

# **COMMUNITY EDUCATION – New Hire Documents**

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

| Community Education Application (Will be sent over by the Community Education Dep  | partment)             |
|--|-----------------------|
| 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 Required within a maximum of 10 working days from the date of employment.   | information enclosed. |
| I-9 Form – Employment Eligibility Verification. Verifies you are legally eligible to work Section 1. Date with first day of work. See "List of Acceptable Documents" and provide in  |                       |
| ☐ <b>W-4 Form.</b> Use your legal name (as listed on your Social Security card) and mailing addr   | ess.                  |
| ☐ EDD Employee's Withholding Allowance Certificate. This form is required for state income   | e tax withholding.    |
| Payroll Direct Deposit. (Optional) Use for direct deposit, and attach a voided personal ch   | eck.                  |
| ☐ <b>TB Clearance.</b> Free Testing: MJC Health Services on East or West Campus  |                       |
| I have received, understand, and completed all the above documents. I understand that all do Human Resources no later than the 1 <sup>st</sup> day of start of work and that failure to complete fully documents may result in delay of pay. |                       |
| Applicant Signature: Date:   |                       |



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

| FOR DEPAR | TMENT USE ONLY: |
|-----------|-----------------|
| FP Req:   | FP Comp:        |
| TB Req:   | TB Comp:        |
| HPR:      |                 |
| S HR:     | Init:           |

| ERSONAL INFORMAT   | <u>'ION</u> :  |  |                          |                          |               |
|--|--|--|--------------------------|--------------------------|---------------|
| egal Name:   |  |  |                          |                          |               |
|  | First  | Middle   |                          | Last                     |               |
| failing Address:   | Number, Street, Apt./Unit, PO Box  | City   |                          | State                    | Zip           |
| hysical Address:   | •  | ,  |                          |                          | r             |
| nysicai radiess.   | Number, Street, Apt./Unit  | City   | State                    | Zip                      |               |
| aytime Number:   | Cell   | l Number:  | Ev                       | ening Number:            |               |
| ocial Security Number: _   |  | Email A  | Address:                 |                          |               |
|  | CTED OF A MISDEMEANOR? Conviction of a misdemeanor   |  |                          |                          |               |
|  |  | (Please use back of back if additional roon  | n is required)           |                          |               |
| California Department of J   | ng a prior criminal history, I may Justice and administrative appro  | y be required to undergo a st<br>oval.   | -                        | clearance / background o |               |
| California Department of J   | ng a prior criminal history, I may<br>Justice and administrative appro   | y be required to undergo a st<br>oval.   | -                        |                          |               |
| f California Department of J  DUCATIONAL TRAIN  Name of School   | ng a prior criminal history, I may fustice and administrative appro-  ING:  Location (Cit  oyment and experience durin   | y be required to undergo a stoval.  y/State)   | ate criminal history     |                          | Applicants In |
| CAlifornia Department of J  DUCATIONAL TRAIN  Name of School  EXPERIENCE: List emplo                   | ng a prior criminal history, I may fustice and administrative appro-  ING:  Location (Cit  oyment and experience durin   | y be required to undergo a stoval.  y/State)  ng the past ten years only   | Grades Completed  Duties | Dip                      | Applicants In |
| f California Department of J  EDUCATIONAL TRAIN  Name of School  EXPERIENCE: List emple  Date: From/To | Ing a prior criminal history, I may fustice and administrative approximate approximate and administrative approximate.  Location (Cit Name & Address A | y be required to undergo a stoval.  y/State)  ng the past ten years only ess of Employer  Please attach your resume or curri | Grades Completed  Duties | Dipi                     | Applicants In |

Applicant's Signature

# **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.

| Date | 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\_\_\_\_

Title

Signature of YCCD Official



# 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.

| 1100 | The Yosemite Community College | 3540 | Sex/Gender Harassment,                            | 7330   | Communicable Disease                  |
|------|--------------------------------|------|---|--------|---------------------------------------|
|      | District                       |      | Discrimination and Sexual Misconduct              | 7335   | Health Examinations                   |
| 1200 | District Mission               |      |   | 7336   | Certification of Freedom from         |
| 3050 | Institutional Code of Ethics   | 3550 | Drug Free Environment and Drug Prevention Program | ,000   | Tuberculosis                          |
| 3410 | Non-Discrimination             | 3560 | Alcoholic Beverages, Intoxicants                  | 7340   | Leaves                                |
| 3420 | Equal Employment Opportunity   |      | and Narcotics                                     | 7365   | Discipline and Dismissal - Classified |
| 3430 | Prohibition of Harassment      | 3720 | Computer and Network Use                          |        | Employees                             |
| 3435 | Discrimination and Harassment  | 3900 | Time, Place, Manner                               | 7400   | Staff Travel                          |
|      | Complaints and Investigations  | 6530 | Authorization to Drive District                   | 7700   | Whistleblower Protection              |
| 3505 | Emergency Response Plan        |      | Vehicles  | 7-8037 | Duties of Employees                   |
| 3510 | Workplace Violence             | 6535 | Use of District Equipment                         | 7-8052 | Dismissal                             |
| 3515 | Reporting of Crimes            | 6800 | Safety  | 7-8057 | Civility                              |
| 3518 | Child Abuse                    | 7100 | Commitment to Diversity                           | 7-8058 | Non-Discrimination (Equal             |
| 3530 | Weapons on Campus              | 7310 | Nepotism  |        | Opportunity)                          |

All District Policies/Procedures can be reviewed at <a href="https://www.yosemite.edu/trustees/boardpolicy.">https://www.yosemite.edu/trustees/boardpolicy.</a>

| Employees Name (Print): | <br>      |
|-------------------------|-----------|
|                         |           |
|                         |           |
| Employee's Signature:   | <br>Date: |

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

| Employee Name  | Employee ID#   |
|--|--|
| Employer Name Yosemite Community College District  | Employer ID#   |
| Your earnings from this job are not covered under Social you may receive a pension based on earnings from this from Social Security based on either your own work or wife, your pension may affect the amount of the Social showever, will not be affected. Under the Social Security amount may be affected.  | the work of your husband or wife, or former husband or Security benefit you receive. Your Medicare benefits,   |
| Windfall Elimination Provision   |  |
| Under the Windfall Elimination Provision, your Social Somodified formula when you are also entitled to a pension As a result, you will receive a lower Social Security ben job. For example, if you are age 62 in 2013, the maximula result of this provision is \$395.50. This amount is updated totally eliminate, your Social Security benefit. For additing Publication, "Windfall Elimination Provision." | on from a job where you did not pay Social Security tax. efit than if you were not entitled to a pension from this um monthly reduction in your Social Security benefit as ated annually. This provision reduces, but does not |
| Government Pension Offset Provision Under the Government Pension Offset Provision, any S become entitled will be offset if you also receive a Fede where you did not pay Social Security tax. The offset re widow(er) benefit by two-thirds of the amount of your pe   | duces the amount of your Social Security spouse or   |
| For example, if you get a monthly pension of \$600 base Security, two-thirds of that amount, \$400, is used to off you are eligible for a \$500 widow(er) benefit, you will re \$400=\$100). Even if your pension is high enough to total benefit, you are still eligible for Medicare at age 65. Fo Publication, "Government Pension Offset."   | set your Social Security spouse or widow(er) benefit. If ceive \$100 per month from Social Security (\$500 - ally offset your spouse or widow(er) Social Security  |
| For More Information Social Security publications and additional information, provision, are available at <a href="www.socialsecurity.gov">www.socialsecurity.gov</a> . You or hard of hearing call the TTY number 1-800-325-0778  | may also call toll free 1-800-772-1213, or for the deaf  |
| I certify that I have received Form SSA-1945 that co<br>Windfall Elimination Provision and the Government<br>Social Security Benefits.   |  |
| Signature of Employee  | Date   |

