

## **Provider Enrollment Instructions**

### **To become an In-Home Supportive Services (IHSS) provider, you must:**

- ✓ Complete the IHSS Provider Enrollment Packet;
- ✓ Attend a mandatory new provider orientation; **and**
- ✓ Be fingerprinted and complete a criminal background check.

**All of these requirements must be completed within 90 days from the date you begin the provider enrollment process. In order to be paid as a provider by the IHSS Program, you must be enrolled and approved as a provider. If you do not complete these requirements within the timeframe, you will be found ineligible to work and will not be paid by the IHSS Program.**

**If you begin providing services prior to completing the enrollment requirements and is ultimately determined to be an eligible provider, you may be eligible to receive retroactive payments for services provided up to a maximum of 90 calendar days from the date you completed the provider enrollment requirements.**

**If you begin providing services prior to completing the enrollment requirements and is ultimately determined NOT an eligible provider, the IHSS recipient is responsible for paying you for your services.**

### **Existing Providers**

If you are an existing or returning provider who has completed the provider orientation **AND** it has been less than one (1) year since you cleared the background check, please e-mail, fax, mail or submit in person to the IHSS office at the address listed above the following:

- ☐ Completed Provider Enrollment Packet. See instructions on page 2.
- ☐ Copy of your signed social security card and your original Resident Alien or Employment Authorization Card **if your Social Security Card states, "Authorization Needed".**

**If you moved here from another county and are a current provider, provide a copy of your valid photo identification and social security card.**

### **New Providers**

If you are a new provider (not previously enrolled OR it has been 12 months or more since you last worked), please submit/complete:

- ☐ Completed Provider Enrollment Packet. See instructions on page 2.
- ☐ Original signed Social Security Card. Include your original Resident Alien or Employment Authorization Card if your Social Security Card states, "Authorization Needed". **Submit in person at provider orientation**
- ☐ Original valid/unexpired government issued photo identification (CA Driver License or Identification Card, U.S Passport or Military Identification). **Submit in person at provider orientation**

~CONTINUED (FLIP) ~

- ☐ IHSS New Provider Orientation.
  - To attend and complete a remote orientation (online), visit [IHSS Provider Enrollment \(acgov.org\)](https://alamedasocialservices.org/public/services/elders_and_disabled_adults/in_home_supportive_services.cfm)
  - New Provider Orientation Calendar information is available:
    - On the IHSS Website:  
[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);
    - In the IHSS office located at 6955 Foothill Blvd., 1<sup>st</sup> Floor Suite 143, Oakland, Ca 94605; or
    - The IHSS Payroll Call Center at 510.577.1877
    - Orientations are for providers only – No guests including recipients and children will be permitted.
- ☐ Information regarding Live Scan fingerprinting sites will be provided to you in order for you to complete the criminal background check. **You are responsible for paying for the fees.**

## **Instructions for Completing the Provider Enrollment Packet**

### **New and Existing Providers**

- 1. If you are a new or existing provider, complete the following forms:**
  - SOC 426A IHSS Recipient Designation of Provider (*provider portion required*)
  - W-4, Employee's Withholding Allowance Certificate (*optional*)
  - DE-4 Employee's Withholding Allowance Certificate State (*optional*)
- 2. Submit all required enrollment forms (packet) in one of the following ways:**
  - Email to: [IHSSProviderEnrollment@acgov.org](mailto:IHSSProviderEnrollment@acgov.org)
  - Fax to: (510) 577-1803
  - Mail to: In-Home Supportive Services  
6955 Foothill Blvd., Suite 300  
Oakland, CA 94605
  - Drop-off to: Office Lobby at Suite 143
- 3. Keep the following forms for your records:**
  - PUB 104, IHSS Individual Provider Benefits and Services Information
  - SOC 426C, IHSS California Code Sections
  - SOC 847, Important Information for Prospective Providers About the IHSS Provider Enrollment Process
  - Facts about Workers' Compensation
  - 72-16, Universal Precautions Notification

### **IHSS Recipients**

- 1. If you are the recipient, complete the following forms:**
  - SOC 426A, IHSS Recipient Designation of Provider (*required*)
  - **If you are terminating a former provider:**
    - 70-19, Provider Leave or Discontinuance (*optional*)

For assistance, please call (510) 577-1877. Thank you.

