

## 提供者注册说明

### 要成为家庭支持服务（IHSS）提供者，您必须：

- ✓ 完成IHSS提供者注册包；
- ✓ 参加强制性的新提供者介绍会；并且
- ✓ 取指纹，并完成犯罪背景调查。

所有这些要求必须在您的提供者注册过程开始之日起的 90天 之内完成。为了获得IHSS计划给提供者的薪水，您必须注册，并获准成为提供者。如果您未能在时间范围内完成这些要求，那么您将不符合工作资格，并不能获得IHSS计划的薪水。

如果您在完成注册要求之前开始提供服务，并且最终被确定为 符合条件 的提供者，那么，您可能有资格获得从您完成提供者注册要求之日期起最多90个日历日内所提供服务的追溯付款。

如果您在完成注册要求 之前 开始提供服务，但最终确定不是合格的提供者，那么，IHSS接受者将负责支付您的服务。

### 现有的提供者

如果您是已参加了提供者介绍会的现有的或返回的提供者， 并且，您通过背景调查的时间短于一（1）年，请将以下材料电邮、传真、邮寄或亲自提交至位于上述地址的 IHSS 办公室：

- ☐ 完成的 IHSS 提供者注册包；请参阅第 2 页上的说明。
- ☐ 如果您的社会保障卡规定“需要授权”（**Authorization Needed**），提交您的社会保障卡复印件，以及您的居住外国人卡或工作许可证（Resident Alien or Employment Authorization Card）的原件。

如果您从另一县搬到这里，并且当前是提供者，请提供您有效的照片身份证件和社会保障卡的复印件。

### 新提供者

如果您是 新的 提供者（以前未注册过，或距离您上次工作已经有 12 个月或更长时间），请 亲自 到位于上述地址的 IHSS 办公室提交/完成如下材料：

- ☐ 完成的 IHSS 提供者注册包；请参阅第 2 页上的说明。
- ☐ 签名的社会保障卡原件。如果您的社会保障卡规定“需要授权”，那么，包括提交您的居住外国人卡或工作许可证的原件。请在提供者介绍会上亲自提交。
- ☐ 您的有效/未到期的政府签发的照片证件（加州驾照或身份证、美国护照或军人身份证）的原件。请在提供者介绍会上亲自提交。
- ☐ IHSS 新提供者情况介绍会
  - 欲参加完成远程=介绍会（线上进行），请访问[IHSS提供者注册页面](https://ihsspe.acgov.org/)（ihsspe.acgov.org/）

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○ 新提供者介绍会日期可从如下渠道获得：

- IHSS 网 站：  
[https://alamedasocialservices.org/public/services/elders\\_and disabled\\_adults/in\\_home Supportive services.cfm](https://alamedasocialservices.org/public/services/elders_and_disabled_adults/in_home_supportive_services.cfm);
- IHSS 办公室，地址：6955 Foothill Blvd., 1<sup>st</sup> Floor Suite 143, Oakland, Ca 94605; 或
- IHSS 工资表呼叫中心，电话 510.577.1877
- 介绍会仅针对提供者——不接纳接受者和儿童等访客

□ 将提供有关实时扫描取指纹站点的信息，以便您完成犯罪背景调查。您需要负担此费用。

## 完成提供者注册包的说明

### 新的和现有的提供者

1. 如果您是新的或现有的提供者，请填写以下表格：

- SOC 426A, IHSS 接受者指定提供者表格（提供者部分为必填项）
- W-4, 员工预扣税证明表格（选填）
- DE-4, 州府员工预扣税证明表格（选填）

2. 用以下方式之一提交所有的必填注册表格（注册包）：

- 电邮：[IHSSProviderEnrollment@acgov.org](mailto:IHSSProviderEnrollment@acgov.org)
- 传真：(510) 577-1803
- 邮寄：In-Home Supportive Services  
6955 Foothill Blvd., Suite 300  
Oakland, CA 94605
- 亲自提交：Office Lobby at Suite 143

3. 保留以下表格，作为您的记录：

- PUB 104, IHSS 个人提供者福利和服务信息表格
- SOC 426C, IHSS 加州法案条款表格
- SOC 847, 给潜在提供者的、关于 IHSS 提供者注册流程的重要信息表格
- 工伤赔偿的事实表格
- 72-16, 普遍注意事项通知表格

### IHSS 接受者

1. 如果您是接受者，请填写以下表格：

- SOC 426A, IHSS 接受者指定提供者表格（必填）
- 如果您要终止之前的提供者：
  - 70-19, 提供者离开或中止表格（选填）

如需协助，请致电（510）577-1877。谢谢。

## 給未來看護人有關居家援助服務(IHSS)計劃 看護人登記程序的重要資料

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IHSS 看護人是一個提供服務給一個在 IHSS 居家援助服務計劃下接受服務的人。如果你想成為一個 IHSS 看護人，你必須在你開始登記程序日期後的 90 日之內完成所有下面列出的步驟，才可以登記成為看護人和提供服務並領取 IHSS 計劃的款項。這些步驟不需要以任何特定次序來進行，如果你相信你在過去 10 年有刑事拘捕和/或定罪，無論多麼輕微，你應該從第 2 步驟開始，因為你只有 90 天的時間完成所有的步驟，而且加州司法部 (DOJ) 可能需要較長時間去審查你的犯罪歷史，並提供郡政府你犯罪的罪犯記錄。

### 第 1 步. 填妥及簽署 IHSS 計劃看護人的登記表格 (SOC426)，並親自交回郡政府 IHSS 辦事處或 IHSS 公共主管部門。

- 從郡政府 IHSS 辦事處或公共主管部門拿取一份 SOC426 表格。請在你填寫之前詳細閱讀。
- 填寫 SOC426 並真實的回答所有問題。你 **必須報告** 你曾否犯了任何被定罪的罪行而致使你不能提供服務。
- 攜同由美國聯邦或州政府部門簽發有照片的有效身份證件或聯邦認可的阿拉斯加土著部落組織和社會保險卡正本，或社會安全局發出的補發新卡。
- 你在看護人登記表格 (SOC426) 提供的資料將會經過加州司法部門 (DOJ) 核實犯罪背景調查。

### 第 2 步. 打印指紋，並通過加州司法部的犯罪背景調查。

- 郡政府 IHSS 辦公室或公共主管部門可以指示你如何打印指紋。請不要試圖打印指紋直到你從郡政府收取到指示。
- 你可以在一些地方執法機構（警察局或司法部門）或提供電子掃描指紋（現場掃描）服務的商業機打印指紋。郡政府 IHSS 辦公室或公共主管部門可以給你一個就近地點的名單。
- 州法律規規定你支付打印指紋和犯罪背景調查的費用。費用取決於你在何處打印指紋；費用範圍從 \$40 至 \$90 美元。
- 倘若犯罪背景調查確認你 **有被裁定** 犯任何第一級和第二級的罪行，請閱讀下面的部分和下一頁的章節。

在過去的10年，倘若你曾經被定罪，或經定罪後被監禁，不論是第一級還是第二級的罪行，你不合資格登記為IHSS服務提供者，或者領取因為提供IHSS服務而收取的款項。

<b>第一級罪行包括：</b> <ul style="list-style-type: none"><li>指定的虐待小孩罪(刑事法規(PC)第273a(a))欄</li><li>虐待老年人或你有血緣關係的成年人(刑事法規(PC)第368欄); 和</li><li>詐騙政府醫療或協助服務計劃。</li></ul>	倘若你在過去10年裡有任何 <b>第一級的罪行</b> 被定罪，你 <u>不合</u> 資格登記成為服務提供者。 <ul style="list-style-type: none"><li>你<u>不合</u>資格登記即使你的<b>第一級的</b>犯罪記錄已被刪除。</li></ul>
<b>第二級罪行包括：</b> <ul style="list-style-type: none"><li>暴力或嚴重罪行，如在PC第667.5(c)欄，和刑事法規第1192.7(c)欄的指定，</li><li>任何人犯重罪根據PC第290(c)欄須登記為性犯罪者，和</li><li>根據在福利和慈善法規 (W&amp;IC)第10980(c)(2)和10980(g)(2)欄的定義，對公共社會服務計劃作出詐欺罪。</li></ul> <p>你可向IHSS辦公室或IHSS公共主管部門查詢有關第一級和第二級罪行的列表。</p>	倘若你在過去10年裡有任何 <b>第二級的罪行</b> 被定罪，你或許有資格成為服務提供者 — <ul style="list-style-type: none"><li>如果你<b>第二級的</b>犯罪記錄已經或可以被刪除。</li><li>如果一個IHSS受看護人要求個人豁免去申請僱用你。</li><li>如果你被批准了一般的例外情況。</li></ul> <p>欲獲得更多的資料，請參閱以下章節。</p>

