



FOR INSTRUCTIONS ON COMPLETING THIS FORM, SEE THE BACK OF THIS PAGE.

PLEASE PRINT

NAME (Last, First, Middle)	EMPLOYEE NUMBER	DATE PREPARED		
		MO	DY	YR
Home Address (number and street or rural route)	SOCIAL SECURITY NUMBER	BIRTHDATE		
		MO	DY	YR
City or Town, State, and ZIP code	If your last name differs from that on your social security card, check here. You must call 1-800-772-1213 for a replacement card . . . . . <input type="checkbox"/>			

**I. FEDERAL TAX FILING STATUS AND ALLOWANCES**

(Note: If married filing separately, check "Married, but withhold at higher Single rate.")

1. **Marital Status** Enter only one code in box to far right: **S**, Single or **M**, Married but withhold at higher single rate or **M**, Married Persons (one income)

2. **Personal Allowances - Total number of allowances you are claiming** (W-4 worksheets). If you are claiming exemption from Federal tax withholding, complete Section III, below.

**II. STATE TAX FILING STATUS AND ALLOWANCES**

1. **Marital Status** Enter only one code in box to far right: **S**, Single or **M**, Married but with two or more incomes or **M**, Married Persons (one income) or **H**, Head of Household

2. **Regular Withholding Allowances** - Number of allowances you are claiming for this job from Worksheet A, Regular Withholding Allowances (see DE 4 worksheets).  
 OR If you are exempt from California income tax withholding because you are a nonresident of the State of California and are earning compensation while located outside the State, enter 997 in the box to the far right. Complete and attach the Out-of State Withholding form, UPAY 830.

3. **Additional Withholding Allowances**-Number of allowances from Worksheet B, Estimated Deductions (see DE 4 worksheets).

**III. EXEMPTION FROM TAX WITHHOLDING (NONRESIDENT ALIENS-DO NOT COMPLETE THIS SECTION)**

I claim exemption from Federal and State withholding for 2018 and I certify that I meet BOTH of the following conditions for exemption:

1. Last year I had a right to a refund of ALL Federal income tax withheld because I had NO tax liability: **AND**

2. This year I expect a refund of ALL Federal income tax withheld because I expect to have NO tax liability. (If you claim exemption from withholding, it will automatically expire on February 15 of next year unless you file a new UC W-4/DE 4 on or before February 15 of next year.

		FED 998	STATE 998
If you meet BOTH conditions, enter "EXEMPT" in first box to the right			

3. I certify under penalty of perjury that I am not subject to California withholding because I meet the conditions set forth under the Service Member Civil Relief Act, as amended by the Military Spouses Residency Relief Act. ( See page 2 of DE4 ) Write "California Exempt" in first box to right.

DO NOT COMPLETE SHADED AREAS

**IV. ADDITIONAL TAX WITHHOLDING** Additional amount, if any, you want deducted each month. Completion of this section is optional. **NONRESIDENT ALIENS—REFER TO INSTRUCTIONS ON NEXT PAGE.**

1. **ADDITIONAL FEDERAL TAX WITHHOLDING** (Enter additional MONTHLY amount in the box to the right OR to cancel additional amount, enter "" in the box to the right.) \$

Check Appropriate Box:  NEW  CHANGE  CANCEL

2. **ADDITIONAL STATE TAX WITHHOLDING** (Enter additional MONTHLY amount in the box to the right OR to Cancel additional amount, enter "" in the box to the right.) \$

Check Appropriate Box:  NEW  CHANGE  CANCEL

**Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.**

**CERTIFICATION:** 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. I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete. Form is not valid unless you sign it.

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

**ACCOUNTING OFFICE TO COMPLETE ONLY IF SENDING TO THE FRANCHISE TAX BOARD**

Employer's Name and Address	Office Code	Employer Identification Number
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## INSTRUCTION SHEET FOR UC W-4/DE 4 FORM

### **PURPOSE:**

The purpose of the UC W-4/DE 4 form is to enter your personal income tax withholding status into the University payroll system so that the appropriate amounts of Federal and State taxes can be withheld from your pay. Whenever your personal income tax withholding status changes, submit a new UC W-4/DE 4 form. For example, if you wish to change your personal income tax withholding status effective on the first day of a new tax year, a new UC W-4/DE 4 form must be submitted prior to January 1. Local payroll deadline dates apply.