# 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, <a href="www.socialsecurity.gov/online/ssa-1945.pdf">www.socialsecurity.gov/online/ssa-1945.pdf</a>. Paper copies can be requested by email at 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.



# **EMERGENCY CONTACT INFORMATION**

|      |            | Print 1   | Employee Name  | Colleague ID # | Date of Birth |           |
|------|------------|-----------|----------------|----------------|---------------|-----------|
|      | St         | reet Addr | ess (No PO Box | es)            | City          | Zip       |
| t:   | MJC        | CC        | YCCD           | Department: _  |               | _ Phone#: |
| heck | all that a | pply:     | Student        | Short-Term     | Part-Time Fac | ulty      |
|      |            |           | Classified     | Faculty        | Mgmt/Admin    |           |
| 1.   | Name       |           |                |                | Relat         | ionship   |
|      | Daytime I  | Number    |                | Evening Number | Cell I        | Number    |
| 2.   | Name       |           |                |                | Relat         | ionship   |
|      | Daytime I  | Number    |                | Evening Number | Cell I        | Number    |
| 3.   | Name       |           |                |                | Relat         | ionship   |
|      | Daytime I  | Number    |                | Evening Number | Cell I        | Number    |
|      |            |           | Signature      |                |               | <br>Date  |

Please return your completed form to the Human Resources Office. This information will be kept in your Personnel File.



# **CONFIDENTIAL DATA SHEET**

YCCD 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:  |                                  | То                       | day's Da        | te:   |
|--|----------------------------------|--------------------------|-----------------|---|
| Social Security Number:  | Positio                          | n:                       |                 |   |
| 1a. ARE YOU HISPANIC OR LA   | TINO?                            | Yes or                   | No              | If Yes, please check below* If No, check "1b" below |
| *Mexican, Mexica<br>Central American<br>South American<br>Hispanic Other   | ,                                | hicano                   |                 | II No, check To below                               |
| 1b. WHAT IS YOUR RACE/ETH  | INICITY? (CI                     | heck one or r            | nore)           |   |
| American Indian/Alaskan Na   | ative                            | Asian India              | n               | Asian Other   |
| Black or African American  |                                  | Cambodian                |                 | Chinese   |
| Filipino   |                                  | Guamanian                |                 | Hawaiian  |
| Japanese   |                                  | Korean                   |                 | Laotian   |
| Pacific Islander Other   |                                  | Samoan                   |                 | Vietnamese  |
| White  |                                  |                          |                 |   |
| 2. GENDER: MALE  | FEM                              | IALE                     |                 |   |
| 3. DISABLED: As defined in Section 5 physical or mental impairment which sub impairment; OR - C) is regarded as having | ostantially limits o             | ne or more ma            |                 | _   |
| I am a disabled individual   |                                  |                          |                 |   |
|  | Era (August 5, 196<br>d Veteran: | 55 through May<br>Yes No |                 | Yes No  |
|  | For Human Re                     | sources Use Onl          | ly:<br>ll-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 College Security (209-566-5476) to pick up your LiveScan form. There is a \$49.00 processing charge. Accepted payments - cash, check, credit card, Venmo, and Apple/Google pay. 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 Appointments Only

121 E Orangeburg Ste. #7 Cost: \$30

Modesto 209-499-3885

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

Rev 01/11/2024kp



# **Employment Eligibility Verification**

#### **Department of Homeland Security**

U.S. Citizenship and Immigration Services

USCIS Form I-9

OMB No.1615-0047 Expires 07/31/2026

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 <a href="Instructions">Instructions</a>.

**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 day of employment, b   | nformation<br>ut not before   | n and Att                               | testation  | : Emplo  | oye             | es must comp   | lete ar                                   | nd sign S                          | Section 1              | of Fo                            | rm I-9 r                                 | no later             | than the <b>first</b> |
|--|---|---|--|--|-----------------|--|---|------------------------------------|------------------------|----------------------------------|--|----------------------|-----------------------|
| Last Name (Family Name)  |   | Fi                                      | irst Name (0   | Siven Na   | me)             |  | Middle                                    | Initial (if a                      | any) Othe              | er Last I                        | Names Us                                 | sed (if an           | y)                    |
| Address (Street Number and   | l Name)   |   | Apt  | Number   | (if aı          | ny) City or Town   | า   |                                    |                        |                                  | State                                    | Ž                    | ZIP Code              |
| Date of Birth (mm/dd/yyyy)   | U.S. So   | cial Security                           | y Number   | Em   | nploy           | ee's Email Addres  | S   |                                    |                        |                                  | Employee                                 | e's Telep            | hone Number           |
| I am aware that federal provides for imprisonm fines for false statemer use of false documents connection with the cothis form. I attest, under of perjury, that this infoincluding my selection attesting to my citizens immigration status, is the status of | ent and/or<br>its, or the<br>it, in<br>mpletion of<br>er penalty<br>ormation,<br>of the box<br>hip or | 1. / 2. / 3. / 4. / If you che          | A citizen of<br>A noncitizer<br>A lawful per<br>A noncitizer | the Unite<br>n national<br>manent r<br>n (other th | of Sta          | o attest to your cities the United States (Sent (Enter USCIS) tem Numbers 2. a r one of these: | See Instr<br>or A-Nur<br>and <b>3.</b> al | ructions.) mber.)                  | orized to w            | ork unti                         | I (exp. da                               | te, if any           | ,                     |
| correct.   | i de dila   |   |  | OF   |                 |  |   | OR                                 |                        |                                  |  |                      |                       |
| Signature of Employee  |   |   |  |  |                 |  |   | Today's                            | Date (mm/d             | dd/yyyy)                         | )  |                      |                       |
| If a preparer and/or tra   |   |   |  |  |                 | •  |   |                                    | •                      |                                  |  |                      |                       |
| Section 2. Employer F<br>business days after the er<br>authorized by the Secreta<br>documentation in the Add   | nployee's firs<br>rv of DHS. do   | st day of er<br>ocumentat<br>ation box; | mploymen<br>tion from L                                      | t, and mist A OF octions.                          | nust  <br>R a c | physically exam<br>combination of d  | ine, or<br>ocume                          | ntative m<br>examine<br>ntation fr | consister<br>om List B | lete and<br>nt with a<br>and Lis | d sign <b>S</b><br>an altern<br>st C. En | ative pr<br>iter any | ocedure<br>additional |
|  |   | List A                                  |  | OF   | ₹               | Lis  | st B                                      |                                    | AND                    |                                  |  | List (               |                       |
| Document Title 1   |   |   |  |  | L               |  |   |                                    |                        |                                  |  |                      |                       |
| Issuing Authority  |   |   |  |  | L               |  |   |                                    |                        |                                  |  |                      |                       |
| Document Number (if any)   |   |   |  |  | L               |  |   |                                    |                        |                                  |  |                      |                       |
| Expiration Date (if any)   |   |   |  |  |                 |  |   |                                    |                        |                                  |  |                      |                       |
| Document Title 2 (if any)  |   |   |  | Α  | ddit            | ional Informati  | on  |                                    |                        |                                  |  |                      |                       |
| 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)   |   |   |  |  | Ch              | eck here if you us   | ed an al                                  | Iternative p                       | orocedure a            | authorize                        | ed by DH                                 | S to exar            | mine documents.       |
| Certification: I attest, under<br>employee, (2) the above-list<br>best of my knowledge, the e  | ed document   | ation appea                             | ars to be ge   | enuine a   | nd to           | relate to the em   |   |                                    |                        |                                  | First Da<br>(mm/dd                       |                      | oloyment              |
| Last Name, First Name and T  | itle of Employe   | er or Authori                           | ized Repres  | entative   |                 | Signature of Em  | iployer o                                 | or Authoriz                        | ed Represe             | entative                         |  | Today's              | s Date (mm/dd/yyyy)   |
| Employer's Business or Organ   | nization Name   |   |  | Employe  | r's Bı          | usiness or Organi  | zation A                                  | ddress, Ci                         | ty or Town,            | , State, 2                       | ZIP Code                                 | I                    |                       |

