

#### **Employee's Withholding Allowance Certificate**

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

Personal Information							
First, Middle, Last Name	Social Security Number						
Address	Filing Status						
City State ZIP Code	Single or Married (with two or more incomes)  Married (one income)  Head of Household						
<ol> <li>Use Worksheet A for Regular Withholding allowances. Use other 1a. Number of Regular Withholding Allowances (Worksheet 1b. Number of allowances from the Estimated Deductions 1c. Total Number of Allowances you are claiming</li> <li>Additional amount, if any, you want withheld each pay period of OR</li> <li>Exemption from Withholding</li> <li>I claim exemption from withholding for 2025, and I certify I me OR</li> <li>I certify under penalty of perjury that I am not subject to Califforth under the Service Member Civil Relief Act, as amended and the Veterans Benefits and Transition Act of 2018.</li> </ol>	et A) (Worksheet B) (if employer agrees), (Worksheet C)  et both conditions for exemption. (Check box here)						
Under penalty of perjury, I certify that the number of withholding a which I am entitled or, if claiming exemption from withholding, that	allowances claimed on this certificate does not exceed the number to at I am entitled to claim the exempt status.						
Employee's Signature	Date						
Employer's Section: Employer's Name and Address	California Employer Payroll Tax Account Number						
The Employee's Withholding Allowance Certificate (DF 4) is for	You did not owe any federal and state income tax last year						

The Employee's Withholding Allowance 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.

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

If you do not provide your employer a completed DE 4, your 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 and state income tax last year, and
- You do not expect to owe any federal and state income tax this 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 and 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 withholding on your wages if

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

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

The <u>California Employer's Guide (DE 44)</u> (edd.ca.gov/pdf\_pub\_ctr/de44.pdf) provides the income tax withholding tables. This publication can be found by visiting <u>Payroll Taxes - Forms and Publications</u> (edd.ca.gov/Payroll\_Taxes/Forms\_and\_Publications.htm). To assist you in calculating your tax liability, visit the <u>Franchise Tax Board (FTB)</u> (ftb.ca.gov).

If you need information on your last California Resident Income Tax Return (FTB Form 540), visit the FTB (ftb.ca.gov).

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) (govt. westlaw.com/calregs/Search/Index), the FTB or the EDD may 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. 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 <a href="California Unemployment Insurance Code">Code</a> (leginfo. legislature.ca.gov/faces/codes.xhtml) and section 19176 of the <a href="Revenue and Taxation Code">Revenue and Taxation Code</a> (leginfo.legislature.ca.gov/faces/codes.xhtml).

#### 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 or Multiple Incomes:** When earnings come 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:

- (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 percent 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.

Wor	ksheet 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 1a of the DE 4	(F)

#### Instructions — 2 — Additional Withholding Allowances (Optional)

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 \$11,080 if married filing joint with two or more allowances, unmarried head of household, or qualifying widow(er) with dependent(s) or \$5,540 if single or married filing separately, dual income married, or married with multiple employers
- 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 enter this number on line 1b of the DE 4. Complete Worksheet C, if needed, otherwise **stop here**.
- 9. If line 6 is greater than line 5;
  - Enter amount from line 6 (nonwage income)

9. 10.

10. Enter amount from line 5 (deductions)

11. Subtract line 10 from line 9, enter difference. Then, 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, call our Taxpayer Assistance Center at 1-888-745-3886.

1.	Enter estimate of total wages for tax year 2025.	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 2025 tax rate schedules below.	8.
9.	Enter personal exemptions (line F of Worksheet A x \$163.90).	9.
10.	Subtract line 9 from line 8. Enter difference.	10.
11.	Enter any tax credits. (See FTB Form 540).	11.
12.	Subtract line 11 from line 10. Enter difference. This is your total tax liability.	12.
13.	Calculate the tax withheld and estimated to be withheld during 2025. 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 2025. 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 2025.	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 2025 Only