## **IMPORTANT INFORMATION FOR PROSPECTIVE PROVIDERS ABOUT THE IN-HOME SUPPORTIVE SERVICES (IHSS) PROGRAM PROVIDER ENROLLMENT PROCESS**

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An IHSS provider is someone who gets paid to provide services to a person who receives in-home supportive services under the IHSS program. If you want to become an IHSS provider, you must complete all of the steps outlined below within 90 days from the date you began the process before you can be enrolled as a provider and receive payment from the IHSS Program for providing services. These steps do not need to be done in any particular order. If you believe you have a criminal arrest and/or conviction within the previous ten years, no matter how minor, you should begin the process with Step 2 because you only have 90 days to complete all of the steps and it may take longer for the California Department of Justice (DOJ) to review your criminal history and provide the county with your Criminal Offender Record Information.

### **STEP 1. Complete and sign the IHSS Program Provider Enrollment Form (SOC 426) and return it in person to the County IHSS Office or IHSS Public Authority.**

- Get a blank copy of the SOC 426 from the County IHSS Office or Public Authority. *Read the information carefully before you complete the form.*
- Complete the SOC 426 form and answer all questions completely and truthfully. You **must report** if you have been convicted of any crimes that would not allow you to provide services.
- Bring a valid photo ID issued by a U.S. federal or state government agency or by a federally-recognized Native American or Alaskan Native tribal organization **AND** an original Social Security card or replacement card issued by the Social Security Administration.
- The information you provide on the SOC 426 will be verified by a criminal background check by the DOJ.

### **STEP 2. Be fingerprinted and go through a criminal background check by the California Department of Justice.**

- The County IHSS Office or Public Authority will give you instructions on how to get fingerprinted. *Do not try to be fingerprinted until you have received instructions from the county.*
- You can get fingerprinted at some local law enforcement agencies (Police or Sheriff Department) or at a business that offers digitally scanned fingerprinting (Live Scan) services. The County IHSS Office or Public Authority can give you a list of nearby locations.

- State law requires that you pay the costs for fingerprinting and the criminal background check. Fees vary depending where you choose to get fingerprinted; the costs range from \$40 to \$90.
- If the background check verifies that you **have been convicted** of any Tier 1 or Tier 2 crimes, please read the sections below and on the next page.

If you **have been** convicted of, **or** incarcerated following a conviction for, either a Tier 1 or Tier 2 crime **within the past 10 years**, you are **NOT** eligible to be enrolled as an IHSS provider or to receive payment from the IHSS program for providing supportive services.

|  |   |
|--|---|
| <p><b><u>Tier 1 crimes include:</u></b></p> <ul style="list-style-type: none"> <li>• Specified abuse of a child (Penal Code (PC) section 273a(a);</li> <li>• Abuse of an elder or dependent adult (PC section 368); or</li> <li>• Fraud against a government health care or supportive services program.</li> </ul>  | <p>If you have a conviction for any of the <b>Tier 1 crimes</b> in the past 10 years, you are <b>NOT</b> eligible to be a provider.</p> <ul style="list-style-type: none"> <li>• You are <b>NOT</b> eligible even if you had a <b>Tier 1</b> crime that was expunged from your record.</li> </ul>   |
| <p><b><u>Tier 2 crimes include:</u></b></p> <ul style="list-style-type: none"> <li>• A violent or serious felony, as specified in PC section 667.5(c), and PC section 1192.7(c),</li> <li>• A felony offense for which a person is required to register as a sex offender pursuant to PC section 290(c); and</li> <li>• A felony offense for fraud against a public social services program, as defined in Welfare &amp; Institutions Code sections 10980(c)(2) and 10980(g)(2).</li> </ul> <p><i>You can ask the County IHSS Office or IHSS Public Authority for a list of the Tier 2 crimes.</i></p> | <p>If you have a conviction for any of the <b>Tier 2 crimes</b> in the past 10 years, you may be eligible to be a provider:</p> <ul style="list-style-type: none"> <li>• If your <b>Tier 2</b> crime has been or can be expunged from your record.</li> <li>• If a recipient submits an individual waiver to hire you.</li> <li>• If you are approved for a general exception.</li> </ul> <p><i>Read the sections below for more information.</i></p> |