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 AN  | LIST C  Documents that Establish Employment  Authorization  |
|---|------|---|---|
| <ol> <li>U.S. Passport or U.S. Passport Card</li> <li>Permanent Resident Card or Alien Registration Receipt Card (Form I-551)</li> <li>Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa</li> <li>Employment Authorization Document that contains a photograph (Form I-766)</li> <li>For an individual temporarily authorized to work for a specific employer because of his or her status or parole:         <ol> <li>Form I-94 or Form I-94A that has the following:</li> <li>The same name as the passport; and</li> <li>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> <li>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</li> </ol> |      | <ol> <li>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>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>School ID card with a photograph</li> <li>Voter's registration card</li> <li>U.S. Military card or draft record</li> <li>Military dependent's ID card</li> <li>U.S. Coast Guard Merchant Mariner Card</li> <li>Native American tribal document</li> <li>Driver's license issued by a Canadian government authority</li> <li>For persons under age 18 who are unable to present a document listed above:</li> <li>School record or report card</li> <li>Clinic, doctor, or hospital record</li> <li>Day-care or nursery school record</li> </ol> | 1. A Social Security Account Number card, unless the card includes one of the following restrictions:  (1) NOT VALID FOR EMPLOYMENT  (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION  (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION  2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)  3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal  4. Native American tribal document  5. U.S. Citizen ID Card (Form I-197)  6. Identification Card for Use of Resident Citizen in the United States (Form I-179)  7. Employment authorization document issued by the Department of Homeland Security  For examples, see Section 7 and Section 13 of the M-274 on uscis.gov/i-9-central.  The Form I-766, Employment Authorization Document, is a List A, Item Number 4, document, not a List C |
| admission under the Compact of Free<br>Association Between the United States<br>and the FSM or RMI  |      | Acceptable Receipts   | document.   |
| May he press  | nter | d in lieu of a document listed above for a t  | emporary period   |
| iviay be prese  |      | For receipt validity dates, see the M-274.  | етірогату репоч.  |
| Receipt for a replacement of a lost, stolen, or damaged List A document.  Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual.  | OR   | Receipt for a replacement of a lost, stolen, or damaged List B document.  | Receipt for a replacement of a lost, stolen, or damaged List C document.  |
| Form I-94 with "RE" notation or<br>refugee stamp issued to a refugee.   |      |   |   |

<sup>\*</sup>Refer to the Employment Authorization Extensions page on <u>I-9 Central</u> for more information.

Form I-9 Edition 08/01/23 Page 2 of 4



Last Name (Family Name) from Section 1.

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

# **Department of Homeland Security**

U.S. Citizenship and Immigration Services

First Name (Given Name) from Section 1.

USCIS Form I-9 Supplement A OMB No. 1615-0047 Expires 07/31/2026

Middle initial (if any) from Section 1.

| <b>Instructions:</b> This supplement must be com of Form I-9. The preparer and/or translator must complete, sign, and date a separate cer completed Form I-9. | ıst enter the employee's name | in the spaces provided above. Eac  | ch preparer or translato |
|---|-------------------------------|------------------------------------|--------------------------|
| I attest, under penalty of perjury, that I have knowledge the information is true and corrections.  |                               | of Section 1 of this form and that | t to the best of my      |
| Signature of Preparer or Translator   |                               | Date (mm/dd/yyyy                   | <i>(</i> )               |
| Last Name (Family Name)   | First Name (Given I           | Name)                              | Middle Initial (if any)  |
| Address (Street Number and Name)  | City or Town                  | State                              | ZIP Code                 |

Signature of Preparer or Translator

Last Name (Family Name)

First Name (Given Name)

Middle Initial (if any)

Address (Street Number and Name)

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 (mm | /dd/yyyy) |                         |
|-------------------------------------|---------|-------------------|----------|-----------|-------------------------|
| Last Name (Family Name)             | First I | Name (Given Name) |          |           | Middle Initial (if any) |
| Address (Street Number and Name)    |         | 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 (mr | n/dd/yyyy) |                         |
|-------------------------------------|---------|-------------------|----------|------------|-------------------------|
| Last Name (Family Name)             | First I | Name (Given Name) |          |            | Middle Initial (if any) |
| Address (Street Number and Name)    |         | City or Town      |          | State      | ZIP Code                |

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# **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 07/31/2026

| Last Name (Family Name) from Section 1. | First Name (Given Name) from Section 1. | Middle initial (if any) from Section 1. |
|---|---|---|
|   |   |   |
|   |   |   |

