the box in Step 2(c), which will increase your withholding and significantly reduce your paycheck (often by thousands of dollars over the year).

**When to use the estimator.** Consider using the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) if you:

1. Expect to work only part of the year;
2. Have dividend or capital gain income, or are subject to additional taxes, such as Additional Medicare Tax;
3. Have self-employment income (see below); or
4. Prefer the most accurate withholding for multiple job situations.

**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 these taxes through withholding from your wages, use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to figure the amount to have withheld.

**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.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

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



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

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

### Step 4 (optional).

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

**Step 4(b).** Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2022 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.

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; or, you can use the online withholding estimator at www.irs.gov/W4App.

- 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 2022 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: { \$25,900 if you're married filing jointly or qualifying widow(er) \$19,400 if you're head of household \$12,950 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 possessions 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 Widow(er)**

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	\$110	\$850	\$860	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,770	\$1,870
\$10,000 - 19,999	110	1,110	1,860	2,060	2,220	2,220	2,220	2,220	2,220	2,220	2,970	3,970
\$20,000 - 29,999	850	1,860	2,800	3,000	3,160	3,160	3,160	3,160	3,160	3,910	4,910	6,010
\$30,000 - 39,999	860	2,060	3,000	3,200	3,360	3,360	3,360	4,110	5,110	6,110	7,110	7,210
\$40,000 - 49,999	1,020	2,220	3,160	3,360	3,520	3,520	4,270	5,270	6,270	7,270	8,270	8,370
\$50,000 - 59,999	1,020	2,220	3,160	3,360	3,520	4,270	5,270	6,270	7,270	8,270	9,270	9,370
\$60,000 - 69,999	1,020	2,220	3,160	3,360	4,270	5,270	6,270	7,270	8,270	9,270	10,270	10,370
\$70,000 - 79,999	1,020	2,220	3,160	4,110	5,270	6,270	7,270	8,270	9,270	10,270	11,270	11,370
\$80,000 - 99,999	1,020	2,820	4,760	5,960	7,120	8,120	9,120	10,120	11,120	12,120	13,150	13,450
\$100,000 - 149,999	1,870	4,070	6,010	7,210	8,370	9,370	10,510	11,710	12,910	14,110	15,310	15,600
\$150,000 - 239,999	2,040	4,440	6,580	7,980	9,340	10,540	11,740	12,940	14,140	15,340	16,540	16,830
\$240,000 - 259,999	2,040	4,440	6,580	7,980	9,340	10,540	11,740	12,940	14,140	15,340	16,540	17,590
\$260,000 - 279,999	2,040	4,440	6,580	7,980	9,340	10,540	11,740	12,940	14,140	16,100	18,100	19,190
\$280,000 - 299,999	2,040	4,440	6,580	7,980	9,340	10,540	11,740	13,700	15,700	17,700	19,700	20,790
\$300,000 - 319,999	2,040	4,440	6,580	7,980	9,340	11,300	13,300	15,300	17,300	19,300	21,300	22,390
\$320,000 - 364,999	2,100	5,300	8,240	10,440	12,600	14,600	16,600	18,600	20,600	22,600	24,870	26,260
\$365,000 - 524,999	2,970	6,470	9,710	12,210	14,670	16,970	19,270	21,570	23,870	26,170	28,470	29,870
\$525,000 and over	3,140	6,840	10,280	12,980	15,640	18,140	20,640	23,140	25,640	28,140	30,640	32,240