### **INSTRUCTIONS:**

Complete the information requested in the boxes at the top of the form. Use the attached Internal Revenue Service Instructions for Form W-4 and the attached State of California Employee's Withholding Allowance Certificate (Form DE 4) Instructions to calculate your withholding allowances. Transfer your number of Federal allowances from the Federal Form W-4 to Section I, box 2. Transfer your number of State allowances from the State Form DE 4 to Section II, boxes 2 and 3. Complete the rest of the form if applicable. Sign and date the form and submit it to the appropriate University office. **KEEP THE ATTACHED FEDERAL AND STATE INSTRUCTIONS AND WORKSHEETS FOR YOUR REFERENCE.**

If you are earning compensation while located in a State other than California, complete and attach the Out-of-State Withholding form, UPAY 830. This form is available in your department or Payroll Office.

If you claim exemption from withholding in Section III, you must meet both conditions specified. **The exemption will automatically expire on February 15 of the next year unless you file a new UC W-4/DE 4 before February 15 of the next year.**

If you authorize additional Federal and/or State tax withholding in Section IV, this authorization will continue to be in effect until you submit a new UC W-4/DE 4 to change or cancel the deduction.

### **NONRESIDENT ALIENS:**

The UC W-4NR/DE 4 form is designed for the exclusive use of nonresident alien individuals who are employed in the United States. The form contains special instructions that are helpful in determining whether a nonresident alien can claim additional withholding allowances. This form is available in your department or Payroll Office.

### **PRIVACY NOTIFICATIONS**

**STATE** The State of California Information practices act of 1977 (effective July 1, 1978) requires the University to provide the following information to individuals who are asked to supply information:

The principal purpose for requesting the information on this form is for payment of earnings and for miscellaneous payroll and personnel matters such as, but not limited to, withholding of taxes, benefits administration, and changes in title and pay status. University policy and State and Federal statutes authorize the maintenance of this information.

Furnishing all information requested on this form is mandatory -- failure to provide such information will delay or may even prevent completion of the action for which the form is being filled out, and will result in your being treated as a single person who claims no withholding allowances. Information furnished on this form may be used by various University departments for payroll and personnel administration, and will be transmitted to the State and Federal governments as required by law.

Individuals have the right to review their own records in accordance with University personnel policy and collective bargaining agreements. Information on these policies can be obtained from campus or Office of the President Staff and Academic Personnel Offices.

The officials responsible for maintaining the information contained on this form are campus and Office of the President Staff and Academic Personnel Managers or campus Accounting Officers.

**FEDERAL** Please refer to the Privacy Act and Paperwork Reduction Act Notice that appears in the attached instructions provided by the IRS to the IRS Form W-4.

**Purpose.** Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

**Exemption from withholding.** You may claim exemption from withholding for 2018 if **both** of the following apply.

- For 2017 you had a right to a refund of **all** federal income tax withheld because you had no tax liability, **and**
- For 2018 you expect a refund of **all federal** income tax withheld because you expect to have **no** tax liability.

If you're exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2018 expires February 15, 2019. See [Pub. 505](#), Tax Withholding and Estimated Tax, to learn more about whether you qualify for exemption from withholding.

### General Instructions

If you aren't exempt, follow the rest of these instructions to determine the number of withholding allowances you should claim for withholding for 2018 and any additional amount of tax to have withheld. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

You can also use the calculator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to determine your tax withholding more accurately. Consider using this calculator if you have a more complicated tax situation, such as if you have a working spouse, more than one job, or a large amount of nonwage income outside of your job. After your Form W-4 takes effect, you can also use this calculator to see how the amount of tax you're having withheld compares to your projected total tax for 2018. If you use the calculator, you don't need to complete any of the worksheets for Form W-4.

Note that if have too much tax withheld, you will receive a refund when you file your tax return. If you have too little tax withheld, you will owe tax when you file your tax return, and you might owe a penalty.

**Filers with multiple jobs or working spouses.** If you have more than one job at a time, or if you're married and your spouse is also working, read all of the instructions including the instructions for the Two-Earners/Multiple Jobs Worksheet before beginning.

**Nonwage income.** If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you might owe additional tax. Or you can use the Deductions, Adjustments, and Other Income Worksheet on page 3 or the calculator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to make sure you have enough tax withheld from your paycheck. If you have pension or annuity income, see [Pub. 505](#) or use the calculator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to find out if you should adjust your withholding on Form W-4 or W-4P.

**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

#### Personal Allowances Worksheet

Complete this worksheet below first to determine the number of withholding allowances to claim.