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)

|                                | p this page as part of the e<br>Guidance for Completing F        |                              | d. Additional guidance can b                                   | e foun    | d in the_        |   |
|--------------------------------|--|------------------------------|--|-----------|------------------|---|
| Date of Rehire (if applicable) | New Name (if applicable)   |                              |  |           |                  |   |
| Date (mm/dd/yyyy)              | Last Name (Family Name)  |                              | First Name (Given Name)  |           |                  | Middle Initial                                    |
|                                | ree requires reverification, you<br>prization. Enter the documen |                              | present any acceptable List A opelow.                          | or List ( | C documentat     | ion to show                                       |
| Document Title                 |  | Document Number (if any)     |  | Expira    | tion Date (if an | y) (mm/dd/yyyy)                                   |
|                                |  |                              | yee is authorized to work in<br>to be genuine and to relate to |           |                  |   |
| Name of Employer or Authorize  | ed Representative  | Signature of Employer or Aut | horized Representative   |           | Today's Date     | (mm/dd/yyyy)                                      |
| Additional Information (Initi  | al and date each notation.)                                      |                              |  | ;         |                  | ou used an<br>edure authorized<br>nine documents. |
| Date of Rehire (if applicable) | New Name (if applicable)   |                              |  |           |                  |   |
| Date (mm/dd/yyyy)              | Last Name (Family Name)  |                              | First Name (Given Name)  |           |                  | Middle Initial                                    |
|                                | ree requires reverification, you<br>prization. Enter the documen |                              | present any acceptable List A opelow.                          | or List ( | C documentat     | ion to show                                       |
| Document Title                 |  | Document Number (if any)     |  | Expira    | tion Date (if an | y) (mm/dd/yyyy)                                   |
|                                |  |                              | yee is authorized to work in<br>to be genuine and to relate to |           |                  |   |
| Name of Employer or Authorize  | ed Representative  | Signature of Employer or Aut | horized Representative   |           | Today's Date     | (mm/dd/yyyy)                                      |
| Additional Information (Initi  | al and date each notation.)                                      |                              |  |           |                  | ou used an<br>edure authorized<br>nine documents. |
| Date of Rehire (if applicable) | New Name (if applicable)   |                              |  |           |                  |   |
| Date (mm/dd/yyyy)              | Last Name (Family Name)  |                              | First Name (Given Name)  |           |                  | Middle Initial                                    |
|                                | ee requires reverification, you<br>orization. Enter the documen  |                              | present any acceptable List A opelow.                          | or List C | C documentat     | ion to show                                       |
| Document Title                 |  | Document Number (if any)     |  | Expira    | tion Date (if an | y) (mm/dd/yyyy)                                   |
|                                |  |                              | yee is authorized to work in<br>to be genuine and to relate to |           |                  |   |
| Name of Employer or Authorize  | ed Representative  | Signature of Employer or Aut | horized Representative   |           | Today's Date     | (mm/dd/yyyy)                                      |
| Additional Information (Initi  | al and date each notation.)                                      |                              |  | ;         |                  | ou used an<br>edure authorized<br>nine documents. |

Form I-9 Edition 08/01/23 Page 4 of 4

# **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.

OMB No. 1545-0074

| Department of the Treas |        | Give Form W-   |                                   | <u> </u>                    |                 |  |
|-------------------------|--------|--|-----------------------------------|-----------------------------|-----------------|--|
| Internal Revenue Se     | rvice  | Your withholding is su   | ubject to review by the IR        | S.                          |                 |  |
| Step 1:                 | (a) F  | rst name and middle initial Last n   | name                              |                             | (b) So          | ocial security number                                |
| Enter                   |        |  |                                   |                             |                 |  |
| Personal                | Addre  | ss   |                                   |                             |                 | our name match the                                   |
|                         |        |  |                                   |                             |                 | on your social security<br>If not, to ensure you get |
| Information             | City o | r town, state, and ZIP code  |                                   |                             | credit          | for your earnings,                                   |
|                         |        |  |                                   |                             |                 | t SSA at 800-772-1213 o www.ssa.gov.                 |
|                         | (0)    | Single or Married filing separately  |                                   |                             | or go t         | o www.ssa.gov.                                       |
|                         | (c)    |  |                                   |                             |                 |  |
|                         |        | ☐ Married filing jointly or Qualifying surviving spouse                                    |                                   |                             |                 |  |
|                         |        | Head of household (Check only if you're unmarried and                                      | d pay more than half the costs of | of keeping up a home for yo | urself ar       | id a qualitying individual.                          |
|                         |        | 4 ONLY if they apply to you; otherwise, skim withholding, and when to use the estimato     |                                   |                             | n on e          | ach step, who can                                    |
| Step 2:                 |        | Complete this step if you (1) hold more than   |                                   |                             |                 |  |
| Multiple Job            | s      | also works. The correct amount of withhold   | ling depends on income            | earned from all of th       | ese jol         | os.  |
| or Spouse               |        | Do <b>only one</b> of the following.   |                                   |                             |                 |  |
| Works                   |        | (a) Use the estimator at www.irs.gov/W4Ap<br>or your spouse have self-employment ir        |                                   |                             | (and            | Steps 3–4). If you                                   |
|                         |        | (b) Use the Multiple Jobs Worksheet on pa  | •                                 |                             | or              |  |
|                         |        | (c) If there are only two jobs total, you may  | <u> </u>                          | , ,                         |                 | other job. This                                      |
|                         |        | option is generally more accurate than (higher paying job. Otherwise, (b) is more          | b) if pay at the lower pa         | ying job is more than       |                 |  |
| Step 3:                 | 4.0 11 | If your total income will be \$200,000 or less   | s (\$400,000 or less if ma        | rried filing jointly):      |                 |  |
| Claim<br>Dependent      |        | Multiply the number of qualifying childre  | n under age 17 by \$2,00          | 00 \$                       | -               |  |
| and Other               |        | Multiply the number of other dependent   | s by \$500                        | . \$                        | -               |  |
| Credits                 |        | Add the amounts above for qualifying child this the amount of any other credits. Enter the |                                   | nts. You may add to         | 3               | \$   |
| Step 4                  |        | (a) Other income (not from jobs). If yo  | u want tax withheld fo            | or other income you         | ı               |  |
| (optional):             |        | expect this year that won't have withhol   | ding, enter the amount            | of other income here.       | .               |  |
| Other                   |        | This may include interest, dividends, and  | d retirement income .             |                             | 4(a)            | \$   |
|                         | _      |  |                                   |                             |                 |  |
| Adjustments             | 5      | (b) Deductions. If you expect to claim dedu  |                                   |                             |                 |  |
|                         |        | want to reduce your withholding, use the   | e Deductions Worksheet            | on page 3 and enter         |                 |  |
|                         |        | the result here  |                                   |                             | 4(b)            | \$   |
|                         |        | (a) Extra withholding Enter any additional   | tay you want withhold o           | ach <b>nov poriod</b>       | 4(0)            | ,  |
|                         |        | (c) Extra withholding. Enter any additional  | tax you want withheld e           | ach pay period              | 4(c)            | )   <b>⊅</b>   |
| <br>Step 5:             | Unde   | r penalties of perjury, I declare that this certificate,                                   | to the best of my knowled         | ge and belief, is true, co  | orrect. a       | and complete.  |
| Sign<br>Here            |        |  | ,                                 | _ , , , , , ,               | , -             | ·  |
|                         | Em     | ployee's signature (This form is not valid un  | less you sign it.)                | Da                          | te              |  |
| Employers<br>Only       | Empl   | oyer's name and address  |                                   |                             | Employ<br>numbe | rer identification<br>r (EIN)                        |
|                         |        |  |                                   |                             |                 |  |

Form W-4 (2024)

#### **General Instructions**

Section references are to the Internal Revenue Code.