## 刪除第2級罪行

- 如果你有第2級犯罪的康復證書或記錄已經刪除，你或許符合資格成為IHSS服務看護人。請提供有關你記錄刪除的康復證書副本和填妥的SOC426表格。
- 如果你正在進行犯罪記錄刪除，你應該完成記錄刪除過程，然後再繼續進行犯罪背景調查。

## 2級罪行沒有裁定罪的個別豁免

儘管你的刑事罪行，個別豁免只能让你為選擇聘用你的指定受看護人提供服務。

- 受看護人必須請求並提交受看護人的看護人請求豁免表格 (SOC862) 到郡政府IHSS辦公室或公共主管部門，這樣你才可以提供服務。
- 願意聘用你的IHSS受看護人必須知會有關你的刑事罪行，但是，他/她會被指示將犯罪資料保密。
- 你作為看護人，如果你也是受看護人的授權代表，你是不准許代表受看護人簽署豁免請求去免除你已被定罪的罪行。在這種情況下，豁免請求必須直接由受看護人簽署或，如果這是不可能的話，必須宣佈由另一個授權代表簽署此豁免請求。

倘若你的受看護人簽署一個允許你只為他/她工作的個別豁免表格，不論他/她移居到另一個郡或你決定為另一個在另個郡居住的受看護人工作，你將須在新的郡填交另外一個犯罪背景調查，而你工作的受看護人也須提交個別豁免表格。

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## 2級罪行的一般例外情況請求

任何人因犯了2級罪並且被認為不符合資格登記為看護人, 但希望登記在看護人名單上, 可以申請一般的例外情況請求。

- 填寫IHSS看護人申請者的一般例外情況請求表格 (SOC863) 申請一般的例外情況。
- 你需要提供支緩文件 (例如就業履歷, 個人推薦書等), 以支緩你申請一般的例外情況。

如果你是因為第1級和第2級刑事罪而被取消資格的話, 你可以向郡政府索取一份你的刑事罪犯 (CORI) 副本。請注意, (CORI) 只能用於此登記程序。

**假如你認為你的犯罪背景資料不正確, 你可在DOJ(司法部)記錄覆審程序中提出質問。**

DOJ記錄審查程序包括提交指紋, 支付處理費, 並按照DOJ網站<http://ag.ca.gov/fingerprints/security.php>的指示。如果你記錄中有犯罪的資料, 在回覆中應包括不準確或不完整的指證表格 (FORM BCII 8706)。

### 第3步. 參加一個由郡政府主持的IHSS計劃看護人培訓班

- 郡政府IHSS辦公室或公共主管部門會告訴你在何時何地參加培訓班。
- 培訓班提供有關IHSS計劃重要的資料, 以及你作為一個看護人必須遵循的條例和規定。

### 第4步. 在IHSS計劃提供者培訓班完結時, 簽署IHSS計劃看護人的登記同意書 (SOC 846)。

- 簽署SOC846後, 你表示作為IHSS計劃的一個看護人, 你理解並同意IHSS計劃的條例和規定。

你所有提交和任何你從郡政府收到的文件, 你應該保留一份副本作為記錄。

你一旦成功地完成這四(4)步驟, 而且你已被郡政府或公共主管部門批准成為IHSS服務看護人, 只要你是一個活躍的看護人, 而且你的犯罪背景調查結果保持清白, 你將繼續有資格提供服務給任何IHSS受看護人。

**倘若你沒有在你開始看護人登記程序之後90天內完成這四(4)步驟, 你會不符合資格工作和領取作為IHSS看護人的款項, 而且將需要再次重新開始登記程序去登記成為IHSS服務看護人。**

如果你有任何有關這些看護人登記規定的問題, 請聯絡你的郡政府IHSS辦公室或IHSS公共主管部門。

## 居家援助服務 (IHSS) 計劃 領取者指定的提供者

### 指示：

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

### A 部分. 提供者的指定領取者

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

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

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



## B 部分. 領取者同意書

### 我了解並同意：

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

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

### C 部分. 領取者確認

我了解並同意遵守所有列在本表格的要求。

領取者簽名：	日期：
書寫名字：	
授權代表之簽名：	日期：
書寫姓名：	

### FOR COUNTY USE ONLY (只供郡政府使用)

WORKER NAME:	DATE:
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成人、老年化和 Medi-Cal 服務部門  
到府支援服務  
6955 Foothill Blvd., Suite 300  
Oakland, CA 94605  
**服務員離職或終止服務表**

服務員姓名 (姓氏, 名字)	
地址	城市, 州, 及郵遞區號
電話號碼	社會安全號碼

**服務員以此表格作為以下要求的書面遞交:**

<input type="checkbox"/> 以下接受服務者終止僱用服務員:	
<input type="checkbox"/> 以下接受服務者將服務員置於離職(暫時停止服務)狀態:	
接受服務者之資訊	
姓名 (姓氏, 名字)	
案件編號或社會安全號碼	電話號碼
工作截止日	從月初至截止日批准之工作總時數
請求離職或終止服務之理由:	
<input type="checkbox"/> 辭職/解僱	<input type="checkbox"/> 接受服務者住院中
<input type="checkbox"/> 殘疾/勞工賠償傷害	<input type="checkbox"/> 接受服務者已死亡
<input type="checkbox"/> 接受服務者不再有資格獲得服務	
<input type="checkbox"/> 接受服務者休假中, 離郡/離州/出國中。預計返回日期。	
<input type="checkbox"/> 其它理由	

填表人為: <input type="checkbox"/> 接受服務者 <input type="checkbox"/> 服務員 <input type="checkbox"/> 接受服務者授權之代表人	
正體書寫姓名	日期
簽名	

本欄供郡政府專用
----------

## 社會安全

18歲或18歲以上，不是僱主 / 接受服務者的父母之個人服務提供者可享有社會安全福利。倘若你成為完全殘障或退休，並且你符合某些資格規定的話，你可享有福利。社會安全 (FICA) 的稅會從你的薪水中扣取。此項福利包括每個月給你或你眷屬的退休金或殘障金。你應當跟你當地的社會安全局聯絡獲取資訊和 / 或申請社會安全。該辦公室的電話號碼和地址列在電話簿的白頁內，標題為 "United State Government, Social Security Administration" (聯邦政府，社會安全局)

## 聯邦醫療保險稅

醫療保險 (MediCare) 是保健和醫療福利，屬於整套社會安全福利的一部分。過去醫療保險是包含在社會安全 (FICA) 稅中扣除。聯邦法律現在規定這些稅和所扣除之金額須分項列表。有關醫療保險稅的問題應該向社會安全局提出。

## 州政府殘障保險(SDI)

如果你變成殘障因而不能正常工作，並且你符合某些資格規定的話，你可享有州政府殘障保險的福利。你的薪水會有一項 SDI 的扣除。州政府殘障保險福利最多只能領取 52 週。請聯絡你當地的就業發展局 (EDD) 以取得資訊和 / 或申請州政府殘障保險金。這個辦公室的地址和電話號碼列於電

話號碼簿白頁 "California State of, Employment Development Department" (加州州政府，就業發展局) 項目下。假如你是你所服務人士的父母，配偶或子女，你可以經由申請選保州殘障保險以參加 SDI 計畫。請向郡社會服務工作人員索取選保 SDI 保險申請表。假如你要此項可選擇的保險，保險費用將從你薪水扣除。所有其他個人服務提供者假如他們 IHSS 一季收入超過 \$750 的話，他們自動享有 SDI 保險。