#### Line C. Head of household please note:

Generally, you can claim head of household filing status on your tax return only if you're unmarried and pay more than 50% of the costs of keeping up a home for yourself and a qualifying individual. See [Pub. 501](#) for more information about filing status.

**Line E. Child tax credit.** When you file your tax return, you might be eligible to claim a credit for each of your qualifying children. To qualify, the child must be under age 17 as of December 31 and must be your dependent who lives with you for more than half the year. To learn more about this credit, see [Pub. 972](#), Child Tax Credit. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on Line E of the worksheet. On the worksheet you will be asked about your total income. For this purpose, total income includes all of your wages and other income, including income earned by a spouse, during the year.

**Line F. Credit for other dependents.** When you file your return, you might be eligible to claim a credit for each of your dependents that don't qualify for the child tax credit, such as any dependent children age 17 and older. To learn more about this credit, see [Pub. 505](#). To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line F of the worksheet. On the worksheet, you will be asked about your total income. For this purpose, total income includes all of your wages and other income earned by a spouse, during the year.

**Line G. Other credits.** You might be able to reduce the tax withheld from your paycheck if you expect to claim other tax credits, such as the earned income tax credit and tax credits for education and child care expenses. If you do so, your paycheck will be larger but the amount of any refund that you receive when you file your tax return will be smaller. Follow the instructions for Worksheet 1-6 in [Pub. 505](#) if you want to reduce your withholding to take these credits into account.

### Deductions, Adjustments, and Additional Income Worksheet

Complete this worksheet to determine if you're able to reduce the tax withheld from your paycheck to account for your itemized deductions and other adjustments to income such as IRA contributions. If you do so, your refund at the end of the year will be smaller, but your paycheck will be larger. You're not required to complete this worksheet or reduce your withholding if you don't wish to do so.

You can also use this worksheet to figure out how much to increase the tax withheld from your paycheck if you have a large amount of nonwage income, such as interest or dividends.

Another option is to take these items into account and make your withholding more accurate by using the calculator at [www.irs.gov/W4App](http://www.irs.gov/W4App). If you use the calculator, you don't need to complete any of the worksheets for Form W-4.

### Two-Earners/Multiple Jobs Worksheet

Complete this worksheet if you have more than one job at a time or are married filing jointly and have a working spouse. If you don't complete this worksheet, you might have too little tax withheld. If so, you will owe tax when you file your tax return and might be subject to a penalty.

Figure the total number of allowances you're entitled to claim and any additional amount of tax to withhold on all jobs using worksheets from only one Form W-4. Claim all allowances on the W-4 that you or your spouse file for the highest paying job in your family and claim zero allowances on Forms W-4 filed for all other jobs. For example, if you earn \$60,000 per year and your spouse earns \$20,000, you should complete the worksheets to determine what to enter on Part I Line 1 and Part IV Line 1 on the UC W-4/DE 4, and your spouse should enter zero ("0-") on lines 5 and 6 of his or her Form W-4. See [Pub. 505](#) for details.

Another option is to use the calculator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to make your withholding more accurate.

**Tip:** If you have a working spouse and your incomes are similar, you can check the "Married, but withhold at higher Single rate" box instead of using this worksheet. If you choose this option, then each spouse should fill out the Personal Allowances Worksheet and check the "Married, but withhold at higher Single rate" box on Form W-4, but only one spouse should claim any allowances for credits or fill out the Deductions, Adjustments, and Additional Income Worksheet.

### Instructions for Employer

**Employees do not complete box 8, 9, or 10. Your employer will complete these boxes if necessary.**

**New hire reporting.** Employers are required by law to report new employees to a designated State Directory of New Hires. Employers may use Form W-4, boxes 8, 9, and 10 to comply with the new hire reporting requirement for a newly hired employee. A newly hired employee is an employee who hasn't previously been employed by the employer, or who was previously employed by the employer but has been separated from such prior employment for at least 60 consecutive days. Employers should contact the appropriate State Directory of New Hires to find out how to submit a copy of the completed Form W-4. For information and links to each designated State Directory of New Hires (including for U.S. territories), go to [www.acf.hhs.gov/programs/css/employers](http://www.acf.hhs.gov/programs/css/employers).