### **Expungement for Tier 2 Crime:**

- If you have a Certificate of Rehabilitation or an expungement for a Tier 2 crime, you may be eligible to be an IHSS provider. Provide copies of your Certificate of Rehabilitation or documentation regarding the expungement with your completed SOC 426.
- If you are in the process of having a crime expunged, you should complete the expungement process before continuing the criminal background check.

**Individual Waiver of Exclusion for a Tier 2 Crime:**

An individual waiver allows you to provide services **only** for a specific recipient who chooses to hire you in spite of your criminal conviction(s).

- A recipient must request and submit the Recipient Request for Provider Waiver (SOC 862) to the county IHSS Office or Public Authority to allow you to provide services.
- The IHSS recipient who wants to hire you must be told of your conviction; however, he/she will be directed to keep the conviction information confidential.
- If you, as the provider, are also the recipient's authorized representative, you are **not** allowed to sign the waiver on behalf of the recipient to waive crimes for which you have been convicted. In this case, the waiver must either be signed directly by the recipient or, if that is not possible, another individual must be declared an authorized representative for purposes of signing this waiver.

If your recipient signs an individual waiver form which allows you to work only for him/her and either he/she moves to another county or you decide to work for another recipient that lives in another county, you will have to do another criminal background check in the new county and the recipient you work for will need to complete and submit another request for an individual waiver in the new county.

**General Exception for a Tier 2 Crime:**

An individual who has been found ineligible to be enrolled as a provider based on a conviction for a Tier 2 crime, but who wishes to be listed on a provider registry, may apply for a general exception of the exclusion.

- Apply for a General Exception by completing the IHSS Applicant Provider Request for General Exception (SOC 863) form.
- You will be required to provide backup documentation (e.g., employment history, personal references, etc.) to support your request for a general exception.

If you have been disqualified based on a Tier 1 or Tier 2 conviction, you may request a copy of your Criminal Offender Record Information (CORI) from the county. Please be advised that the CORI can only be used for this enrollment process.

**If you believe the information on your criminal background is incorrect, you can dispute the information through the DOJ record review process.**

The DOJ record review process includes submitting fingerprints, paying a processing fee, and following the instructions found on the DOJ website at <http://ag.ca.gov/fingerprints/security.php>. If there is criminal information on your record, a Claim of Alleged Inaccuracy or Incompleteness (Form BCII 8706) will be included along with the response.

**STEP 3: Attend an IHSS Program Provider Orientation given by the county.**

- The County IHSS Office or Public Authority will tell you when and where you can attend an orientation session.
- The orientation will give you important information about the IHSS Program and the rules and requirements you must follow as a provider.

**STEP 4: At the end of the Provider Orientation session, sign an IHSS Program Provider Enrollment Agreement (SOC 846).**

- By signing the SOC 846, you are saying that you understand and agree to the rules and requirements for being a provider in the IHSS Program.

You should maintain copies of all documents you submitted and any that you have received from the county for your records.

Once you have successfully completed these four (4) steps and have been approved by the county or Public Authority to be an IHSS provider, as long as you are an active provider and your criminal background check remains clear, you will continue to be eligible to provide services for any IHSS recipient.

**If you do not complete these four (4) steps within 90 days after you began the provider enrollment process, you will be found ineligible to work and be paid as an IHSS provider and will need to begin the process over again in order to be enrolled as an IHSS provider.**

If you have any questions about these provider enrollment requirements, contact your County IHSS Office or IHSS Public Authority.