## 失業保險 (UI)

假如你身體健全能工作，也不是僱主 / 接受服務者的父母或配偶，且符合某些資格規定，若你失業的話，你可領取失業保險 (UI) 福利。UI 不從你的薪水扣除。失業保險的福利最長可領取 26 週。請聯絡你當地的加州就業發展局以取得有關資訊和 / 或申請失業保險金。該辦公室的地址和電話號碼列於電話號碼簿白頁 "California State of, Employment Development Department" (加州州政府，就業發展局) 項目下。

## 勞工賠償

假如你工作時受傷或由於工作之故生病，並且你符合某些資格規定，你可領取勞工賠償福利。勞工賠償不從你的薪水支票扣除。如果你工作時受傷你應當立即就醫，然後通知你僱主 / 接受服務者的郡社會服務工作人員。郡社會服務員有申報勞工賠償的申訴表格，填妥後交回給郡福利部門。關於勞工賠償更多資訊請跟資訊協助專員聯絡，電話號碼是：1-800-736-7401。

## 預扣所得稅

如果你申請並且你符合某些資格規定的話，你可以讓州和聯邦的所得稅從你薪水中扣除。個人服務提供者所得稅扣除純屬自願。假如你願意讓州和聯邦所得稅從你薪水中扣除你可以填預扣所得稅表 (W-4)，將表格寄給你的郡福利辦公室。如果你不讓州和聯邦所得稅從你薪水中扣除，到年底時你還是需要申報所得稅，並且還可能需要付所得稅。如果你需要額外的 W-4 表格或須要更改扣除額，或須要決定你扣除的狀況，你應當跟你的僱主 / 接受你服務者的郡社會工作人員聯絡。

關於州所得稅預扣的資訊，你應當跟你當地的加州稅務局聯絡。該局辦公室的電話號碼和地址列於電話白頁 "California, State of, Franchise Tax Board" (加州，州，稅務局) 項下。關於聯邦所得稅預扣的資訊，你應當聯絡你當地的國稅局 (IRS)。該局辦公室的電話號碼和地址列於電話白頁 "United States Government, Internal Revenue Service" (聯邦政府，國稅局) 項下。

## 工作所得寬減額 (EIC)

你可能符合申報工作所得稅寬減額 (EIC) 的條件。請仔細閱讀填報 W-5 (作工所得收入寬減額預付證明)，看你是否符合條件。假如你符合申報 EIC 條件，你可以選擇在領薪資時預先使用你的寬減額，而不是等到申報所得稅時才用。關於 EIC 的資訊，你應當聯絡你當地的國稅局辦公室或你的稅務顧問。

## 歡迎你加入 家中協助服務 (IHSS) 個人服務提供者的工作

這份通知簡短地描述你可能可以獲得的福利以及你繳交收入所得稅的責任。請仔細閱讀這張單子。此外，請記住，你的僱主是領取IHSS福利領取人，而不是加州政府也不是郡福利部門 (CWD)。加州政府代你的僱主印發這張單子，並代發你的薪資支票，所有的行政手續是由CWD處理。

什麼時候你有任何關於你的薪資支票或工作時數單的問題請和CWD聯絡。在付薪期終結時 (不是在付薪期還未結束前)，請總是在工作時數單上簽署姓名和日期，還要請你的僱主簽名及日期，然後將工作時數單郵寄至在工作時數單右下角的CWD地址以避免耽延收到薪資。請記住：你的地址或電話號碼有任何改變，請務必通知CWD。

我的郡服務工作人員是：

姓名 \_\_\_\_\_

地址 \_\_\_\_\_

電話號碼: \_\_\_\_\_

郡

有關IHSS的資訊  
請洽詢  
你當地的郡福利辦公室



STATE OF CALIFORNIA  
加利福尼亞州

HEALTH AND HUMAN SERVICES AGENCY  
健康人文服務部

DEPARTMENT OF SOCIAL SERVICES  
社會服務處

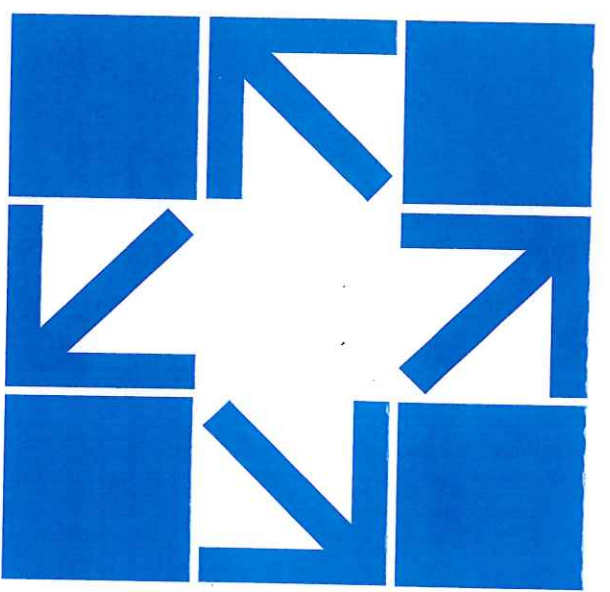
# 家中 協助 服務

個人  
服務提供者  
福利  
及  
服務  
資訊



CDSS

CALIFORNIA  
DEPARTMENT OF  
SOCIAL SERVICES  
加州社會服務處



This pamphlet is available in Spanish. For a free copy, please write:  
CWCI, 1333 Broadway, Suite 510, Oakland, CA 94612.

Este información está traducido al español. Para conseguir una copia, favor de escribir a: CWCI, 1333 Broadway, Suite 510, Oakland, CA 94612.

The information in this pamphlet has been approved by the Administrative Director of the Division of Workers' Compensation.

To reorder: This pamphlet, as well as state-approved workers' compensation posting notices, DWC-1 claim forms, and other information for injured workers and employers may be ordered from the online store at [www.cwci.org](http://www.cwci.org), or you may request an order form by calling 510-251-9470.

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California Workers' Compensation Institute  
1333 Broadway, Suite 510, Oakland, CA 94612  
[www.cwci.org](http://www.cwci.org)

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Rev. 9/15



# Facts About Workers' Compensation



## The Way It Was

In the early 20th century, workers injured on the job had to sue their employer to recover medical expenses and lost wages. Lawsuits took months and sometimes years. Juries had to decide who was at fault and how much, if anything, would be paid. In most instances, the worker got nothing. It was costly, time consuming, and often unfair.

## The Way It Is

Today, the California workers' compensation law provides a faster, fairer way to take care of injured workers... where fault doesn't have to be proved to recover medical expenses and lost wages. This job-injury insurance is paid for by your employer and supervised by the state. It pays your medical bills, and if you can't work due to a job-related injury or illness, it provides money to help replace lost wages until you can return to work.

## Who's Covered?

Almost every employee in California is protected by workers' compensation, but there are a few exceptions. People in business for themselves and unpaid volunteers may not be covered. Maritime workers and federal employees are covered by similar laws. If you have a question about coverage, ask your employer.

## What's Covered?

Any injury or illness is covered if it's due to your job. It can be caused by one event like a fall, or repeated exposures, such as repetitive motion over time. Everything from first-aid type injuries to serious accidents is covered. Workers' compensation even covers injuries – including physical or psychiatric injuries – resulting from a workplace crime. (Some injuries from voluntary, off-duty recreational, social or athletic activity – for example, the company bowling team – may not be covered. Check with your supervisor or the claims administrator listed at the end of this document if you have questions.)

Coverage is automatic and immediate. There is no qualifying period, no need to earn a certain amount in wages before you're covered... protection begins the first minute you're on the job.

## What You Have To Do

If you have a work injury or illness, immediately notify your supervisor or call the phone number for the employer representative listed on the back of this pamphlet so you can get medical help right away. If it's more than a simple first-aid injury, your employer will give you a claim form so you can describe the injury and how, when and where it happened. To file a claim, complete the "Employee" section of the claim form. Keep one copy and return the rest to your employer. Your employer will then complete the "Employer" section, give you a signed and dated copy of the form, keep one copy and send one to the claims administrator, the company that is responsible for handling your claim and notifying you about your eligibility for benefits.