**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	\$400	\$930	\$1,020	\$1,020	\$1,250	\$1,870	\$1,870	\$1,870	\$1,870	\$1,970	\$2,040	\$2,040
\$10,000 - 19,999	930	1,570	1,660	1,890	2,890	3,510	3,510	3,510	3,610	3,810	3,880	3,880
\$20,000 - 29,999	1,020	1,660	1,990	2,990	3,990	4,610	4,610	4,710	4,910	5,110	5,180	5,180
\$30,000 - 39,999	1,020	1,890	2,990	3,990	4,990	5,610	5,710	5,910	6,110	6,310	6,380	6,380
\$40,000 - 59,999	1,870	3,510	4,610	5,610	6,680	7,500	7,700	7,900	8,100	8,300	8,370	8,370
\$60,000 - 79,999	1,870	3,510	4,680	5,880	7,080	7,900	8,100	8,300	8,500	8,700	8,970	9,770
\$80,000 - 99,999	1,940	3,780	5,080	6,280	7,480	8,300	8,500	8,700	9,100	10,100	10,970	11,770
\$100,000 - 124,999	2,040	3,880	5,180	6,380	7,580	8,400	9,140	10,140	11,140	12,140	13,040	14,140
\$125,000 - 149,999	2,040	3,880	5,180	6,520	8,520	10,140	11,140	12,140	13,320	14,620	15,790	16,890
\$150,000 - 174,999	2,040	4,420	6,520	8,520	10,520	12,170	13,470	14,770	16,070	17,370	18,540	19,640
\$175,000 - 199,999	2,720	5,360	7,460	9,630	11,930	13,860	15,160	16,460	17,760	19,060	20,230	21,330
\$200,000 - 249,999	2,970	5,920	8,310	10,610	12,910	14,840	16,140	17,440	18,740	20,040	21,210	22,310
\$250,000 - 399,999	2,970	5,920	8,310	10,610	12,910	14,840	16,140	17,440	18,740	20,040	21,210	22,310
\$400,000 - 449,999	2,970	5,920	8,310	10,610	12,910	14,840	16,140	17,440	18,740	20,040	21,210	22,470
\$450,000 and over	3,140	6,290	8,880	11,380	13,880	16,010	17,510	19,010	20,510	22,010	23,380	24,680

**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	\$760	\$910	\$1,020	\$1,020	\$1,020	\$1,190	\$1,870	\$1,870	\$1,870	\$2,040	\$2,040
\$10,000 - 19,999	760	1,820	2,110	2,220	2,220	2,390	3,390	4,070	4,070	4,240	4,440	4,440
\$20,000 - 29,999	910	2,110	2,400	2,510	2,680	3,680	4,680	5,360	5,530	5,730	5,930	5,930
\$30,000 - 39,999	1,020	2,220	2,510	2,790	3,790	4,790	5,790	6,640	6,840	7,040	7,240	7,240
\$40,000 - 59,999	1,020	2,240	3,530	4,640	5,640	6,780	7,980	8,860	9,060	9,260	9,460	9,460
\$60,000 - 79,999	1,870	4,070	5,360	6,610	7,810	9,010	10,210	11,090	11,290	11,490	11,690	12,170
\$80,000 - 99,999	1,870	4,210	5,700	7,010	8,210	9,410	10,610	11,490	11,690	12,380	13,370	14,170
\$100,000 - 149,999	2,040	4,440	5,930	7,240	8,440	9,640	10,860	12,540	13,540	14,540	15,540	16,480
\$125,000 - 149,999	2,040	4,440	5,930	7,240	8,860	10,860	12,860	14,540	15,540	16,830	18,130	19,230
\$150,000 - 174,999	2,040	4,460	6,750	8,860	10,860	12,860	15,000	16,980	18,280	19,580	20,880	21,980
\$175,000 - 199,999	2,720	5,920	8,210	10,320	12,600	14,900	17,200	19,180	20,480	21,780	23,080	24,180
\$200,000 - 449,999	2,970	6,470	9,060	11,480	13,780	16,080	18,380	20,360	21,660	22,960	24,250	25,360
\$450,000 and over	3,140	6,840	9,630	12,250	14,750	17,250	19,750	21,930	23,430	24,930	26,420	27,730

This form can be used to manually compute your withholding allowances, or you can electronically compute them at [www.taxes.ca.gov/de4.pdf](http://www.taxes.ca.gov/de4.pdf)

**EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE**

Type or Print Your Full Name	Your Social Security Number
Home Address (Number and Street or Rural Route)	Filing Status Withholding Allowances
City, State, and ZIP Code	<input type="checkbox"/> SINGLE or MARRIED (with two or more incomes) <input type="checkbox"/> MARRIED (one income) <input type="checkbox"/> HEAD OF HOUSEHOLD