#### **Future Developments**

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

#### **Purpose of Form**

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

**Exemption from withholding.** You may claim exemption from withholding for 2024 if you meet both of the following conditions: you had no federal income tax liability in 2023 and you expect to have no federal income tax liability in 2024. You had no federal income tax liability in 2023 if (1) your total tax on line 24 on your 2023 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2024 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, 2025.

Your privacy. Steps 2(c) and 4(a) ask for information regarding income you received from sources other than the job associated with this Form W-4. If you have concerns with providing the information asked for in Step 2(c), you may choose Step 2(b) as an alternative; if you have concerns with providing the information asked for in Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c) as an alternative.

**When to use the estimator.** Consider using the estimator at *www.irs.gov/W4App* if you:

- 1. Expect to work only part of the year;
- Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
- 3. 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 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.

Page 2

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

Instead, if you (and your spouse) have a total of only two jobs, you may check the box in option **(c)**. The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is 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 2024 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.

Form W-4 (2024)

#### Step 2(b) – Multiple Jobs Worksheet (Keep for your records.)



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

**Note:** If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

| 1 | <b>Two jobs.</b> 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, <b>skip</b> to line 3 | 1          | \$ |
|---|---|------------|----|
| 2 | <b>Three jobs.</b> 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.  |            |    |
|   | <b>a</b> 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                                  | <b>2</b> a | \$ |
|   | <b>b</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 | <b>Divide</b> the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in <b>Step 4(c)</b> 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 2024 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:   • \$29,200 if you're married filing jointly or a qualifying surviving spouse • \$21,900 if you're head of household • \$14,600 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 Sten 4(h) of Form W-4   | 5          | \$ |