Benefits can't start until the claims administrator knows of the injury, so report the injury and file the claim form with your employer as soon as possible. State law requires that within one working day of receiving a claim form employers authorize medical care consistent with applicable treatment guidelines for the injury. Employers may be liable for as much as \$10,000 in treatment until a claim is accepted or rejected. Delays in reporting may delay workers' compensation benefits, and you could lose your right to benefits if your employer does not learn of your injury within 30 days of the date of injury. If your injury or illness develops over time, report it as soon as you learn it was caused by your job. To ensure your right to benefits, report every injury, no matter how slight, and request a claim form if it's more than a minor injury requiring only first aid.

## Benefits

The California workers' compensation law guarantees you three kinds of benefits:

- All reasonable and necessary medical care for your injury or illness... with no deductibles. Medical benefits may include treatment by a doctor, hospital services, lab tests, x-rays, physical therapy, medicines, medical equipment and transportation costs to and from appointments. Workers' compensation medical services are subject to authorization for medical necessity and there are limits on the number of chiropractic, physical therapy and occupational therapy visits.
- Tax-free payments to help replace lost wages while you are temporarily disabled. Additional payments are made if the injury causes a permanent disability or death.
- If your injury or illness causes permanent disability that prevents you from returning to work and your employer doesn't offer appropriate modified or alternative work, you may be eligible for a supplemental job displacement benefit. This is a nontransferable voucher of up to \$6,000 for education-related training and/or skill enhancement at state-approved schools, and other services and resources to help you get back to work.

## Benefit Payments

■ **Medical Care:** All medical bills for reasonable and necessary treatment will be paid directly by the claims administrator, so you should never receive a bill. The name and phone number of the claims administrator are at the end of this pamphlet and are posted at your workplace.

■ **Temporary Disability:** If you are unable to work for more than three days, including weekends, you are entitled to temporary disability (TD) payments to help replace your lost wages. About two weeks after reporting the injury, you'll get a check from the claims administrator. You will continue to receive TD checks every two weeks after that until the doctor says you can return to work, or that your medical condition is "permanent and stationary." (Payments won't be made for the first three days, however, unless you're hospitalized as an inpatient or unable to work more than 14 days.) The amount of these checks will be two-thirds of your average wage, subject to minimums and maximums set by the state legislature. It probably won't be the full amount of your regular paycheck, but there are no deductions and the payments are tax free. Under state law, TD payments for a single injury may not extend for more than 104 compensable weeks within five years from the date of injury, or for more than 240 weeks within five years from the date of injury for a few long-term injuries such as severe burns or chronic lung disease. If you reach the maximum TD payment period before you can return to work or before your medical condition becomes permanent and stationary, you may be able to obtain State Disability Benefits through the California Employment Development Department (EDD). You also may be able to get these benefits if your TD is delayed or denied. There are time restrictions, however, so contact EDD at (800) 480-3287 or [www.edd.ca.gov](http://www.edd.ca.gov) for information on when and how to apply.

■ **Permanent Disability:** If your injury or illness results in a permanent loss of physical or mental function that a doctor can measure, you may receive permanent disability payments. The amount depends on the doctor's report, how much of the permanent disability was directly caused by your work, and factors such as your age, occupation, type of injury, and date of injury. The minimum and maximum amounts are set by state law, and vary by injury date, but if you have a permanent disability, your claims administrator will send you a letter explaining how the benefit was calculated. In general, the total amount is set at a weekly rate spread over a fixed number of weeks. The first payment is due within 14 days after the final temporary disability payment, or if you were not receiving temporary disability, 14 days after your doctor says your condition is permanent and stationary. After that, the benefit will be paid every 14 days until you reach the maximum or until you settle your case and receive a lump sum.

■ **Death Benefits:** If the injury or illness causes death, payments may be made to individuals who were financially dependent on you. These benefits are set by state law and the amount depends on the number of dependents and the date of injury. Generally, the payments are made at the same rate as temporary disability payments, however, no payments will be less than \$224 per week. Workers' compensation also provides a burial allowance.

■ **Supplemental Job Displacement Benefit:** If the claims administrator receives a doctor's report that you have recovered as much as possible from your job injury, and that you have a permanent disability, within 60 days you may receive a form with an offer of regular, modified or alternative work from your employer. If 60 days after receiving the doctor's report your employer has not offered you regular, modified or alternative work, your claims administrator has 20 days to provide you a Supplemental Job Displacement Benefit. This is a voucher for up to \$6,000 that you can use for retraining or skill enhancement at a state accredited school, books, required tools, license or certification fees, or other resources that can help you find a new job. There are limits on how much you can spend for some items, but if you qualify, you'll receive a letter explaining what types of expenses are covered, the limits, documentation requirements, and deadlines for using this benefit.

## Other Resources

Workers' compensation is sometimes confused with State Disability Insurance (SDI). They seem similar, but there are important differences. Workers' compensation insurance covers on-the-job injuries and illnesses and is paid for entirely by your employer. On the other hand, SDI covers off-the-job injuries or sickness, and is paid for by deductions from your paycheck. If you are not receiving workers' compensation benefits, you may be able to get State Disability benefits. For information, call the local office of the state Employment Development Department listed in the government pages of your phone book, or learn more at [www.edd.ca.gov/disability](http://www.edd.ca.gov/disability).

If you receive a Supplemental Job Displacement Benefit voucher, you may qualify for additional money from the Return to Work Supplement Program. This program is administered by the California Department of Industrial Relations, so if you qualify, a check will be issued by the state, not the workers' compensation claims administrator, as this is not a workers' compensation benefit. For details on eligibility and how to apply, visit the Return to Work Supplement Program section of the Department of Industrial Relations web site at [www.dir.ca.gov/RTWSP/RTWSP.html](http://www.dir.ca.gov/RTWSP/RTWSP.html) or contact the local DWC Information and Assistance office listed in the back of this pamphlet.

## If You Have Questions

... ask your supervisor or employer representative. Or contact the workers' compensation claims administrator (the name and phone number are listed at the end of this pamphlet and are posted at your workplace).

Information prepared by the state for injured workers also is posted on the DWC web site at [www.dwc.ca.gov](http://www.dwc.ca.gov). In addition, you can contact an information and assistance officer at the State Division of Workers' Compensation (DWC). Information and assistance officers are available at no charge to answer questions, review problems and provide additional written information about workers' compensation. The local office is listed at the end of this pamphlet, posted at your workplace, and in the white pages of the phone book under State Government Offices/Industrial Relations/Workers' Compensation. For a list of all information and assistance offices throughout the state, or to hear recorded information, call (800) 736-7401.

## More About Medical Care

Good medical care is important – to you, your family and your employer. Quality medical treatment is the quickest way to recovery.

- If emergency medical care is needed, immediately call 911 or go to the nearest hospital emergency room.
- For nonemergency medical care, notify your supervisor and go to the clinic/doctor's office listed on the back of this pamphlet or on the workers' compensation poster at your workplace. If only first-aid is needed and it is available at your workplace, seek it immediately. If it's more than a simple first-aid injury, ask your employer for a claim form.
- To make sure your medical bills get paid and you get all of your benefits, complete the "Employee" section of the claim form and return it to your employer as soon as possible. Employers must notify the claims administrator and authorize medical care within one working day of receiving a claim form, so get a signed and dated copy back from your employer and keep it with the other paperwork related to your claim.
- Your claims administrator will arrange medical care that meets the applicable treatment guidelines for the injury. The doctor, who may be a



# **PREDESIGNATION OF PERSONAL PHYSICIAN**

In the event you sustain an injury or illness related to your employment, you may be treated for such injury or illness by your personal medical doctor (M.D.), doctor of osteopathic medicine (D.O.) or medical group if:

- on the date of your injury you have health care coverage for injuries or illnesses that are not work related;
- the doctor is your regular physician, who shall be either a physician who has limited his or her practice of medicine to general practice or who is a board-certified or board-eligible internist, pediatrician, obstetrician-gynecologist, or family practitioner, and has previously directed your medical treatment, and retains your medical records;
- your "personal physician" may be a medical group if it is a single corporation or partnership composed of licensed doctors of medicine or osteopathy, which operates an integrated multispecialty medical group providing comprehensive medical services predominantly for nonoccupational illnesses and injuries;
- prior to the injury your doctor agrees to treat you for work injuries or illnesses; that you want your personal doctor to treat you for a work-related injury or illness, and (2) your personal doctor's name and business address.