## IN-HOME SUPPORTIVE SERVICES (IHSS) PROGRAM RECIPIENT DESIGNATION OF PROVIDER

### INSTRUCTIONS:

- Use black or blue ink. Print information clearly.
- You (or your authorized representative) must complete PART A of this form to let the county know who you have chosen to provide your authorized services.
- If you have multiple providers, you must fill out a separate form for each person who will be providing authorized services for you.
- You must sign the acknowledgement in PART C of this form.
- Please return this completed and signed form to the county. The county will keep the original form and give you a copy.

### PART A. RECIPIENT DESIGNATION OF PROVIDER

|   |   |
|---|---|
| 1. Recipient's Name:                              |   |
| 2. County IHSS Case #:                            |   |
| 3. Provider's Name:                               |   |
| 4. Provider's Address:                            |   |
| City, State, ZIP Code:                            |   |
| 5. Provider's Telephone Number:                   |   |
| 6. Provider's Date of Birth                       |   |
| 7. Provider's Social Security #*:                 |   |
| 8. Provider's Gender (check box):                 | <input type="checkbox"/> Male <input type="checkbox"/> Female   |
| 9. Provider's Relationship to Recipient (if any): | <input type="checkbox"/> Parent <input type="checkbox"/> Child <input type="checkbox"/> Spouse/Domestic Partner<br><input type="checkbox"/> Conservator <input type="checkbox"/> Guardian<br><input type="checkbox"/> Other _____ |
| 10. Provider's Start Date:                        |   |

\*NOTE: The collection of the Social Security Number is required by the Immigration Reform and Control Act of 1986, Public Law 99-603 (8 USC 1324a), for the purposes of verifying the individual's identity and authorization to work in the United States.

I choose the person listed above to be my IHSS provider. This person will provide some or all of the services authorized by the county.

**PART B. RECIPIENT AGREEMENT****I UNDERSTAND AND AGREE THAT:**

- The person I have chosen to be my provider cannot be paid federal and/or state money for providing services to me until he/she completes all of the provider enrollment requirements. These requirements include completing, signing, and returning (in person) the Provider Enrollment Form (SOC 426), submitting fingerprints and being cleared of disqualifying crimes through a criminal background check, completing a provider orientation, and returning a signed Provider Enrollment Agreement (SOC 846).
- The county will send me a notice telling me if the person I have chosen as my provider does not complete the provider enrollment requirements or if he/she is not eligible to be an IHSS provider.
- If I choose to have this person provide services for me before he/she is enrolled as an IHSS provider, and the county sends me a notice telling me that he/she is not eligible to be an IHSS provider, I will have to pay him/her with my own money for the services that he/she provided before he/she was determined ineligible to be a provider and for any services he/she provides after the county notifies me that he/she is ineligible.
- Neither the county nor the State will be held responsible for any claims and/or losses caused by the above-named person I choose to hire as my IHSS provider. I agree to hold harmless the State and county, their officers, agents, and employees, and to take responsibility for any and all claims and/or losses to any person caused by the named person I choose to hire as my IHSS provider.
- The county can provide information about my authorized services and service hours to the person I have chosen as my provider. The county will send my provider the IHSS Provider Notice of Recipient Authorized Hours and Services (SOC 2271).
- My total monthly authorized hours will be divided by 4 to determine my maximum weekly hours. The maximum weekly hours is a guideline telling me the highest number of hours my provider(s) will be able to work for me during a workweek. However, since most months are slightly longer than 4 weeks, I will work with my provider(s) to spread his/her hours throughout the month in order to make sure I have all the service hours I need for the month.
- Sometimes I may need my provider to work more than my maximum weekly hours. I must ask for county approval to adjust my maximum weekly hours only if the change requires my provider to work:
  1. More overtime hours in the month than he/she would normally work.