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Form W-4 (2024) Page **4** 

|  |                | ľ                    | Married I            | Filing Joi           | intly or C           | Qualifying           | g Survivi            | ng Spou              | se                   |                      |                        |                        |
|--|----------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|------------------------|
| Higher Paying Job                          |                |                      |                      | Lowe                 | er Paying            | Job Annua            | al Taxable           | Wage & S             | Salary               |                      |                        |                        |
| Annual Taxable<br>Wage & Salary            | \$0 -<br>9,999 | \$10,000 -<br>19,999 | \$20,000 -<br>29,999 | \$30,000 -<br>39,999 | \$40,000 -<br>49,999 | \$50,000 -<br>59,999 | \$60,000 -<br>69,999 | \$70,000 -<br>79,999 | \$80,000 -<br>89,999 | \$90,000 -<br>99,999 | \$100,000 -<br>109,999 | \$110,000 -<br>120,000 |
| \$0 - 9,999                                | \$0            | \$0                  | \$780                | \$850                | \$940                | \$1,020              | \$1,020              | \$1,020              | \$1,020              | \$1,020              | \$1,020                | \$1,370                |
| \$10,000 - 19,999                          | 0              | 780                  | 1,780                | 1,940                | 2,140                | 2,220                | 2,220                | 2,220                | 2,220                | 2,220                | 2,570                  | 3,570                  |
| \$20,000 - 29,999                          | 780            | 1,780                | 2,870                | 3,140                | 3,340                | 3,420                | 3,420                | 3,420                | 3,420                | 3,770                | 4,770                  | 5,770                  |
| \$30,000 - 39,999                          | 850            | 1,940                | 3,140                | 3,410                | 3,610                | 3,690                | 3,690                | 3,690                | 4,040                | 5,040                | 6,040                  | 7,040                  |
| \$40,000 - 49,999                          | 940            | 2,140                | 3,340                | 3,610                | 3,810                | 3,890                | 3,890                | 4,240                | 5,240                | 6,240                | 7,240                  | 8,240                  |
| \$50,000 - 59,999                          | 1,020          | 2,220                | 3,420                | 3,690                | 3,890                | 3,970                | 4,320                | 5,320                | 6,320                | 7,320                | 8,320                  | 9,320                  |
| \$60,000 - 69,999                          | 1,020          | 2,220                | 3,420                | 3,690                | 3,890                | 4,320                | 5,320                | 6,320                | 7,320                | 8,320                | 9,320                  | 10,320                 |
| \$70,000 - 79,999                          | 1,020          | 2,220                | 3,420                | 3,690                | 4,240                | 5,320                | 6,320                | 7,320                | 8,320                | 9,320                | 10,320                 | 11,320                 |
| \$80,000 - 99,999                          | 1,020          | 2,220                | 3,620                | 4,890                | 6,090                | 7,170                | 8,170                | 9,170                | 10,170               | 11,170               | 12,170                 | 13,170                 |
| \$100,000 - 149,999                        | 1,870          | 4,070                | 6,270                | 7,540                | 8,740                | 9,820                | 10,820               | 11,820               | 12,830               | 14,030               | 15,230                 | 16,430                 |
| \$150,000 - 239,999                        | 1,960          | 4,360                | 6,760                | 8,230                | 9,630                | 10,910               | 12,110               | 13,310               | 14,510               | 15,710               | 16,910                 | 18,110                 |
| \$240,000 - 259,999                        | 2,040          | 4,440                | 6,840                | 8,310                | 9,710                | 10,990               | 12,190               | 13,390               | 14,590               | 15,790               | 16,990                 | 18,190                 |
| \$260,000 - 279,999                        | 2,040          | 4,440                | 6,840                | 8,310                | 9,710                | 10,990               | 12,190               | 13,390               | 14,590               | 15,790               | 16,990                 | 18,190                 |
| \$280,000 - 299,999                        | 2,040          | 4,440                | 6,840                | 8,310                | 9,710                | 10,990               | 12,190               | 13,390               | 14,590               | 15,790               | 16,990                 | 18,380                 |
| \$300,000 - 319,999                        | 2,040          | 4,440                | 6,840                | 8,310                | 9,710                | 10,990               | 12,190               | 13,390               | 14,590               | 15,980               | 17,980                 | 19,980                 |
| \$320,000 - 364,999                        | 2,040          | 4,440                | 6,840                | 8,310                | 9,710                | 11,280               | 13,280               | 15,280               | 17,280               | 19,280               | 21,280                 | 23,280                 |
| \$365,000 - 524,999<br>\$525,000 and over  | 2,720<br>3,140 | 6,010<br>6,840       | 9,510<br>10,540      | 12,080<br>13,310     | 14,580<br>16,010     | 16,950<br>18,590     | 19,250<br>21,090     | 21,550               | 23,850<br>26,090     | 26,150<br>28,590     | 28,450<br>31,090       | 30,750                 |
| \$525,000 and over                         | 3,140          | 0,040                |                      | Single o             |                      |                      |                      | 23,590               | 20,090               | 20,590               | 31,090                 | 33,590                 |
| Higher Paying Job                          |                |                      |                      |                      |                      |                      | al Taxable           |                      | Salary               |                      |                        |                        |
| Annual Taxable                             | \$0 -          | \$10,000 -           | \$20,000 -           | \$30,000 -           | \$40,000 -           | \$50,000 -           | \$60,000 -           | \$70,000 -           | \$80,000 -           | \$90,000 -           | \$100,000 -            | \$110,000 -            |
| Wage & Salary                              | 9,999          | 19,999               | 29,999               | 39,999               | 49,999               | 59,999               | 69,999               | 79,999               | 89,999               | 99,999               | 109,999                | 120,000                |
| \$0 - 9,999                                | \$240          | \$870                | \$1,020              | \$1,020              | \$1,020              | \$1,540              | \$1,870              | \$1,870              | \$1,870              | \$1,870              | \$1,910                | \$2,040                |
| \$10,000 - 19,999                          | 870            | 1,680                | 1,830                | 1,830                | 2,350                | 3,350                | 3,680                | 3,680                | 3,680                | 3,720                | 3,920                  | 4,050                  |
| \$20,000 - 29,999                          | 1,020          | 1,830                | 1,980                | 2,510                | 3,510                | 4,510                | 4,830                | 4,830                | 4,870                | 5,070                | 5,270                  | 5,400                  |
| \$30,000 - 39,999                          | 1,020          | 1,830                | 2,510                | 3,510                | 4,510                | 5,510                | 5,830                | 5,870                | 6,070                | 6,270                | 6,470                  | 6,600                  |
| \$40,000 - 59,999                          | 1,390          | 3,200                | 4,360                | 5,360                | 6,360                | 7,370                | 7,890                | 8,090                | 8,290                | 8,490                | 8,690                  | 8,820                  |
| \$60,000 - 79,999                          | 1,870          | 3,680                | 4,830                | 5,840                | 7,040                | 8,240                | 8,770                | 8,970                | 9,170                | 9,370                | 9,570                  | 9,700                  |
| \$80,000 - 99,999                          | 1,870          | 3,690                | 5,040                | 6,240                | 7,440                | 8,640                | 9,170                | 9,370                | 9,570                | 9,770                | 9,970                  | 10,810                 |
| \$100,000 - 124,999                        | 2,040          | 4,050                | 5,400                | 6,600                | 7,800                | 9,000                | 9,530                | 9,730                | 10,180               | 11,180               | 12,180                 | 13,120                 |
| \$125,000 - 149,999                        | 2,040          | 4,050                | 5,400                | 6,600                | 7,800                | 9,000                | 10,180               | 11,180               | 12,180               | 13,180               | 14,180                 | 15,310                 |
| \$150,000 - 174,999                        | 2,040          | 4,050                | 5,400                | 6,860                | 8,860                | 10,860               | 12,180               | 13,180               | 14,230               | 15,530               | 16,830                 | 18,060                 |
| \$175,000 - 199,999                        | 2,040          | 4,710                | 6,860                | 8,860                | 10,860               | 12,860               | 14,380               | 15,680               | 16,980               | 18,280               | 19,580                 | 20,810                 |
| \$200,000 - 249,999<br>\$250,000 - 399,999 | 2,720          | 5,610                | 8,060                | 10,360               | 12,660               | 14,960               | 16,590               | 17,890               | 19,190               | 20,490               | 21,790                 | 23,020                 |
| \$400,000 - 449,999                        | 2,970<br>2,970 | 6,080<br>6,080       | 8,540<br>8,540       | 10,840<br>10,840     | 13,140<br>13,140     | 15,440<br>15,440     | 17,060<br>17,060     | 18,360<br>18,360     | 19,660<br>19,660     | 20,960               | 22,260<br>22,260       | 23,500<br>23,500       |
| \$450,000 - 449,999<br>\$450,000 and over  | 3,140          | 6,450                | 9,110                | 11,610               | 14,110               | 16,610               | 18,430               | 19,930               | 21,430               | 22,930               | 24,430                 | 25,870                 |
| ψ430,000 and over                          | 3,140          | 0,430                | 3,110                |                      |                      | Househo              |                      | 19,900               | 21,400               | 22,300               | 24,430                 | 23,070                 |
| Higher Paying Job                          |                |                      |                      |                      |                      |                      | al Taxable           | Wage & S             | Salary               |                      |                        |                        |
| Annual Taxable                             | \$0 -          | \$10,000 -           | \$20,000 -           | \$30,000 -           | \$40,000 -           | \$50,000 -           | \$60,000 -           | \$70,000 -           | \$80,000 -           | \$90,000 -           | \$100,000 -            | \$110,000 -            |
| Wage & Salary                              | 9,999          | 19,999               | 29,999               | 39,999               | 49,999               | 59,999               | 69,999               | 79,999               | 89,999               | 99,999               | 109,999                | 120,000                |
| \$0 - 9,999                                | \$0            | \$510                | \$850                | \$1,020              | \$1,020              | \$1,020              | \$1,020              | \$1,220              | \$1,870              | \$1,870              | \$1,870                | \$1,960                |
| \$10,000 - 19,999                          | 510            | 1,510                | 2,020                | 2,220                | 2,220                | 2,220                | 2,420                | 3,420                | 4,070                | 4,070                | 4,160                  | 4,360                  |
| \$20,000 - 29,999                          | 850            | 2,020                | 2,560                | 2,760                | 2,760                | 2,960                | 3,960                | 4,960                | 5,610                | 5,700                | 5,900                  | 6,100                  |
| \$30,000 - 39,999                          | 1,020          | 2,220                | 2,760                | 2,960                | 3,160                | 4,160                | 5,160                | 6,160                | 6,900                | 7,100                | 7,300                  | 7,500                  |
| \$40,000 - 59,999                          | 1,020          | 2,220                | 2,810                | 4,010                | 5,010                | 6,010                | 7,070                | 8,270                | 9,120                | 9,320                | 9,520                  | 9,720                  |
| \$60,000 - 79,999                          | 1,070          | 3,270                | 4,810                | 6,010                | 7,070                | 8,270                | 9,470                | 10,670               | 11,520               | 11,720               | 11,920                 | 12,120                 |
| \$80,000 - 99,999<br>\$100,000 - 124,999   | 1,870<br>2,020 | 4,070<br>4,420       | 5,670<br>6,160       | 7,070                | 8,270<br>8,760       | 9,470<br>9,960       | 10,670<br>11,160     | 11,870               | 12,720<br>13,210     | 12,920<br>13,880     | 13,120<br>14,880       | 13,450<br>15,880       |
| \$100,000 - 124,999<br>\$125,000 - 149,999 | 2,020          | 4,420                | 6,180                | 7,560<br>7,580       | 8,780                | 9,980                | 11,160               | 12,360<br>13,250     | 14,900               | 15,900               | 16,900                 | 17,900                 |
| \$150,000 - 174,999<br>\$150,000 - 174,999 | 2,040          | 4,440                | 6,180                | 7,580                | 9,250                | 11,250               | 13,250               | 15,250               | 16,900               | 18,030               | 19,330                 | 20,630                 |
| \$175,000 - 174,999<br>\$175,000 - 199,999 | 2,040          | 4,440                | 7,050                | 9,250                | 11,250               | 13,250               | 15,250               | 17,530               | 19,480               | 20,780               | 22,080                 | 23,380                 |
| \$200,000 - 249,999                        | 2,720          | 5,920                | 8,620                | 11,120               | 13,420               | 15,720               | 18,020               | 20,320               | 22,270               | 23,570               | 24,870                 | 26,170                 |
| \$250,000 - 249,999                        | 2,720          | 6,470                | 9,310                | 11,810               | 14,110               | 16,410               | 18,710               | 21,010               | 22,270               | 24,260               | 25,560                 | 26,860                 |
| \$450,000 and over                         | 3,140          | 6,840                | 9,880                | 12,580               | 15,080               | 17,580               | 20,080               | 22,580               | 24,730               | 26,230               | 27,730                 | 29,230                 |
| \$ 100,000 and 0v01                        | 5,170          | 1 0,040              | 0,000                | 12,000               | 10,000               | 17,000               |                      |                      | ,,,,,,,,             |                      |                        |                        |