## **NOTICE OF PREDESIGNATION OF PERSONAL PHYSICIAN**

Employee: Complete this section.

To: \_\_\_\_\_ (name of employer)

If I have a work-related injury or illness, I choose to be treated by:

(name of doctor) (M.D., D.O., or medical group)

(street address, city, state, ZIP)

(telephone number)

Employee Name: \_\_\_\_\_

(please print)

Employee's Address: \_\_\_\_\_

Name of Insurance Company, Plan or Fund providing health coverage for non-occupational injuries or illnesses: \_\_\_\_\_

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

Date: \_\_\_\_\_ Date: \_\_\_\_\_  
(Physician or Designated Employee of the Physician or Medical Group)  
The physician is not required to sign this form, however, if the physician or designated employee of the physician does not sign, other documentation of the physician's agreement to be redesignated will be required pursuant to Title 8, California Code of Regulations, section 9780.1(a)(3).

## **Title 8, California Code of Regulations, section 9783.**

### **(Optional DWC Form 9783, July 1, 2014)**

**Note to Employee:** Unless an employee agrees, neither the employer nor the claims administrator shall contact your personal physician to confirm a predesignation [CCR 9780.1(f)]. If your physician did not sign above, other documentation that they agreed to be redesignated prior to the injury will be required. If you agree that after receiving this form your employer or claims administrator may contact your physician to confirm the predesignation, sign below:

Employee Signature: \_\_\_\_\_

Note to Employer: \_\_\_\_\_ Date: \_\_\_\_\_

**Note to Physician:** California workers' compensation medical services are subject to utilization review for medical necessity, reporting requirements, and the California Official Medical Fee Schedule. The following optional information may assist communication and facilitate the authorization, reporting, recordkeeping and payment processes:

Office Manager/Billing Contact: \_\_\_\_\_

Phone: \_\_\_\_\_

Mailing Address (if different from street address): \_\_\_\_\_

Fax: \_\_\_\_\_ Email: \_\_\_\_\_

Physician License #: \_\_\_\_\_

Physician Tax I.D. #: \_\_\_\_\_

specialist for your type of injury, will be familiar with workers' compensation requirements and will report promptly so your benefits can be paid. Your employer may have a Medical Provider Network (MPN), which is a network of health care providers who treat workers injured on the job. If so, MPN contact information can be found on the back of this pamphlet and on the workers' compensation poster at your worksite. You also can request information on how to use the MPN by asking your employer, or by visiting the MPN website or calling the MPN phone number listed in this pamphlet and on the workers' compensation poster.

The doctor responsible for developing your treatment plan and managing your care is your "primary treating physician" (PTP). Your PTP also will coordinate any care you receive from other medical providers. Workers' compensation medical services are subject to authorization, and must meet the state's treatment guidelines for the type of injury. If a medical service requested by your PTP or another provider is determined not medically necessary, you will receive information on how to appeal that decision, but if you choose to appeal you must do so within 30 days of receiving the decision.

The PTP also will decide when you can return to work and may review your job description with you and your employer to define any limitations or restrictions that you may have when you go back to work. For a serious injury, the PTP will write reports about any permanent disability or need for future medical care.

You can be treated by your personal doctor immediately if you have health care coverage for nonwork injuries and illnesses; the doctor has treated you before, has your medical records, and has agreed in advance to treat you for work injuries or illnesses; and you gave your employer the doctor's name and address in writing before the injury. This is called "pre-designating a personal physician." If you decide to predesignate, the doctor must be someone who has limited his or her practice of medicine to general practice or be a board-certified or board-eligible internist, pediatrician, obstetrician-gynecologist, or family practitioner, or you can predesignate a multispecialty group of licensed doctors of medicine or osteopathy (M.D.s or D.O.s) that provides comprehensive medical services primarily for nonoccupational injuries and illnesses. You can use the Predesignation of Personal Physician form (Optional DWC Form 9783) included in this pamphlet to give your employer the necessary information. You can use the optional DWC Form 9783.1 to name a personal chiropractor or acupuncturist, but different rules apply, and you need to see an employer-selected doctor first.

If your employer has an MPN, but you predesignated a personal physician prior to the injury, you may receive treatment immediately from that doctor. If your employer has an MPN but you did not predesignate a personal physician, a network doctor will generally be your PTP for the duration of treatment. For treatment other than emergency care, your claims administrator should direct you to an MPN doctor for your first medical visit, though you may choose to be treated by another doctor in the network anytime after your first visit. If you want to switch to a chiropractor or acupuncturist, including a personal chiropractor or personal acupuncturist named prior to the injury, he or she must be in the network. Different rules apply if you are in a workers' compensation Health Care Organization (HCO). If your employer offers an MPN or if you are in an HCO, your employer will provide additional information about the network and your rights under your plan.

Generally, if you are not covered by an MPN and did not predesignate a personal physician, you can switch to your own doctor 30 days after the injury is reported. If you want to switch doctors before that, your claims administrator will give you a list of doctors to choose from. (Different rules apply if you are in an HCO, so check with your claims administrator if that's the case.) If you want to change doctors for any reason, choose carefully, and if you want advice on specialists, talk to the claims adjuster who works for your claims administrator. They're as interested as you are in your prompt recovery and return to work and will help you get a different doctor.

In any event, report your choice to the claims adjuster as soon as you make it so the bills will be paid for you. Even minor injuries may need expert care. Prompt, quality medical care is the best investment you and your employer can make.



Optional Form

**NOTICE OF PERSONAL CHIROPRACTOR OR PERSONAL ACUPUNCTURIST**

If your employer or your employer's insurer does not have a Medical Provider Network, you may be able to change your treating physician to your personal chiropractor or acupuncturist following a work-related injury or illness. In order to be eligible to make this change, you must give your employer the name and business address of a personal chiropractor or acupuncturist in writing prior to the injury or illness. Your claims administrator generally has the right to select your treating physician within the first 30 days after your employer knows of your injury or illness. After your claims administrator has initiated your treatment with another doctor during this period, you may then, upon request, have your treatment transferred to your personal chiropractor or acupuncturist.

**NOTE:** If your date of injury is January 1, 2004 or later, a chiropractor cannot be your treating physician after you have received 24 chiropractic visits unless your employer has authorized additional visits in writing. The term "chiropractic visit" means any chiropractic office visit, regardless of whether the services performed involve chiropractic manipulation or are limited to evaluation and management. Once you have received 24 chiropractic visits, if you still require medical treatment, you will have to select a new physician who is not a chiropractor. This prohibition shall not apply to visits for post-surgical physical medicine visits prescribed by the surgeon, or physician designated by the surgeon, under the postsurgical component of the Division of Workers' Compensation's Medical Treatment Utilization Schedule.

You may use this form to notify your employer of your personal chiropractor or acupuncturist.

Your Chiropractor or Acupuncturist's Information:

(name of chiropractor or acupuncturist)

(street address, city, state, zip code)

(telephone number)

Employee Name (please print):

Employee's Address:

Employee's Signature:

Date:

Title 8, California Code of Regulations, Section 9783.1  
(Optional DWC Form 9783.1, Effective Date July 1, 2014)

**Note to employee:** A personal chiropractor must be your regular, licensed chiropractor (D.C.) who previously directed your treatment and retains your chiropractic treatment records, including your chiropractic history. A personal acupuncturist must be your regular, licensed acupuncturist (L.Ac.) who previously directed your treatment and who retains your acupuncture treatment records, including your acupuncture history.