- Number of allowances for Regular Withholding Allowances, Worksheet A \_\_\_\_\_  
 Number of allowances from the Estimated Deductions, Worksheet B \_\_\_\_\_  
 Total Number of Allowances (A + B) when using the California Withholding Schedules for 2011 \_\_\_\_\_  
 OR
- Additional amount of State income tax to be withheld each pay period (if employer agrees), Worksheet C \_\_\_\_\_  
 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. (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.**

Signature \_\_\_\_\_ Date \_\_\_\_\_

Employer's Name and Address	California Employer Account Number
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----- cut here -----

Give the top portion of this page to your employer and keep the remainder for your records.

**YOUR CALIFORNIA PERSONAL INCOME TAX MAY BE UNDERWITHHELD IF YOU DO NOT FILE THIS DE 4 FORM**

**IF YOU RELY ON THE FEDERAL FORM W-4 FOR YOUR CALIFORNIA WITHHOLDING ALLOWANCES, YOUR CALIFORNIA STATE PERSONAL INCOME TAX MAY BE UNDERWITHHELD AND YOU MAY OWE MONEY AT THE END OF THE YEAR.**

**PURPOSE:** This certificate, DE 4, is for **California personal income tax 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.

**of withholding allowances you claim on your Form W-4 withholding allowance certificate for your state income tax withholding, you may be significantly underwithheld.** This is particularly true if your household income is derived from more than one source.

You should complete this form if either:

- You claim a different marital status, number of regular allowances, or different additional dollar amount to be withheld for California personal income tax withholding than you claim for federal income tax withholding or,
- You claim additional allowances for estimated deductions.

**CHECK YOUR WITHHOLDING:** After your Form W-4 and/or 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, and for federal withholding use the Internal Revenue Service (IRS) Publication 919 or federal withholding calculations.

**THIS FORM WILL NOT CHANGE YOUR FEDERAL WITHHOLDING ALLOWANCES.**

**EXEMPTION FROM WITHHOLDING:** If you wish to claim exempt, complete the federal Form W-4. You may claim exempt from withholding California income tax if you did not owe any federal income tax last year and you do not expect to owe any federal income tax this year. The exemption automatically expires on February 15 of the next year. If you continue to qualify for the exempt filing status, a new Form W-4 designating EXEMPT must be submitted before February 15. If you are not having federal income tax withheld this year but expect to have a tax liability next year, the law requires you to give your employer a new Form W-4 by December 1.

The federal Form W-4 is applicable for California withholding purposes if you wish to claim the same marital status, number of regular allowances, and/or the same additional dollar amount to be withheld for state and federal purposes. However, federal tax brackets and withholding methods do not reflect state personal income tax withholding tables. **If you rely on the number**

**EXEMPTION FROM WITHHOLDING** (continued): Under the Service Member Civil Relief Act, as amended by the Military Spouses Residency Relief Act, you may be exempt from California income tax 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 3. You may be required to provide proof of exemption upon request.

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**IF YOU NEED MORE DETAILED INFORMATION, SEE THE INSTRUCTIONS THAT CAME WITH YOUR LAST CALIFORNIA INCOME TAX RETURN OR CALL THE FRANCHISE TAX BOARD.**

IF YOU ARE CALLING FROM WITHIN THE UNITED STATES (800) 852-5711 (voice)  
(800) 822-6268 (TTY)

IF YOU ARE CALLING FROM OUTSIDE THE UNITED STATES (Not Toll Free) (916) 845-6500

The *California Employer's Guide* (DE 44) provides the income tax withholding tables. This publication may be found on EDD's Web site at [www.edd.ca.gov/Payroll\\_Taxes/Forms\\_and\\_Publications.htm](http://www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm). To assist you in calculating your tax liability, please visit the Franchise Tax Board's Web site at: [www.ftb.ca.gov/individuals/index.shtml](http://www.ftb.ca.gov/individuals/index.shtml).