This form can be used to manually compute your withholding allowances, or you can electronically compute them at 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  SINGLE or MARRIED (with two or | or more incomes) |
| City, State, and ZIP Code  | ☐ MARRIED (one income) ☐ HEAD OF HOUSEHOLD                           | ·<br>            |
| Number of allowances for Regular Withholding Allowances, Worksheet A   |  |                  |
| Number of allowances from the Estimated Deductions, Worksheet B<br>Total Number of Allowances (A + B) when using the California<br>Withholding Schedules for 2011<br>OR              |  |                  |
| 2. Additional amount of State income tax to be withheld each pay period (if emp OR   | ployer agrees), Worksheet C  |                  |
| <ol><li>I certify under penalty of perjury that I am not subject to California withholding<br/>the Service Member Civil Relief Act, as amended by the Military Spouses Res</li></ol> |  | (Check box here) |
| Under the penalties of perjury, I certify that the number of withholding number to which I am entitled or, if claiming exemption from withhold Signature                             |  |                  |
| Employer's Name and Address  | California Employer Account Number                                   |                  |
| Give the top portion of this page to your employer and keep the remainder for your   |  |                  |

#### 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 <u>California</u> 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.

You should complete this form if either:

- (1) 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,
- (2) You claim additional allowances for estimated deductions.

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

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** 

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.

**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.

**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.

**EXEMPTION FROM WITHOLDING** (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.

# 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. 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.

**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 <u>one</u> employer. Do <u>not</u> 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 <u>entire</u> 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.

| WC  | ORKSHEET A REGULAR WITHHOLDING ALLOWANCES  |
|-----|--|
| (A) | Allowance for yourself — enter 1   |
| (B) | Allowance for your spouse (if not separately claimed by your spouse) — enter 1 • • • • • • • • • • • • • (B) |
| (C) | Allowance for blindness — yourself — enter 1   |
| (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 • • • • • • • • • • • • • • • • • • • |
| (F) | Total — add lines (A) through (E) above  |
|     |  |

#### 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.

| WC  | ORKSHEET B   | ESTIMATED DEDUCTIONS                                  |   |    |   |
|-----|--|---|---|----|---|
| 1.  | Enter an estimate of your itemized deductions for Califorschedules in the FTB 540 form   |   |   | 1  |   |
| 2.  | Enter \$7,340 if married filing joint with two or more allequalifying widow(er) with dependent(s) or \$3,670 if sing married, or married with multiple employers • • • • • | gle or married filing separately, dual income         | - | 2  |   |
| 3.  | Subtract line 2 from line 1, enter difference •••••  |   | = | 3  | _ |
| 4.  | Enter an estimate of your adjustments to income (alimote   | ny payments, IRA deposits)                            | + | 4  |   |
| 5.  | Add line 4 to line 3, enter sum •••••••  | •               | = | 5  |   |
| 6.  | Enter an estimate of your nonwage income (dividends, i   | interest income, alimony receipts)                    | - | 6  |   |
| 7.  | If line 5 is greater than line 6 (if less, see below);<br>Subtract line 6 from line 5, enter difference ••••••   | •••••   | = | 7  |   |
| 8.  | Divide the amount on line 7 by \$1,000, round any fract<br>Enter this number on line 1 of the DE 4. Complete Wor   | tion to the nearest whole numberrksheet C, if needed. |   | 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 Complete Worksheet C  |   |   | 11 |   |

<sup>\*</sup>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  |
|----|--|
|    | Enter estimate of nonwage income (line 6 of Worksheet B)   |
| 3. | Add line 1 and line 2. Enter sum   |
| 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)  |
| 6. | Add line 4 and line 5. Enter sum   |
| 7. | Subtract line 6 from line 3. Enter difference  |
| 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)   |
| 0. | Subtract line 9 from line 8. Enter difference  |
| 1. | Enter any tax credits. (See FTB Form 540)  |
| 2. | Subtract line 11 from line 10. Enter difference. This is your total tax liability • • • • • • • • • • • • 12.  |
| 3. | 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. |
| 4. | Subtract line 13 from line 12. Enter difference. If this is less than zero, you do not need to have additional taxes withheld  |
| 5. | 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 TAXABL                         | E INCOME IS | (       | COMPUTED TAX | IS IS       |  |  |  |
| OVER                                  |             |         | MOUNT<br>ER  | 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 C  | R QUALIFYIN | IG WIDOW(ER  | ) TAXPAYERS |
|---------------|-----------------|-------------|--------------|-------------|
| IF THE TAXABI | LE INCOME IS    | C           | COMPUTED TAX | ( IS        |
| OVER          | BUT NOT<br>OVER |             | MOUNT<br>/ER | 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 |

| U  | nmarried hea  | d of house   | HOLD TAXPAY  | 'ERS  |
|--|---|--|--|---|
| IF THE TAXABLE INCOME IS   |   | COMPUTED TAX IS  |  |   |
| OVER   | BUT NOT<br>OVER   |  | NOUNT<br>R   | PLUS*   |
| \$0<br>\$14,257<br>\$33,780<br>\$43,545<br>\$53,893<br>\$63,657<br>\$1,000,000 | \$14,257<br>\$33,780<br>\$43,545<br>\$53,893<br>\$63,657<br>\$1,000,000<br>and over | 1.100%<br>2.200%<br>4.400%<br>6.600%<br>8.800%<br>10.230%<br>11.330% | \$0<br>\$14,257<br>\$33,780<br>\$43,545<br>\$53,893<br>\$63,657<br>\$1,000,000 | \$0.00<br>\$156.83<br>\$586.34<br>\$1,016.00<br>\$1,698.97<br>\$2,558.20<br>\$98,346.09 |

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

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.