If your employer has a workers' compensation Medical Provider Network (MPN), you may only switch to a personal chiropractor or acupuncturist within the MPN. If you are a member of a workers' compensation Health Care Organization (HCO) different rules apply, so check with your employer or claims administrator if that is the case.

**When a work injury or illness occurs...**

1. If emergency medical care is needed, call 911 or go to the nearest emergency room.

2. Report injuries immediately to your supervisor or employer representative at (telephone). For non-emergency medical care go to the clinic or doctor's office that is listed below or on the workers' compensation poster at your worksite, or your employer may advise you on where to go for treatment. Your employer also is required to provide you with a claim form within one working day of learning of your injury, so ensure your rights to benefits by reporting every injury, no matter how slight, and request a claim form if it's more than a simple first-aid injury.

Your employer must notify the claims administrator and authorize medical treatment within one working day of receiving your claim form. Any delay in reporting an injury may delay workers' compensation benefits and you could lose your right to benefits if your employer does not learn of your injury within 30 days of the injury date. If your injury or illness develops over time, report it as soon as you learn it was caused by your job. If a requested medical service is determined not medically necessary, you will receive information on how to appeal that decision, but if you choose to appeal you must do so within 30 days of receiving the decision. If your claim or other benefits are denied, you have a right to challenge the decision at the Workers' Compensation Appeals Board (WCAB), but there are deadlines for filing the necessary papers, so don't delay.

3. Call your claims administrator or employer representative if you have questions or problems. It is illegal for an employer to fire or discriminate against you just because you file, intend to file, or settle a workers' compensation claim, or because you testify for a co-worker who was injured. If you prove this kind of discrimination, you will be entitled to job reinstatement, lost wages and increased benefits, plus costs and expenses up to a maximum set by the state legislature.

**Emergency Telephone Number:** Call 911. For nonemergency medical care, contact your employer and go to the following doctor/clinic:

**Workers' Compensation Insurer:**

☐ Check if company is self-insured

**Claims Administrator:**

Name

Telephone

If your employer has an MPN, you can use the information below to get more details:

MPN website:

MPN effective date:

MPN identification number:

For help locating an MPN physician, call your MPN access assistant at:

For questions or other MPN issues, call the MPN contact person at:

**Employee's Withholding Certificate**

OMB No. 1545-0074

- **Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.**  
 ► **Give Form W-4 to your employer.**  
 ► **Your withholding is subject to review by the IRS.**

**2022****Step 1:  
Enter  
Personal  
Information**

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

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

**Step 2:  
Multiple Jobs  
or Spouse  
Works**

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

(a) Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for most accurate withholding for this step (and Steps 3–4); **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld . . . . . ☐

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

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

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

**Step 5:  
Sign  
Here**

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

► **Employee's signature** (This form is not valid unless you sign it.) ► **Date**

**Employers  
Only**

Employer's name and address	First date of employment	Employer identification number (EIN)
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**94-2629822**

## General Instructions

Section references are to the Internal Revenue Code.

### Future Developments

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

### Purpose of Form

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

**Exemption from withholding.** You may claim exemption from withholding for 2022 if you meet both of the following conditions: you had no federal income tax liability in 2021 **and** you expect to have no federal income tax liability in 2022. You had no federal income tax liability in 2021 if (1) your total tax on line 24 on your 2021 Form 1040 or 1040-SR is zero (or less than the sum of lines 27a, 28, 29, and 30), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2022 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2023.

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

As an alternative to the estimator: if you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c). If this is the only job in your household, you may instead check the box in Step 2(c), which will increase your withholding and significantly reduce your paycheck (often by thousands of dollars over the year).

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

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

**Self-employment.** Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to figure the amount to have withheld.

**Nonresident alien.** If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

## Specific Instructions

**Step 1(c).** Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

**Step 2.** Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

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

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



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

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

### Step 4 (optional).

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

**Step 4(b).** Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2022 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

**Step 4(c).** Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

**Step 2(b)—Multiple Jobs Worksheet** *(Keep for your records.)*

If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job.

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

- 1 Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, **skip** to line 3 . . . . . **1** \$ \_\_\_\_\_
- 2 Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
  - a** Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a . . . . . **2a** \$ \_\_\_\_\_
  - b** Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b . . . . . **2b** \$ \_\_\_\_\_
  - c** Add the amounts from lines 2a and 2b and enter the result on line 2c . . . . . **2c** \$ \_\_\_\_\_
- 3** Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. . . . . **3** \_\_\_\_\_
- 4 Divide** the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (along with any other additional amount you want withheld) . . . . . **4** \$ \_\_\_\_\_

**Step 4(b)—Deductions Worksheet** *(Keep for your records.)*

- 1** Enter an estimate of your 2022 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income . . . . . **1** \$ \_\_\_\_\_
- 2** Enter:  $\int$  \$19,400 if you're head of household  
               \$25,900 if you're married filing jointly or qualifying widow(er)  
               \$12,950 if you're single or married filing separately } . . . . . **2** \$ \_\_\_\_\_
- 3** If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-" . . . . . **3** \$ \_\_\_\_\_
- 4** Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information . . . . . **4** \$ \_\_\_\_\_
- 5 Add** lines 3 and 4. Enter the result here and in **Step 4(b)** of Form W-4 . . . . . **5** \$ \_\_\_\_\_

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

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

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

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



**Married Filing Jointly or Qualifying Widow(er)**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$110	\$850	\$860	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,770	\$1,870
\$10,000 - 19,999	110	1,110	1,860	2,060	2,220	2,220	2,220	2,220	2,220	2,970	3,970	4,070
\$20,000 - 29,999	850	1,860	2,800	3,000	3,160	3,160	3,160	3,160	3,910	4,910	5,910	6,010
\$30,000 - 39,999	860	2,060	3,000	3,200	3,360	3,360	3,360	4,110	5,110	6,110	7,110	7,210
\$40,000 - 49,999	1,020	2,220	3,160	3,360	3,520	3,520	4,270	5,270	6,270	7,270	8,270	8,370
\$50,000 - 59,999	1,020	2,220	3,160	3,360	3,520	4,270	5,270	6,270	7,270	8,270	9,270	9,370
\$60,000 - 69,999	1,020	2,220	3,160	3,360	4,270	5,270	6,270	7,270	8,270	9,270	10,270	10,370
\$70,000 - 79,999	1,020	2,220	3,160	4,110	5,270	6,270	7,270	8,270	9,270	10,270	11,270	11,370
\$80,000 - 99,999	1,020	2,820	4,760	5,960	7,120	8,120	9,120	10,120	11,120	12,120	13,150	13,450
\$100,000 - 149,999	1,870	4,070	6,010	7,210	8,370	9,370	10,510	11,710	12,910	14,110	15,310	15,600
\$150,000 - 239,999	2,040	4,440	6,580	7,980	9,340	10,540	11,740	12,940	14,140	15,340	16,540	16,830
\$240,000 - 259,999	2,040	4,440	6,580	7,980	9,340	10,540	11,740	12,940	14,140	15,340	16,540	17,590
\$260,000 - 279,999	2,040	4,440	6,580	7,980	9,340	10,540	11,740	12,940	14,140	16,100	18,100	19,190
\$280,000 - 299,999	2,040	4,440	6,580	7,980	9,340	10,540	11,740	13,700	15,700	17,700	19,700	20,790
\$300,000 - 319,999	2,040	4,440	6,580	7,980	9,340	11,300	13,300	15,300	17,300	19,300	21,300	22,390
\$320,000 - 364,999	2,100	5,300	8,240	10,440	12,600	14,600	16,600	18,600	20,600	22,600	24,870	26,260
\$365,000 - 524,999	2,970	6,470	9,710	12,210	14,670	16,970	19,270	21,570	23,870	26,170	28,470	29,870
\$525,000 and over	3,140	6,840	10,280	12,980	15,640	18,140	20,640	23,140	25,640	28,140	30,640	32,240