**PERSONAL ALLOWANCES WORKSHEET (keep for your records)**

<b>A</b>	Enter "1" for yourself .....	<b>A</b>	_____
<b>B</b>	Enter "1" if you will file as married filing jointly .....	<b>B</b>	_____
<b>C</b>	Enter "1" if you will file as head of household .....	<b>C</b>	_____
<b>D</b>	Enter "1" if: <ul style="list-style-type: none"> <li>• You're single, or married filing separately, and have only one job; or</li> <li>• You're married filing jointly, have only one job, and your spouse doesn't work; or</li> <li>• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less .....</li> </ul>	<b>D</b>	_____
<b>Child tax credit.</b> See Pub. 972, Child Tax Credit, for more information.			
<b>E</b>	<ul style="list-style-type: none"> <li>• If your total income will be less than \$69,801 (\$101,401 if married filing jointly), enter "4" for each eligible child.</li> <li>• If your total income will be from \$69,801 to \$175,550 (\$101,401 to \$339,000 if married filing jointly), enter "2" for each eligible child.</li> <li>• If your total income will be from \$175,551 to \$200,000 (\$339,001 to \$400,000 if married filing jointly), enter "1" for each eligible child.</li> <li>• If your total income will be higher than \$200,000 (\$400,000 if married filing jointly), enter "-0-" .....</li> </ul>	<b>E</b>	_____
<b>Credit for other dependents.</b>			
<b>F</b>	<ul style="list-style-type: none"> <li>• If your total income will be less than \$69,801 (\$101,401 if married filing jointly), enter "1" for each eligible dependent.</li> <li>• If your total income will be from \$69,801 to \$175,551 (\$101,401 to \$339,000 if married filing jointly), enter "1" for every two dependents (for example, "-0-" for one dependent, "1" if you have two or three dependents, and "2" if you have four dependents).</li> <li>• If your total income will be higher than \$175,550 (\$339,000 if married filing jointly), enter "-0-" .....</li> </ul>	<b>F</b>	_____
<b>G</b>	<b>Other credits.</b> If you have other credits, Worksheet 1-6 of Pub. 505 and enter the amount from that worksheet here .....	<b>G</b>	_____
<b>H</b>	Add lines A through G and enter the total here .....	<b>H</b>	_____
<ul style="list-style-type: none"> <li>• If you plan to <b>itemize</b> or <b>claim adjustments to income</b> and want to reduce your withholding, or if you have a large amount of nonwage income and want to increase your withholding, see the <b>Deductions, Adjustments, and Additional Income Worksheet</b> below.</li> <li>• If you <b>have more than one job at a time</b> or are <b>married filing jointly and you and your spouse both work</b>, and the combined earnings from all jobs exceed \$52,000 (\$24,000 if married filing jointly), see the <b>Two-Earners/Multiple Jobs Worksheet</b> on page 4 to avoid having too little tax withheld.</li> <li>• If <b>neither</b> of the above situations applies, <b>stop here</b> and enter the number from line H on line 5 of Form W-4 above.</li> </ul>			
For accuracy <b>complete all worksheets that apply</b>			

**Deductions, Adjustments, and Additional Income Worksheet**

**Note:** Use this worksheet *only* if you plan to itemize deductions, claim certain adjustments to income, or have a large amount of nonwage income.

<b>1</b>	Enter an estimate of your 2018 itemized deductions. These 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. See Pub. 505 for details .....	<b>1</b>	\$ _____
<b>2</b>	Enter : <ul style="list-style-type: none"> <li>\$24,000 if you're married filing jointly or qualifying widow(er)</li> <li>\$18,000 if you're head of household .....</li> <li>\$12,000 if you're single or married filing separately</li> </ul>	<b>2</b>	\$ _____
<b>3</b>	<b>Subtract</b> line 2 from line 1. If zero or less, enter "-0-"	<b>3</b>	\$ _____
<b>4</b>	Enter an estimate of your 2018 adjustments to income and any additional standard deduction for age or blindness (see Pub. 505 for information about these items)	<b>4</b>	\$ _____
<b>5</b>	<b>Add</b> lines 3 and 4 and enter the total	<b>5</b>	\$ _____
<b>6</b>	Enter an estimate of your 2018 nonwage income (such as dividends or interest)	<b>6</b>	\$ _____
<b>7</b>	<b>Subtract</b> line 6 from line 5. If zero, enter "-0-". If less than zero, enter the amount in parentheses.	<b>7</b>	\$ _____
<b>8</b>	<b>Divide</b> the amount on line 7 by \$4,150 and enter the result here. If a negative amount, enter in parentheses. Drop any fraction	<b>8</b>	_____
<b>9</b>	Enter the number from the <b>Personal Allowances Worksheet</b> , line H above	<b>9</b>	_____
<b>10</b>	<b>Add</b> lines 8 and 9 and enter the total here. If zero or less enter "-0-". If you plan to use the <b>Two-Earners/Multiple Jobs Worksheet</b> , also enter this total on Line 1, page 4. Otherwise, <b>stop here</b> and enter this total on Form W-4, line 5, page 1	<b>10</b>	_____