## Single Persons, Dual Income Married or Married With Multiple Employers

IF THE TAXABL	E INCOME IS	COI	MPUTED TAX	IS
OVER	BUT NOT OVER	OF AMOL	PLUS	
\$0	\$10,756	1.100%	\$0	\$0.00
\$10,756	\$25,499	2.200%	\$10,756	\$118.32
\$25,499	\$40,245	4.400%	\$25,499	\$442.67
\$40,245	\$55,866	6.600%	\$40,245	\$1,091.49
\$55,866	\$70,606	8.800%	\$55,866	\$2,122.48
\$70,606	\$360,659	10.230%	\$70,606	\$3,419.60
\$360,659	\$432,787	11.330%	\$360,659	\$33,092.02
\$432,787	\$721,314	12.430%	\$432,787	\$41,264.12
\$721,314	\$1,000,000	13.530%	\$721,314	\$77,128.03
\$1,000,000	and over	14.630%	\$1,000,000	\$114,834.25

#### Unmarried/Head of Household

IF THE TAXABL	E INCOME IS	COI	MPUTED TAX	IS
OVER	BUT NOT	OF AMOL	JNT OVER	PLUS
	OVER			
\$0	\$21,527	1.100%	\$0	\$0.00
\$21,527	\$51,000	2.200%	\$21,527	\$236.80
\$51,000	\$65,744	4.400%	\$51,000	\$885.21
\$65,744	\$81,364	6.600%	\$65,744	\$1,533.95
\$81,364	\$96,107	8.800%	\$81,364	\$2,564.87
\$96,107	\$490,493	10.230%	\$96,107	\$3,862.25
\$490,493	\$588,593	11.330%	\$490,493	\$44,207.94
\$588,593	\$980,987	12.430%	\$588,593	\$55,322.67
\$980,987	\$1,000,000	13.530%	\$980,987	\$104,097.24
\$1,000,000	and over	14.630%	\$1,000,000	\$106.669.70

#### **Married Persons**

IF THE TAXABL	E INCOME IS	COI	MPUTED TAX	IS
OVER	BUT NOT	OF AMOL	JNT OVER	PLUS
	OVER			
\$0	\$21,512	1.100%	\$0	\$0.00
\$21,512	\$50,998	2.200%	\$21,512	\$236.63
\$50,998	\$80,490	4.400%	\$50,998	\$885.32
\$80,490	\$111,732	6.600%	\$80,490	\$2,182.97
\$111,732	\$141,212	8.800%	\$111,732	\$4,244.94
\$141,212	\$721,318	10.230%	\$141,212	\$6,839.18
\$721,318	\$865,574	11.330%	\$721,318	\$66,184.02
\$865,574	\$1,000,000	12.430%	\$865,574	\$82.528.22
\$1,000,000	\$1,442,628	13.530%	\$1,000,000	\$99,237.37
\$1,442,628	and over	14.630%	\$1,442,628	\$159.124.94

If you need information on your last California Resident Income Tax Return, FTB Form 540, visit  $\underline{\mathsf{FTB}}$  (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. More information is in the instructions that came with your last California resident income tax return.

## **Employee's Withholding Certificate**

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.

OMB No. 1545-0074

Give Form W-4 to your employer. Department of the Treasury Your withholding is subject to review by the IRS. Internal Revenue Service Last name (a) First name and middle initial (b) Social security number Step 1: **Enter** Does your name match the Address Personal name on your social security card? If not, to ensure you get Information City or town, state, and ZIP code credit for your earnings. contact SSA at 800-772-1213 or go to www.ssa.gov. Single or Married filing separately Married filing jointly or Qualifying surviving spouse Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.) TIP: Consider using the estimator at www.irs.gov/W4App to determine the most accurate withholding for the rest of the year if: you are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding. 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, and when to use the estimator at www.irs.gov/W4App. Step 2: 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. **Multiple Jobs** or Spouse Do only one of the following. Works (a) Use the estimator at www.irs.gov/W4App for the most accurate withholding for this step (and Steps 3-4). If you or your spouse have self-employment income, use this option; or (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; 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 generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the 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.) Step 3: If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): Claim Multiply the number of qualifying children under age 17 by \$2,000 \$ **Dependent** Multiply the number of other dependents by \$500 . . . . . . \$ and Other **Credits** Add the amounts above for qualifying children and other dependents. You may add to \$ this the amount of any other credits. Enter the total here 3 Step 4 (a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. (optional): This may include interest, dividends, and retirement income . . . . . . . . . . . 4(a) |\$ Other **Adjustments** (b) Deductions. 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 4(b) |\$ (c) Extra withholding. Enter any additional tax you want withheld each pay period . . . 4(c) |\$ Step 5: Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete. Sign Here **Employee's signature** (This form is not valid unless you sign it.) Date **Employers** Employer's name and address First date of Employer identification number (EIN) employment Only