2. More than 40 hours for me in a workweek if my maximum weekly hours are 40 hours or less in a workweek.
- If I do not get an approved exception, my provider will get a violation for working more than my maximum weekly hours.
  - I can **never** authorize my provider to work more than my total authorized monthly service hours. Therefore, when I authorize my provider to work extra hours in one week, I must have the provider work fewer hours in the other week(s) of the month.
  - If my provider works for another recipient, the maximum number of hours that he/she may claim in a workweek for all of the time he/she works for his/her recipients combined is 66 hours. I **must make a work schedule for my provider to determine how many hours he/she will be working for me each week to make sure he/she does not work more than 66 hours per workweek.** I will get a Recipient Notification of Maximum Weekly Hours (SOC 2271A) which will include information on my maximum weekly hours so I can use it to make the work schedule for my provider(s). In order to make the schedule, my provider must tell me how many hours he/she is available to work for me each workweek. If my provider cannot work all of my authorized hours, I will need to hire additional provider(s). **If I need help finding and hiring another provider(s), I can call my county IHSS Public Authority to obtain a provider from the registry or my county IHSS office.**
  - The county will send me a notice each time my provider gets a violation. If my provider gets three violations, he/she will be suspended from providing IHSS for three months. If he/she gets another violation after being reinstated from the three-month suspension, he/she will be terminated as a provider for one year.

### PART C. RECIPIENT ACKNOWLEDGMENT

**I understand and agree to follow all of the requirements listed in this form.**

|                        |       |
|------------------------|-------|
| RECIPIENT'S SIGNATURE: | DATE: |
| PRINTED NAME:          |       |

|  |       |
|--|-------|
| AUTHORIZED REPRESENTATIVE'S SIGNATURE: | DATE: |
| PRINTED NAME:                          |       |

### FOR COUNTY USE ONLY

|              |       |
|--------------|-------|
| WORKER NAME: | DATE: |
|--------------|-------|



Department of Adult, Aging and Medi-Cal Services  
**In-Home Supportive Services**  
6955 Foothill Blvd., Suite 300  
Oakland, CA 94605

### PROVIDER LEAVE OR DISCONTINUANCE

|                             |                          |
|-----------------------------|--------------------------|
| Provider Name (Last, First) |                          |
| Address                     | City, State and Zip code |
| Telephone Number            | Social Security Number   |

**This form will serve as written request to:**

|   |  |
|---|--|
| <input type="checkbox"/> <b>Discontinue the provider's employment with the following recipient:</b>                     |  |
| <input type="checkbox"/> <b>Place the provider in Leave status (suspend my employment) for the following recipient:</b> |  |
| <b>Recipient Information</b>  |  |
| Name (Last, First)  |  |
| Case Number or Social Security Number   | Telephone Number   |
| Last day the provider worked  | Total number of hours authorized from the first day of the month to the last day worked. |
| <b>Reason(s) for discontinuance or Leave request:</b>   |  |
| <input type="checkbox"/> Quit/ Fired  | <input type="checkbox"/> Recipient is in the hospital.                                   |
| <input type="checkbox"/> Disability/Workers' Compensation injury  | <input type="checkbox"/> Recipient is deceased.  |
| <input type="checkbox"/> Recipient is no longer eligible for services.  |  |
| <input type="checkbox"/> Recipient is on vacation/out of County/State/Country. Anticipated Return Date .                |  |
| <input type="checkbox"/> Other reasons  |  |

|   |      |
|---|------|
| Person Completing Form: <input type="checkbox"/> Recipient <input type="checkbox"/> Provider <input type="checkbox"/> Recipient's Authorized Representative |      |
| Print Name  | Date |
| Signature   |      |

|                    |
|--------------------|
| County Use Section |
|--------------------|

## **SOCIAL SECURITY**

Social Security benefits are available to individual providers who are 18 years old or older and not the parent of the employer/recipient. The benefits are available if you become totally disabled or retire and meet certain eligibility requirements. There is a deduction from your paycheck for Social Security (FICA). The benefits include monthly retirement or disability payments to you or your dependents. You should contact your local Social Security Administration Office for information and/or to apply for Social Security. The telephone number and address of this office are listed in the white pages of your telephone book under "United States Government, Social Security Administration."

## **MEDICARE TAX**

Medicare is the health and medical benefits received as part of the total Social Security benefits package. In the past, the Medicare tax deduction was a part of the Social Security (FICA) tax deduction. Federal law now requires that the tax and the amount deducted be reported separately. Questions regarding the Medicare tax should be directed to the Social Security Administration.