**\* Use this sheet for FEDERAL instructions and worksheets.  
Complete the UC W-4 / DE 4 as directed**

**Two-Earners/Multiple Jobs Worksheet** (See *Two earners/multiple jobs* on page 1.)

**Note:** Use this worksheet *only* if the instructions under line H on page 1 direct you here.

- 1 Enter the number from the **Personal Allowances Worksheet**, line H, page 3 (or, if you used the **Deductions, Adjustments, and Additional Income Worksheet** on page 3, the number from line 10 of that worksheet) 1 \_\_\_\_\_
  
  - 2 Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here. **However**, if you're married filing jointly and wages from the highest paying job are \$75,000 or less and the combined wages for you and your spouse are \$107,000 or less, don't enter more than "3" 2 \_\_\_\_\_
  
  - 3 If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and in Section I, Box 2, of the UC W-4/DE 4. **DO NOT** use the rest of this worksheet 3 \_\_\_\_\_
- Note:** If line 1 is **less than** line 2, enter "-0-" in Section I, Box 2, of the UC W-4/DE 4. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.
- 4 Enter the number from line 2 of this worksheet,..... 4 \_\_\_\_\_
  - 5 Enter the number from line 1 of this worksheet,..... 5 \_\_\_\_\_
  - 6 **Subtract** line 5 from line 4,..... 6 \_\_\_\_\_
  - 7 Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here,..... 7 \$ \_\_\_\_\_
  - 8 **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed,..... 8 \$ \_\_\_\_\_
  - 9 **Divide** line 8 by the number of pay periods remaining in 2018. For example, divide by 18 if you're paid every 2 weeks and you complete this form on a date in late April when there are 18 pay periods remaining in 2018. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck 9 \$ \_\_\_\_\_

Table 1				Table 2			
Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$5,000	0	\$0 - \$7,000	0	\$0 - \$24,375	\$420	\$0 - \$7,000	\$420
5,001 - 9,500	1	7,001 - 12,500	1	24,376 - 82,725	500	7,001 - 36,175	500
9,501 - 19,000	2	12,501 - 24,500	2	82,726 - 170,325	910	36,176 - 79,975	910
19,001 - 26,500	3	24,501 - 31,500	3	170,326 - 320,325	1,000	79,976 - 154,975	1,000
26,501 - 37,000	4	31,501 - 39,000	4	320,326 - 405,325	1,330	154,976 - 197,475	1,330
37,001 - 43,500	5	39,001 - 55,000	5	405,326 - 605,325	1,450	197,476 - 497,475	1,450
43,501 - 55,000	6	55,001 - 70,000	6	605,326 and over	1,540	497,476 and over	1,540
55,001 - 60,000	7	70,001 - 85,000	7				
60,001 - 70,000	8	85,001 - 90,000	8				
70,001 - 75,000	9	90,001 - 100,000	9				
75,001 - 85,000	10	100,001 - 105,000	10				
85,001 - 95,000	11	105,001 - 115,000	11				
95,001 - 130,000	12	115,001 - 120,000	12				
130,001 - 150,000	13	120,001 - 130,000	13				
150,001 - 160,000	14	130,001 - 145,000	14				
160,001 - 170,000	15	145,001 - 155,000	15				
170,001 - 180,000	16	155,001 - 185,000	16				
180,001 - 190,000	17	185,001 and over	17				
190,001 - 200,000	18						
200,001 and over	19						

**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)(A) 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 who claims no withholding allowances; providing fraudulent information may also 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, and the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax law; 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.

State of California

**EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE**

**\* Use this sheet for STATE instructions and worksheets.  
Complete the UC W-4/DE 4 as directed.**

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

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

**PURPOSE:** This certificate, DE 4, is for California Personal Income Tax (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.

You should complete this form if either:

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

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

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

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

**CHECK YOUR WITHHOLDING:** After your UC W-4/DE 4 takes effect, compare the state income tax withheld with your estimated total annual tax. For state withholding, use the worksheets on this form and for federal withholding use the Internal Revenue Service (IRS) Publication 919 for federal withholding calculations.