Cat. No. 10220Q

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#### **General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

#### **Future Developments**

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

#### **Purpose of Form**

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

Exemption from withholding. You may claim exemption from withholding for 2025 if you meet both of the following conditions: you had no federal income tax liability in 2024 and you expect to have no federal income tax liability in 2025. You had no federal income tax liability in 2024 if (1) your total tax on line 24 on your 2024 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2025 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 17, 2026.

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

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

- 1. Are submitting this form after the beginning of the year;
- 2. Expect to work only part of the year;
- Have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), or number of dependents, or changes in your deductions or credits;
- 4. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
- 5. Prefer the most accurate withholding for multiple job situations

**TIP:** Have your most recent pay stub(s) from this year available when using the estimator to account for federal income tax that has already been withheld this year. At the beginning of next year, use the estimator again to recheck your withholding.

**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 <a href="https://www.irs.gov/w4App">www.irs.gov/w4App</a> 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. Submit a separate Form W-4 for each job.

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

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



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

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

#### Step 4 (optional).

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

**Step 4(b).** Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2025 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

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

Form W-4 (2025)

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



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

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

1	<b>Two jobs.</b> If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, <b>skip</b> to line 3	1	\$
2	<b>Three jobs.</b> If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.		
	<b>a</b> Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a	2a	\$
	<b>b</b> Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b	2b	\$
	c Add the amounts from lines 2a and 2b and enter the result on line 2c	2c	\$
3	Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc	3	
4	<b>Divide</b> the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in <b>Step 4(c)</b> of Form W-4 for the highest paying job (along with any other additional amount you want withheld)	4	\$
	Step 4(b) – Deductions Worksheet (Keep for your records.)		
1	Enter an estimate of your 2025 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:   • \$30,000 if you're married filing jointly or a qualifying surviving spouse • \$22,500 if you're head of household • \$15,000 if you're single or married filing separately	2	\$
3	If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-"	3	\$
4	Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information	4	\$
5	Add lines 3 and 4. Enter the result here and in Sten 4(h) of Form W-4	5	\$