<sup>\*</sup>marginal tax



# NOTICE OF EXCLUSION FROM Calpers MEMBERSHIP

| SOCIAL SECURITY NUMBER   |  | tracted with the California Pu<br>rovide an employee benefit pa<br>lisability benefits. |                             |                    |
|--|--|---|-----------------------------|--------------------|
| 2. CURRENT NAME (LAST)   | (FIRST)                                      |   | (MIDDLE)                    |                    |
| 3. NAME OF PUBLIC AGENCY   | 4. DEPARTMEN                                 | IT OR SCHOOL DISTRICT   | 5. JOB OR                   | POSITION TITLE     |
| 6. TERM OF APPOINTMENT  ☐ PERMANENT ☐ TEMPORARY  | OF WHOLE MONTI                               | NEWLIOLE MONTHO THE ADDOINTMENT IO  |                             | TMENT DATE DD YYYY |
|  |  | MONTHS  |                             |                    |
| 9. TIME BASE    FULL-TIME   INDETERMINAT   | E PART-TIME                                  | IF PART TIME, ENTER THE   | FRACTION OF                 | FULL TIME:         |
| In your present position with th   |  |   | -                           | o because:         |
| Your full-time seasonal of   | r limited term appoin                        | tment is limited to 6 mont  | hs or less.                 |                    |
| <ol><li>Your part-time appointm<br/>one year.</li></ol>  | ent is limited to less t                     | han an average of 20 hou  | ırs per week                | for less than      |
| <ol> <li>Your appointment is an of excludes you from memble diem basis) this fiscal ye</li> </ol>  | ership until you have                        | nergency, substitute, or c<br>worked 1,000 hours (or                                    |                             |                    |
| 4. Your position is excluded   | •  | ct agreement which excluded the contract exclusion (for Public A)                       |                             |                    |
| 5. You are an independent  | contractor.                                  |   |                             |                    |
| <ol><li>You are employed to rer<br/>Exceptions: Persons holding</li></ol>  |  | I service to a city.<br>leputy city attorney, or assistant                              | t city attorney.            |                    |
| <ol> <li>You are employed as a sound only and you are attending</li> </ol>   |  | ool district in a position es<br>e district (for County Scho                            |                             | students           |
| <b>NOTE:</b> If you are a member deposit or service credit), earning your present position. Be Request Form or appoint vi                    | cclusions 1, 2, and 3 sure to notify your er | do not apply to you and y<br>nployer to complete a (Pl                                  | ou should be<br>ERS-1) Meml | a member           |
| If you believe that your employment for an explanation. If you still have to the Actuarial & Employer Servi Sacramento, CA 94229-2709, state | e doubts, you may a<br>ces Branch, Membe     | appeal directly to CalPE<br>ership Analysis & Design                                    | RS by send n Unit, P.O.     | ing a letter       |
| SIGNATURE OF CERTIFYING OFFICER  | TITLE  |   |                             | DATE               |
| SIGNATURE OF EMPLOYEE  | <u> </u>                                     |   |                             | DATE               |
|  |  |   |                             |                    |

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

PERS-AESD-139 (3/08)

# PAYROLL DIRECT DEPOSIT

Signing up for direct deposit is to your advantage - never a lost, delayed or stolen check in the mail.

To busy to make it to the bank, sick, on vacation - direct deposit is the easiest, safest way to go!

It may take up to 3 payroll cycles for direct deposit to go into effect. During the first cycle and possibly the second cycle you will receive a check in the mail, sent to the address you have on file with Human Resources (new hires this is obtained from the address on the W-4 you submit). The second or third payroll cycle will be your first deposit into your account.

To complete authorization:

- 1. Select type of account
- 2. Select type of deposit
- 3. Fill in financial institution information
- 4. Date, print and sign
- 5. YOU MUST ATTACH A VOIDED CHECK!! Or a print out from your banking institution stating your name, routing number, account number, and type of account. A deposit slip is not acceptable.

# Failure to follow these instructions will result in denial of your request, and it will be sent back to you unprocessed.

| I authorize y     | you and the financial institution    | listed below to deposit my pay automatically to my  Checking Account  Saving Account  |  |  |
|-------------------|--------------------------------------|---|--|--|
| authorizatio      | n will remain in effect until I have | reverse a deposit for any payroll entry made to my account in error. This e cancelled it in writing and such time as to afford you a reasonable opportunity |  |  |
| to act on it.     | ☐ New Request ☐ Change               | Date  |  |  |
| FINANCIAL INSTITU | JTION                                | NAME (PLEASE PRINT)   |  |  |
| ADDRESS           |                                      | CO-APPLICANT'S NAME IF JOINT ACCOUNT  |  |  |
| CITY STATE        |                                      | SIGNATURE   |  |  |
| FINANCIAL INSTITU | UTION ACCOUNT NUMBER                 |   |  |  |
|                   | TO BE COMPLI                         | ETED BY YOUR PAYROLL OFFICE -   |  |  |
|                   |                                      |   |  |  |



# 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.

<u>Modesto Junior College TB Clearance</u> - 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 <a href="mailto:mjc.communityed@mjc.edu">mjc.communityed@mjc.edu</a>. Thank you.

# When will I get paid?





## **Full-Time Faculty**

#### **Full-Time Classified Staff**

## **Managers/Administrators**

#### **Payday**

The last working day in the month. <u>Exception</u>: 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  $1^{st}$  of the month through the last day of the month. Example: 9/1/24 - 9/30/24; paid 9/30/24

#### Part-Time Faculty/Overload

Part-Time Classified Hourly & Short-Term

**Community Education** 

**Stipends** 

#### **Pavdav**

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**

Runs from the 1st of the month through the last working day in the month.

Example: 9/1/24 - 9/30/24, paid 10/10/24

### **Students**

#### Pavdav

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 through the 15<sup>th</sup> of the next month. Example: 8/16/24 - 9/15/24, paid 10/10/24

NOTE: Self Service time 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.