**Single or Married Filing Separately**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$400	\$930	\$1,020	\$1,020	\$1,250	\$1,870	\$1,870	\$1,870	\$1,870	\$1,970	\$2,040	\$2,040
\$10,000 - 19,999	930	1,570	1,660	1,890	2,890	3,510	3,510	3,510	3,610	3,810	3,880	3,880
\$20,000 - 29,999	1,020	1,660	1,990	2,990	3,990	4,610	4,610	4,710	4,910	5,110	5,180	5,180
\$30,000 - 39,999	1,020	1,890	2,990	3,990	4,990	5,610	5,710	5,910	6,110	6,310	6,380	6,380
\$40,000 - 59,999	1,870	3,510	4,610	5,610	6,680	7,500	7,700	7,900	8,100	8,300	8,370	8,370
\$60,000 - 79,999	1,870	3,510	4,680	5,880	7,080	7,900	8,100	8,300	8,500	8,700	8,970	9,770
\$80,000 - 99,999	1,940	3,780	5,080	6,280	7,480	8,300	8,500	8,700	9,100	10,100	10,970	11,770
\$100,000 - 124,999	2,040	3,880	5,180	6,380	7,580	8,400	9,140	10,140	11,140	12,140	13,040	14,140
\$125,000 - 149,999	2,040	3,880	5,180	6,520	8,520	10,140	11,140	12,140	13,320	14,620	15,790	16,890
\$150,000 - 174,999	2,040	4,420	6,520	8,520	10,520	12,170	13,470	14,770	16,070	17,370	18,540	19,640
\$175,000 - 199,999	2,720	5,360	7,460	9,630	11,930	13,860	15,160	16,460	17,760	19,060	20,230	21,330
\$200,000 - 249,999	2,970	5,920	8,310	10,610	12,910	14,840	16,140	17,440	18,740	20,040	21,210	22,310
\$250,000 - 399,999	2,970	5,920	8,310	10,610	12,910	14,840	16,140	17,440	18,740	20,040	21,210	22,310
\$400,000 - 449,999	2,970	5,920	8,310	10,610	12,910	14,840	16,140	17,440	18,740	20,040	21,210	22,470
\$450,000 and over	3,140	6,290	8,880	11,380	13,880	16,010	17,510	19,010	20,510	22,010	23,380	24,680

**Head of Household**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$760	\$910	\$1,020	\$1,020	\$1,020	\$1,190	\$1,870	\$1,870	\$1,870	\$2,040	\$2,040
\$10,000 - 19,999	760	1,820	2,110	2,220	2,220	2,390	3,390	4,070	4,070	4,240	4,440	4,440
\$20,000 - 29,999	910	2,110	2,400	2,510	2,680	3,680	4,680	5,360	5,530	5,730	5,930	5,930
\$30,000 - 39,999	1,020	2,220	2,510	2,790	3,790	4,790	5,790	6,640	6,840	7,040	7,240	7,240
\$40,000 - 59,999	1,020	2,240	3,530	4,640	5,640	6,780	7,980	8,860	9,060	9,260	9,460	9,460
\$60,000 - 79,999	1,870	4,070	5,360	6,610	7,810	9,010	10,210	11,090	11,290	11,490	11,690	12,170
\$80,000 - 99,999	1,870	4,210	5,700	7,010	8,210	9,410	10,610	11,490	11,690	12,380	13,370	14,170
\$100,000 - 124,999	2,040	4,440	5,930	7,240	8,440	9,640	10,860	12,540	13,540	14,540	15,540	16,480
\$125,000 - 149,999	2,040	4,440	5,930	7,240	8,860	10,860	12,860	14,540	15,540	16,830	18,130	19,230
\$150,000 - 174,999	2,040	4,460	6,750	8,860	10,860	12,860	15,000	16,980	18,280	19,580	20,880	21,980
\$175,000 - 199,999	2,720	5,920	8,210	10,320	12,600	14,900	17,200	19,180	20,480	21,780	23,080	24,180
\$200,000 - 449,999	2,970	6,470	9,060	11,480	13,780	16,080	18,380	20,360	21,660	22,960	24,250	25,360
\$450,000 and over	3,140	6,840	9,630	12,250	14,750	17,250	19,750	21,930	23,430	24,930	26,420	27,730

## EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

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

Enter Personal Information	
First, Middle, Last Name	Social Security Number
Address  City, State, and ZIP Code	Filing Status  SINGLE or MARRIED (with two or more incomes) MARRIED (one income) HEAD OF HOUSEHOLD

- Total Number of Allowances you're claiming (Use Worksheet A for regular withholding allowances. Use other worksheets on the following pages as applicable, Worksheet A+B).
- Additional amount, if any, you want withheld each pay period (if employer agrees), (**Worksheet B and C**)  
OR

### Exemption from Withholding

- I claim exemption from withholding for 2020, and I certify I meet both of the conditions for exemption.  
OR Write "Exempt" here
- I certify under penalty of perjury that I am **not subject** to California withholding. I meet the conditions set forth under the Service Member Civil Relief Act, as amended by the Military Spouses Residency Relief Act and the Veterans Benefits and Transition Act of 2018. (Check box here)

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

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

<b>Employer's Section:</b> Employer's Name and Address	California Employer Payroll Tax Account Number
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**PURPOSE:** This certificate, DE 4, is for **California Personal Income Tax (PIT) withholding** purposes only. The DE 4 is used to compute the amount of taxes to be withheld from your wages, by your employer, to accurately reflect your state tax withholding obligation.

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

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

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

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

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

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

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

- your spouse is a member of the armed forces present in California in compliance with military orders;
- you are present in California solely to be with your spouse; and
- you maintain your domicile in another state.

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



The [California Employer's Guide \(DE 44\) \(PDF, 2.4 MB\)](http://edd.ca.gov/pdf_pub_ctr/de44.pdf) (edd.ca.gov/pdf\_pub\_ctr/de44.pdf) provides the income tax withholding tables. This publication may be found by visiting [Forms and Publications](http://edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm) (edd.ca.gov/Payroll\_Taxes/Forms\_and\_Publications.htm). To assist you in calculating your tax liability, please visit the [Franchise Tax Board \(FTB\)](http://ftb.ca.gov) (ftb.ca.gov).

**If you need information on your last California Resident Income Tax Return (FTB Form 540), visit the [Franchise Tax Board \(FTB\)](http://ftb.ca.gov) (ftb.ca.gov).**

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**NOTIFICATION:** The burden of proof rests with the employee to show the correct California income tax withholding. Pursuant to section 4340-1(e) of [Title 22, California Code of Regulations \(CCR\)](#), the FTB or the EDD may, by special direction in writing, require an employer to submit a Form W-4 or DE 4 when such forms are necessary for the administration of the withholding tax programs.

**PENALTY:** You may be fined \$500 if you file, with no reasonable basis, a DE 4 that results in less tax being withheld than is properly allowable. In addition, criminal penalties apply for willfully supplying false or fraudulent information or failing to supply information requiring an increase in withholding. This is provided by section 13101 of the [California Unemployment Insurance Code](#) and section 19176 of the [Revenue and Taxation Code](#).

## WORKSHEETS

### INSTRUCTIONS — 1 — ALLOWANCES\*

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

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

**TWO-EARNERS/MULTIPLE INCOMES:** When earnings are derived from more than one source, under-withholding may occur. If you have a working spouse or more than one job, it is best to check the box "SINGLE or MARRIED (with two or more incomes)." Figure the total number of allowances you are entitled to claim on all jobs using only one DE 4 form. Claim allowances with **one** employer.

Do **not** claim the same allowances with more than one employer. Your withholding will usually be most accurate when all allowances are claimed on the DE 4 filed for the highest paying job and zero allowances are claimed for the others.

**MARRIED BUT NOT LIVING WITH YOUR SPOUSE:** You may check the "Head of Household" marital status box if you meet all of the following tests:

- (1) Your spouse will not live with you **at any time** during the year;
- (2) You will furnish over half of the cost of maintaining a home for the entire year for yourself and your child or stepchild who qualifies as your dependent; **and**
- (3) You will file a separate return for the year.