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

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

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

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

Form W-4 (2025) Page **4** 

Married Filing Jointly or Qualifying Surviving Spouse													
Higher Payi	ing Job				Lowe	er Paying	Job Annu	al Taxable	Wage & S	Salary			
Annual Ta Wage & S		\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 -	9,999	\$0	\$0	\$700	\$850	\$910	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020
\$10,000 -	19,999	0	700	1,700	1,910	2,110	2,220	2,220	2,220	2,220	2,220	2,220	3,220
\$20,000 -	29,999	700	1,700	2,760	3,110	3,310	3,420	3,420	3,420	3,420	3,420	4,420	5,420
\$30,000 -	39,999	850	1,910	3,110	3,460	3,660	3,770	3,770	3,770	3,770	4,770	5,770	6,770
\$40,000 -	49,999	910	2,110	3,310	3,660	3,860	3,970	3,970	3,970	4,970	5,970	6,970	7,970
\$50,000 -	59,999	1,020	2,220	3,420	3,770	3,970	4,080	4,080	5,080	6,080	7,080	8,080	9,080
\$60,000 -	69,999	1,020	2,220	3,420	3,770	3,970	4,080	5,080	6,080	7,080	8,080	9,080	10,080
\$70,000 -		1,020	2,220	3,420	3,770	3,970	5,080	6,080	7,080	8,080	9,080	10,080	11,080
\$80,000 -		1,020	2,220	3,420	4,620	5,820	6,930	7,930	8,930	9,930	10,930	11,930	12,930
\$100,000 - 1		1,870	4,070	6,270	7,620	8,820	9,930	10,930	11,930	12,930	14,010	15,210	16,410
\$150,000 - 2		1,870	4,240	6,640	8,190	9,590	10,890	12,090	13,290	14,490	15,690	16,890	18,090
\$240,000 - 2		2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$260,000 - 2		2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$280,000 - 2		2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$300,000 - 3		2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,170	19,170
\$320,000 - 3		2,040	4,440	6,840	8,390	9,790	11,100	12,470	14,470	16,470	18,470	20,470 28,850	22,470
\$365,000 - 5		2,790	6,290	9,790	12,440	14,940	17,350	19,650 21,200	21,950	24,250	26,550	1	31,150
\$525,000 an	id över	3,140	6,840	10,540	13,390 <b>Single o</b>	16,090 r Marrio	18,700		23,700	26,200	28,700	31,200	33,700
Higher Payi	ing Joh						Job Annua	_		Salary			
Annual Ta	-	\$0 -	\$10,000 -	\$20,000 -	\$30,000 -	\$40,000 -	\$50,000 -	\$60,000 -	\$70,000 -	\$80,000 -	\$90,000 -	\$100,000 -	\$110,000 -
Wage & S		9,999	19,999	29,999	39,999	49,999	59,999	69,999	79,999	89,999	99,999	109,999	120,000
\$0 -	9,999	\$200	\$850	\$1,020	\$1,020	\$1,020	\$1,370	\$1,870	\$1,870	\$1,870	\$1,870	\$1,870	\$2,040
		850	1,700	1,870	1,870	2,220	3,220	3,720	3,720	3,720	3,720	3,890	4,090
	29,999	1,020	1,870	2,040	2,390	3,390	4,390	4,890	4,890	4,890	5,060	5,260	5,460
\$30,000 -	39,999	1,020	1,870	2,390	3,390	4,390	5,390	5,890	5,890	6,060	6,260	6,460	6,660
\$40,000 -	59,999	1,220	3,070	4,240	5,240	6,240	7,240	7,880	8,080	8,280	8,480	8,680	8,880
\$60,000 -	79,999	1,870	3,720	4,890	5,890	7,030	8,230	8,930	9,130	9,330	9,530	9,730	9,930
\$80,000 -	99,999	1,870	3,720	5,030	6,230	7,430	8,630	9,330	9,530	9,730	9,930	10,130	10,580
\$100,000 - 1	124,999	2,040	4,090	5,460	6,660	7,860	9,060	9,760	9,960	10,160	10,950	11,950	12,950
\$125,000 - 1	149,999	2,040	4,090	5,460	6,660	7,860	9,060	9,950	10,950	11,950	12,950	13,950	14,950
\$150,000 - 1		2,040	4,090	5,460	6,660	8,450	10,450	11,950	12,950	13,950	15,080	16,380	17,680
\$175,000 - 1		2,040	4,290	6,450	8,450	10,450	12,450	13,950	15,230	16,530	17,830	19,130	20,430
\$200,000 - 2		2,720	5,570	7,900	10,200	12,500	14,800	16,600	17,900	19,200	20,500	21,800	23,100
\$250,000 - 3	-	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
\$400,000 - 4		2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
\$450,000 an	nd over	3,140	6,490	9,160	11,660	14,160	16,660 Househo	18,660	20,160	21,660	23,160	24,660	26,160
Higher Payi	ing Joh						Job Annua		Wane & S	Salary			
Annual Ta		\$0 -	\$10,000 -	\$20,000 -	\$30,000 -	\$40,000 -	\$50,000 -	\$60,000 -	\$70,000 -	\$80,000 -	\$90,000 -	\$100,000 -	\$110,000 -
Wage & S		9,999	19,999	29,999	39,999	49,999	59,999	69,999	79,999	89,999	99,999	109,999	120,000
\$0 -	9,999	\$0	\$450	\$850	\$1,000	\$1,020	\$1,020	\$1,020	\$1,020	\$1,870	\$1,870	\$1,870	\$1,890
•		450	1,450	2,000	2,200	2,220	2,220	2,220	3,180	4,070	4,070	4,090	4,290
	29,999	850	2,000	2,600	2,800	2,820	2,820	3,780	4,780	5,670	5,690	5,890	6,090
\$30,000 -		1,000	2,200	2,800	3,000	3,020	3,980	4,980	5,980	6,890	7,090	7,290	7,490
\$40,000 -	59,999	1,020	2,220	2,820	3,830	4,850	5,850	6,850	8,050	9,130	9,330	9,530	9,730
\$60,000 -	79,999	1,020	3,030	4,630	5,830	6,850	8,050	9,250	10,450	11,530	11,730	11,930	12,130
\$80,000 -	99,999	1,870	4,070	5,670	7,060	8,280	9,480	10,680	11,880	12,970	13,170	13,370	13,570
\$100,000 - 1	124,999	1,950	4,350	6,150	7,550	8,770	9,970	11,170	12,370	13,450	13,650	14,650	15,650
\$125,000 - 1	149,999	2,040	4,440	6,240	7,640	8,860	10,060	11,260	12,860	14,740	15,740	16,740	17,740
\$150,000 - 1	174,999	2,040	4,440	6,240	7,640	8,860	10,860	12,860	14,860	16,740	17,740	18,940	20,240
\$175,000 - 1	199,999	2,040	4,440	6,640	8,840	10,860	12,860	14,860	16,910	19,090	20,390	21,690	22,990
\$200,000 - 2		2,720	5,920	8,520	10,960	13,280	15,580	17,880	20,180	22,360	23,660	24,960	26,260
\$250,000 - 4		2,970	6,470	9,370	11,870	14,190	16,490	18,790	21,090	23,280	24,580	25,880	27,180
\$450,000 an	nd over	3,140	6,840	9,940	12,640	15,160	17,660	20,160	22,660	25,050	26,550	28,050	29,550