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**NOTIFICATION:** Your employer is required to send a copy of your DE 4 to the Franchise Tax Board (FTB) if it meets either of the following two conditions:

- You claim more than 10 withholding allowances.
- You claim exemption from State or federal income tax withholding and your employer expects your usual weekly wages to exceed \$200 per week.

IF THE IRS INSTRUCTS YOUR EMPLOYER TO WITHHOLD FEDERAL INCOME TAX BASED ON A CERTAIN WITHHOLDING STATUS, YOUR EMPLOYER IS REQUIRED TO USE THE SAME WITHHOLDING STATUS FOR STATE INCOME TAX WITHHOLDING IF YOUR WITHHOLDING ALLOWANCES FOR STATE PURPOSES MEET THE REQUIREMENTS LISTED UNDER "NOTIFICATION." IF YOU FEEL THAT THE FEDERAL DETERMINATION IS NOT CORRECT FOR STATE WITHHOLDING PURPOSES, YOU MAY REQUEST A REVIEW.

To do so, write to:

W-4 Unit  
Franchise Tax Board MS F180  
P.O. Box 2952  
Sacramento, CA 95812-2952  
Fax: (916) 843-1094

Your letter should contain the basis of your request for review. You will have the burden of showing the federal determination incorrect for State withholding purposes. The Franchise Tax Board (FTB) will limit its review to that issue. The FTB will notify both you and your employer of its findings. Your employer is then required to withhold State income tax as instructed by FTB. In the event FTB or IRS finds there is no reasonable basis for the number of withholding exemptions that you claimed on your Form W-4/DE 4, you may be subject to a penalty.

**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 for by Section 19176 of the California Revenue and Taxation Code.

**INSTRUCTIONS — 1 — ALLOWANCES\***

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

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

**TWO-EARNER/TWO-JOBS:** When earnings are derived from more than one source, underwithholding 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 or Form W-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 . . . . . (F) \_\_\_\_\_

**INSTRUCTIONS — 2 — 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 540 form 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**

1. Enter an estimate of your itemized deductions for California taxes for this tax year as listed in the schedules in the FTB 540 form . . . . . 1. \_\_\_\_\_
2. Enter \$7,340 if married filing joint with two or more allowances, unmarried head of household, or qualifying widow(er) with dependent(s) or \$3,670 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);  
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 . . . . . 8. \_\_\_\_\_  
Enter this number on line 1 of the DE 4. Complete Worksheet C, if needed.
9. If line 6 is greater than line 5;  
Enter amount from line 6 (nonwage income) . . . . . 9. \_\_\_\_\_
10. Enter amount from line 5 (deductions) . . . . . 10. \_\_\_\_\_
11. Subtract line 10 from line 9, enter difference . . . . . 11. \_\_\_\_\_  
Complete Worksheet C

\*Wages paid to registered domestic partners will be treated the same for State income tax purposes as wages paid to spouses for California Personal Income Tax (PIT) withholding and PIT wages. This new 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 (888) 745-3886.

**WORKSHEET C**

**TAX WITHHOLDING AND ESTIMATED TAX**

1. Enter estimate of total wages for tax year 2011 . . . . . 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 2011 tax rate schedules below . . . . . 8. \_\_\_\_\_
9. Enter personal exemptions (line F of Worksheet A x \$108.90) . . . . . 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 2011. 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 2011. 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 2011 . . . . . 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 2011 ONLY

SINGLE OR MARRIED WITH DUAL EMPLOYERS				
IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER . . .	PLUS*	
\$0	\$7,124	1.100%	\$0	\$0.00
\$7,124	\$16,890	2.200%	\$7,124	\$78.36
\$16,890	\$26,657	4.400%	\$16,890	\$293.21
\$26,657	\$37,005	6.600%	\$26,657	\$722.96
\$37,005	\$46,766	8.800%	\$37,005	\$1,405.93
\$46,766	\$1,000,000	10.230%	\$46,766	\$2,264.90
\$1,000,000	and over	11.330%	\$1,000,000	\$99,780.74