## **STATE DISABILITY INSURANCE (SDI)**

State Disability Insurance benefits are available to you if you become disabled and are prevented from doing your regular work and you meet certain eligibility requirements. There is a deduction from your paycheck for SDI. State Disability Insurance benefits are available for a maximum of 52 weeks. You should contact your local California Employment Development Department (EDD) office for information and/or to apply for State Disability Insurance. The telephone number and address of this office are listed in the white pages of your telephone book under "California State of, Employment Development Department."

If you are the parent, spouse or child of the person you are providing services to you may choose to participate in the SDI program by applying for Elective State Disability Insurance. The forms for Elective SDI coverage are available from the county social services worker. If you want this optional coverage, the cost will be deducted from your paycheck. All other Individual Providers are automatically covered for SDI if they have IHSS quarterly wages in excess of \$750.

## **UNEMPLOYMENT INSURANCE (UI)**

Unemployment Insurance (UI) benefits may be available to you if you are not the parent or spouse of your employer/recipient and become unemployed, able and available to work and you meet certain eligibility requirements. There is no deduction from your paycheck for UI. Unemployment Insurance benefits are available for a maximum of 26 weeks. You should contact your local California Employment Development Department office for information and/or to apply for Unemployment Insurance. The telephone number and address of this office are listed in the white pages of your telephone book under "California State of, Employment Development Department."

## **WORKERS' COMPENSATION**

Workers' Compensation benefits are available to you if you are injured on the job or become ill due to your job, and you meet certain eligibility requirements. There is no deduction from your paycheck for Workers' Compensation. If you are injured on the job, you should seek medical attention immediately and then notify your employer/recipient's county social services worker. Claim forms to apply for Workers' Compensation are available from the county social services worker and should be returned to the County Welfare Department when completed. For more information about Workers' Compensation, you may call an Information and Assistance Officer at 1-800-736-7401.

## **INCOME TAX WITHHOLDING**

You may have state and federal income tax withheld from your paycheck if you apply and you meet certain eligibility requirements. Income tax withholding for individual providers is strictly voluntary. If you wish to have state and federal income tax withheld from your paycheck please complete the Income Tax Withholding Form (W-4) and mail it to your county welfare department. If you do not have state and/or federal income tax withheld from your paycheck, you are still required to file a tax return at the end of the year and possibly pay taxes on your earnings. You should contact your employer/recipient's county social service worker if you require additional W-4s, need to change your withholding, or need to determine the status of your withholding.

You should contact your local California Franchise Tax Board (FTB) office for information about state income tax withholding. The telephone number and address of this office are listed in the white pages of your telephone book under "California, State of, Franchise Tax Board." You should contact your local Internal Revenue Service (IRS) office for information about federal income tax withholding. The telephone number and address of this office are listed in the white pages of your telephone book under "United States Government, Internal Revenue Service."

## **EARNED INCOME CREDIT (EIC)**

You may be eligible for the Earned Income Credit (EIC). To find out about EIC and if you are eligible, carefully read the instructions for completing a form W-5 (Earned Income Credit Advance Payment Certificate). If you are eligible for EIC you can choose to get the credit in advance with your pay instead of waiting until you file your tax return. You should contact your local Internal Revenue Service office or your tax consultant for information about EIC.

**WELCOME TO YOUR JOB AS  
AN IN-HOME SUPPORTIVE  
SERVICES (IHSS)  
INDIVIDUAL PROVIDER**

This notice briefly describes benefits that may be available to you and your income tax responsibilities. Please read this pamphlet carefully. Also, remember that your employer is the IHSS recipient that hired you, not the State of California nor the County Welfare Department (CWD). The State of California issues this pamphlet and your paychecks on behalf of your employer and the CWD handles all the paper work.

Please contact the CWD whenever you have any questions about your paycheck or timesheet. Always sign and date your timesheet after the pay period ends (not before), also have your employer sign and date it, then mail your timesheet to the CWD address that appears in the lower right-hand corner of the timesheet to avoid any delay in receiving your paycheck. Remember: always keep the CWD notified of any change to your address and/or telephone number.