**HEAD OF HOUSEHOLD:** To qualify, you must be unmarried or legally separated from your spouse and pay more than 50% of the costs of maintaining a home for the **entire** year for yourself and your dependent(s) or other qualifying individuals. Cost of maintaining the home includes such items as rent, property insurance, property taxes, mortgage interest, repairs, utilities, and cost of food. It does not include the individual's personal expenses or any amount which represents value of services performed by a member of the household of the taxpayer.

### WORKSHEET A

### REGULAR WITHHOLDING ALLOWANCES

- |  |     |
|--|-----|
| (A) Allowance for yourself — enter 1   | (A) |
| (B) Allowance for your spouse (if not separately claimed by your spouse) — enter 1             | (B) |
| (C) Allowance for blindness — yourself — enter 1   | (C) |
| (D) Allowance for blindness — your spouse (if not separately claimed by your spouse) — enter 1 | (D) |
| (E) Allowance(s) for dependent(s) — do not include yourself or your spouse                     | (E) |
| (F) Total — add lines (A) through (E) above and enter on line 1 of the DE 4                    | (F) |

### INSTRUCTIONS — 2 — (OPTIONAL) ADDITIONAL WITHHOLDING ALLOWANCES

If you expect to itemize deductions on your California income tax return, you can claim additional withholding allowances. Use Worksheet B to determine whether your expected estimated deductions may entitle you to claim **one or more additional** withholding allowances. Use last year's FTB Form 540 as a model to calculate this year's withholding amounts.

Do not include deferred compensation, qualified pension payments, or flexible benefits, etc., that are deducted from your gross pay but are not taxed on this worksheet.

You may reduce the amount of tax withheld from your wages by claiming one additional withholding allowance for each \$1,000, or fraction of \$1,000, by which you expect your estimated deductions for the year to exceed your allowable standard deduction.

### WORKSHEET B

### ESTIMATED DEDUCTIONS

Use this worksheet **only** if you plan to itemize deductions, claim certain adjustments to income, or have a large amount of nonwage income not subject to withholding.

- |   |      |
|---|------|
| 1. Enter an estimate of your itemized deductions for California taxes for this tax year as listed in the schedules in the FTB Form 540  | 1.   |
| 2. Enter \$9,074 if married filing joint with two or more allowances, unmarried head of household, or qualifying widow(er) with dependent(s) or \$4,537 if single or married filing separately, dual income married, or married with multiple employers | 2.   |
| 3. Subtract line 2 from line 1, enter difference  | = 3. |
| 4. Enter an estimate of your adjustments to income (alimony payments, IRA deposits)   | + 4. |
| 5. Add line 4 to line 3, enter sum  | = 5. |
| 6. Enter an estimate of your nonwage income (dividends, interest income, alimony receipts)  | - 6. |
| 7. If line 5 is greater than line 6 (if less, see below [go to line 9]); Subtract line 6 from line 5, enter difference  | = 7. |
| 8. Divide the amount on line 7 by \$1,000, round any fraction to the nearest whole number   | 8.   |
| Add this number to Line F of Worksheet A and enter it on line 1 of the DE 4. Complete Worksheet C, if needed, otherwise <b>stop here</b> .  |      |
| 9. If line 6 is greater than line 5; Enter amount from line 6 (nonwage income)  | 9.   |
| 10. Enter amount from line 5 (deductions)   | 10.  |
| 11. Subtract line 10 from line 9, enter difference  | 11.  |

### Complete Worksheet C

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

**WORKSHEET C**
**ADDITIONAL TAX WITHHOLDING AND ESTIMATED TAX**

1. Enter estimate of total wages for tax year 2020. 1.
2. Enter estimate of nonwage income (line 6 of Worksheet B). 2.
3. Add line 1 and line 2. Enter sum. 3.
4. Enter itemized deductions or standard deduction (line 1 or 2 of Worksheet B, whichever is largest). 4.
5. Enter adjustments to income (line 4 of Worksheet B). 5.
6. Add line 4 and line 5. Enter sum. 6.
7. Subtract line 6 from line 3. Enter difference. 7.
8. Figure your tax liability for the amount on line 7 by using the 2020 tax rate schedules below. 8.
9. Enter personal exemptions (line F of Worksheet A x \$134.20). 9.
10. Subtract line 9 from line 8. Enter difference. 10.
11. Enter any tax credits. (See FTB Form 540). 11.
12. Subtract line 11 from line 10. Enter difference. This is your total tax liability. 12.
13. Calculate the tax withheld and estimated to be withheld during 2020. 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 2020. 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 2020. 13.
14. Subtract line 13 from line 12. Enter difference. If this is less than zero, you do not need to have additional taxes withheld. 14.
15. Divide line 14 by the number of pay periods remaining in the year. Enter this figure on line 2 of the DE 4. 15.

**NOTE:** Your employer is not required to withhold the additional amount requested on line 2 of your DE 4. If your employer does not agree to withhold the additional amount, you may increase your withholdings as much as possible by using the "single" status with "zero" allowances. If the amount withheld still results in an underpayment of state income taxes, you may need to file quarterly estimates on Form 540-ES with the FTB to avoid a penalty.

THESE TABLES ARE FOR CALCULATING WORKSHEET C AND FOR 2020 ONLY

**SINGLE PERSONS, DUAL INCOME  
MARRIED WITH MULTIPLE EMPLOYERS**

IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$8,809	1.100%	\$0	\$0.00
\$8,809	\$20,883	2.200%	\$8,809	\$96.90
\$20,883	\$32,960	4.400%	\$20,883	\$362.53
\$32,960	\$45,753	6.600%	\$32,960	\$893.92
\$45,753	\$57,824	8.800%	\$45,753	\$1,738.26
\$57,824	\$295,373	10.230%	\$57,824	\$2,800.51
\$295,373	\$354,445	11.330%	\$295,373	\$27,101.77
\$354,445	\$590,742	12.430%	\$354,445	\$33,794.63
\$590,742	\$1,000,000	13.530%	\$590,742	\$63,166.35
\$1,000,000	and over	14.630%	\$1,000,000	\$118,538.96

**MARRIED PERSONS**

IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$17,618	1.100%	\$0	\$0.00
\$17,618	\$41,766	2.200%	\$17,618	\$193.80
\$41,766	\$65,920	4.400%	\$41,766	\$725.06
\$65,920	\$91,506	6.600%	\$65,920	\$1,787.84
\$91,506	\$115,648	8.800%	\$91,506	\$3,476.52
\$115,648	\$590,746	10.230%	\$115,648	\$5,601.02
\$590,746	\$708,890	11.330%	\$590,746	\$54,203.55
\$708,890	\$1,000,000	12.430%	\$708,890	\$67,589.27
\$1,000,000	\$1,181,484	13.530%	\$1,000,000	\$103,774.24
\$1,181,484	and over	14.630%	\$1,181,484	\$128,329.03

**UNMARRIED HEAD OF HOUSEHOLD**

IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$17,629	1.100%	\$0	\$0.00
\$17,629	\$41,768	2.200%	\$17,629	\$193.92
\$41,768	\$53,843	4.400%	\$41,768	\$724.98
\$53,843	\$66,636	6.600%	\$53,843	\$1,256.28
\$66,636	\$78,710	8.800%	\$66,636	\$2,100.62
\$78,710	\$401,705	10.230%	\$78,710	\$3,163.13
\$401,705	\$482,047	11.330%	\$401,705	\$36,205.52
\$482,047	\$803,410	12.430%	\$482,047	\$45,308.27
\$803,410	\$1,000,000	13.530%	\$803,410	\$85,253.69
\$1,000,000	and over	14.630%	\$1,000,000	\$111,852.32

If you need information on your last California Resident Income Tax Return, FTB Form 540, visit [Franchise Tax Board \(FTB\)](http://ftb.ca.gov) (ftb.ca.gov).

The DE 4 information is collected for purposes of administering the PIT law and under the authority of Title 22, CCR, section 4340-1, and the California Revenue and Taxation Code, including section 18624. The Information Practices Act of 1977 requires that individuals be notified of how information they provide may be used. Further information is contained in the instructions that came with your last California resident income tax return.