MARRIED FILING JOINT OR QUALIFYING WIDOW(ER) TAXPAYERS				
IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER . . .	PLUS*	
\$0	\$14,248	1.100%	\$0	\$0.00
\$14,248	\$33,780	2.200%	\$14,248	\$156.73
\$33,780	\$53,314	4.400%	\$33,780	\$586.43
\$53,314	\$74,010	6.600%	\$53,314	\$1,445.93
\$74,010	\$93,532	8.800%	\$74,010	\$2,811.87
\$93,532	\$1,000,000	10.230%	\$93,532	\$4,529.81
\$1,000,000	and over	11.330%	\$1,000,000	\$97,261.49

UNMARRIED HEAD OF HOUSEHOLD TAXPAYERS				
IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER . . .	PLUS*	
\$0	\$14,257	1.100%	\$0	\$0.00
\$14,257	\$33,780	2.200%	\$14,257	\$156.83
\$33,780	\$43,545	4.400%	\$33,780	\$586.34
\$43,545	\$53,893	6.600%	\$43,545	\$1,016.00
\$53,893	\$63,657	8.800%	\$53,893	\$1,698.97
\$63,657	\$1,000,000	10.230%	\$63,657	\$2,558.20
\$1,000,000	and over	11.330%	\$1,000,000	\$98,346.09

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IF YOU ARE CALLING FROM WITHIN THE UNITED STATES (800) 852-5711 (voice)  
(800) 822-6268 (TTY)

IF YOU ARE CALLING FROM OUTSIDE THE UNITED STATES (916) 845-6500  
(Not Toll Free)

\*marginal tax

DE 4 information is collected for purposes of administering the Personal Income Tax law and under the Authority of Title 22 of the California Code of Regulations and the 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 income tax return.







## **TB CLEARANCE INFORMATION**

Your assignment with Community Education requires a TB clearance. Instructors must provide proof of clearance prior to being in the classroom. Please do not undergo TB clearance procedures without FIRST making sure that your completed application is accepted, and the MJC Community Education staff member has directed you to begin the TB clearance process.

TB screening is available through our campuses and is valid for 4 years. There is no charge for this service. If you choose to go to a source outside of those listed, you will be responsible for charges incurred.

Modesto Junior College TB Clearance - TB clearance is available in the office of Health Services at the locations listed below. You may call to confirm that a nurse will be available PRIOR to going to your screening.

MJC Health Services Locations:

East Campus Morris Memorial #108 (209) 575-6037

West Campus Yosemite Hall #114 (209) 575-6360

If you have any questions regarding the TB clearance or requirements, you can contact the Community Education office at (209) 575-6265 or email at [mjccommunityed@mjc.edu](mailto:mjccommunityed@mjc.edu). Thank you.

# When will I get paid?



## Full-Time Faculty

## Full-Time Classified Staff

## Managers/Administrators

### Payday

The last working day in the month. *Exception: employees do not receive a check in December; it is paid on the first working day in January each year.*

### Pay Period

Runs from the 1<sup>st</sup> of the month through the last day of the month.  
Example: 1/1/19 - 1/31/19; paid 1/31/19

## Part-Time Faculty/Overload

## Part-Time Classified Hourly & Short-Term

## Community Education

## Stipends

## Students

### Payday

The 10<sup>th</sup> of the month, unless the 10<sup>th</sup> falls on a closure day. Example: if the 10<sup>th</sup> of the month falls on a weekend, the Friday before that weekend is the payday. If the 10<sup>th</sup> of the month falls on a holiday or a Friday during summer session, payday will be the day before.

### Pay Period

The 16<sup>th</sup> of the month thru the 15<sup>th</sup> of the next month.  
Example: 11/16/18 - 12/15/18, paid 1/10/19

**NOTE: WebTime entries and/or Pay Claims are due to Payroll on the 18th of each month.**



Go to the Payroll Homepage at  
<https://www.yosemite.edu/payroll/>  
for more information.

**NOTE:** Information is available for Health and/or Dependent Care FSA. You only have 60 days from date of hire to enroll for the current calendar year.