**My County Service Worker is:**

Name \_\_\_\_\_

Address \_\_\_\_\_

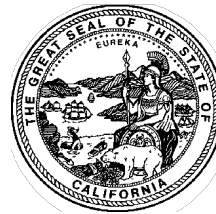
Phone: \_\_\_\_\_

**County of:** \_\_\_\_\_

**IN-HOME  
SUPPORTIVE  
SERVICES**

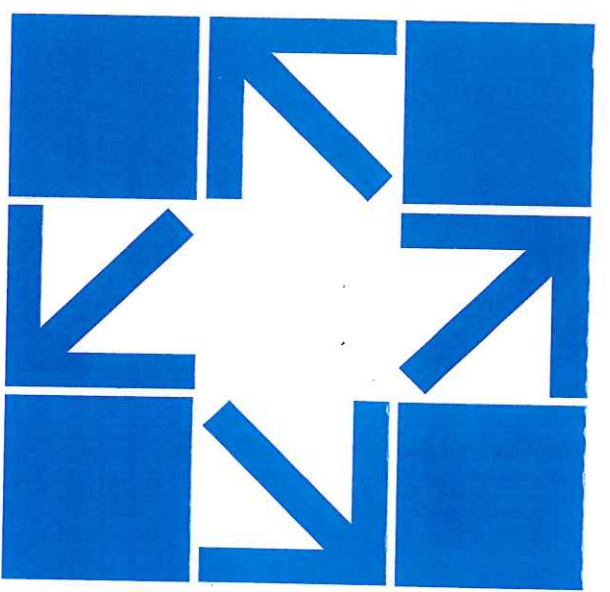
**INDIVIDUAL  
PROVIDER  
BENEFITS  
AND  
SERVICES  
INFORMATION**

For information about IHSS  
call the local  
county welfare department



**STATE OF CALIFORNIA  
HEALTH AND HUMAN SERVICES AGENCY  
DEPARTMENT OF SOCIAL SERVICES**





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

Este información está traducido al español. Para conseguir una copia, favor de escribir a: CWCJ, 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.cwcj.org](http://www.cwcj.org), or you may request an order form by calling 510-251-9470.

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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: \_\_\_\_\_

## **Physician: I agree to this Predesignation:**

Signature: \_\_\_\_\_ 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 predesignated 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 predesignated 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: \_\_\_\_\_

Employee ID #: \_\_\_\_\_ 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 ID #: \_\_\_\_\_

- 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 "predesignating 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><br><input type="checkbox"/> <b>Married filing jointly</b> or <b>Qualifying widow(er)</b><br><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:<br/>Claim<br/>Dependents</b>                 | If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):<br>Multiply the number of qualifying children under age 17 by \$2,000 ► \$ _____<br>Multiply the number of other dependents by \$500..... ► \$ _____<br>Add the amounts above and enter the total here . . . . . | <b>3</b>    | \$ |
| <b>Step 4<br/>(optional):<br/>Other<br/>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.<br>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) |
| <b>94-2629822</b>           |                          |                                      |

## 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:
 

|   |   |           |                   |
|---|---|-----------|-------------------|
| • \$19,400 if you're head of household<br>• \$25,900 if you're married filing jointly or qualifying widow(er)<br>• \$12,950 if you're single or married filing separately | } | . . . . . | <b>2</b> \$ _____ |
|---|---|-----------|-------------------|
- 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<br>Annual Taxable<br>Wage & Salary | Lower Paying Job Annual Taxable 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   | \$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<br>Annual Taxable<br>Wage & Salary | Lower Paying Job Annual Taxable 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  | \$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<br>Annual Taxable<br>Wage & Salary | Lower Paying Job Annual Taxable 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   | \$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<br><br>City, State, and ZIP Code | Filing Status<br><br>SINGLE or MARRIED (with two or more incomes)<br>MARRIED (one income)<br>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 |
|--|--|

**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.