**EXEMPTION FROM WITHHOLDING:** If you wish to claim exempt, complete Section III of the UC W-4/DE 4. Do not complete Section I, Box 2; Section II, Boxes 2 or 3; or Section IV. You may only claim exempt from withholding California income tax if you did not owe any federal income tax last year and you do not expect to owe any federal income tax this year. The exemption is good for one year. If you continue to qualify for the exempt filing status, a new UC W-4/DE 4 must be submitted by February 15 each year to continue your exemption. If you are not having federal income tax withheld this year but expect to have a tax liability next year, you are required to submit a new UC W-4/DE 4 by December 1.

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**EXEMPTION FROM WITHHOLDING** (continued): Under the Service Member Civil Relief Act, as amended by the Military Spouses Residency Relief Act, you may be exempt from California income tax on your wages if (i) your spouse is a member of the armed forces present in California in compliance with military orders; (ii) you are present in California solely to be with your spouse; and (iii) you maintain your domicile in another state. If you claim exemption under this act, check the box in Section III, Line 3. You may be required to provide proof of exemption upon request.

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

IF YOU ARE CALLING FROM WITHIN THE UNITED STATES 1-800-852-5711 (voice)  
1-800-822-6268 (TTY)

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

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

**NOTIFICATION:**

If the IRS instructs your employer to withhold federal income tax based on a certain withholding status, your employer is required to use the same withholding status for state income tax withholding.

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 form UC W-4/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.

**INSTRUCTIONS – 1 – ALLOWANCES \*– for Section II, Box 2, of the UC W-4/DE 4.**

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

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

**TWO-EARNER/MULTIPLE INCOMES:** When earnings are derived from more than one source, underwithholding may occur. If you have a working spouse or more than one job, it is best to check the box “SINGLE or MARRIED (with two or more incomes).” Figure the total number of allowances you are entitled to claim on all jobs using only one DE 4 form. Claim allowances with one employer. Do not claim the same allowances with more than one employer. Your withholding will usually be most accurate when all allowances are claimed on the DE 4 or W-4 filed for the highest paying job and zero allowances are claimed for the others.

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

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

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

**WORKSHEET A REGULAR WITHHOLDING ALLOWANCES**

(A) Allowance for yourself — enter 1,.....	(A) _____
(B) Allowance for your spouse (if not separately claimed by your spouse) — enter 1,.....	(B) _____
(C) Allowance for blindness — yourself — enter 1,.....	(C) _____
(D) Allowance for blindness — your spouse (if not separately claimed by your spouse) — enter 1,.....	(D) _____
(E) Allowance(s) for dependent(s) — do not include yourself or your spouse,.....	(E) _____
(F) Total – add lines (A) through (E),.....	(F) _____

**INSTRUCTIONS – 2 – ADDITIONAL WITHHOLDING ALLOWANCES – for Section II, Box 3, of the UC W-4/DE 4.**

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

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

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

**WORKSHEET B ESTIMATED DEDUCTIONS**

1. Enter an estimate of your itemized deductions for California taxes for this tax year as listed in the schedules in the FTB 540 form,.....	1. _____
2. Enter \$8,472 if married filing joint with two or more allowances, unmarried head of household or qualifying widow(er) with dependent(s) or \$4,236 if single or married filing separately, dual income married, or married with multiple employers.....	- 2. _____
3. Subtract line 2 from line 1, enter difference,.....	= 3. _____
4. Enter an estimate of your adjustments to income (alimony payments, IRA deposits),.....	+ 4. _____
5. Add line 4 to line 3, enter sum,.....	= 5. _____
6. Enter an estimate of your nonwage income (dividends, interest income, alimony receipts),.....	- 6. _____
7. If line 5 is greater than line 6 (if less, see below); Subtract line 6 from line 5, enter difference,.....	= 7. _____
8. Divide the amount on line 7 by \$1,000, round any fraction to the nearest whole number,..... Enter this number here and in Section II, Box 3, of the UC W-4/DE 4. Complete Worksheet C, if needed.	8. _____
9. If line 6 is greater than line 5: Enter amount from line 6 (nonwage income),.....	9. _____
10. Enter amount from line 5 (deductions).....	10. _____
11. Subtract line 10 from line 9, enter difference,.....	11. _____

**Complete Worksheet C**

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