## **Employment Eligibility Verification**

### **Department of Homeland Security**

U.S. Citizenship and Immigration Services

USCIS Form I-9

OMB No.1615-0047 Expires 05/31/2027

START HERE: Employers must ensure the form instructions are available to employees when completing this form. Employers are liable for failing to comply with the requirements for completing this form. See below and the <a href="Instructions">Instructions</a>.

**ANTI-DISCRIMINATION NOTICE:** All employees can choose which acceptable documentation to present for Form I-9. Employers cannot ask employees for documentation to verify information in **Section 1**, or specify which acceptable documentation employees must present for **Section 2** or Supplement B, Reverification and Rehire. Treating employees differently based on their citizenship, immigration status, or national origin may be illegal.

Section 1. Employee I day of employment, b	nformatio	n and Attestation	on: Employ	vees must comp	lete and	sign Sect	ion 1 of F	orm I-9 r	no later tha	n the <b>first</b>
Last Name (Family Name)	ut not beloi	,	(Given Name	2)	Middle In	itial (if any)	Other Las	t Names III	sed (if any)	
Last Hamo (Family Hamo)		, not raine	Civon rame	·)	Wilddio III	maar (ii arry)	Other Edd	r rumoo o	ood (ii diiy)	
Address (Street Number and	Name)	Α	pt. Number (if	f any) City or Tow	n			State	ZIP C	ode
Date of Birth (mm/dd/yyyy)	U.S. So	cial Security Number	Empl	oyee's Email Addres	SS			Employee	e's Telephone	Number
I am aware that federal provides for imprisonm fines for false statement use of false documents connection with the cothis form. I attest, under of perjury, that this infoincluding my selection attesting to my citizens immigration status, is to	1. A citizen c 2. A noncitiz 3. A lawful p 4. An alien a	1. A citizen of the United States 2. A noncitizen national of the United States (See Instructions.) 3. A lawful permanent resident (Enter USCIS or A-Number.) 4. An alien authorized to work until (exp. date, if any)  If you check Item Number 4., enter one of these:  USCIS A-Number  Form I-94 Admission Number  Foreign Passport Number and Country of Is								
correct.	iue aliu	COOLO X IXAII	OR	1 01111 1 0 4 7 (0111100)		OR	orgin i doop		· una oouna	y 01 100uu1100
Signature of Employee					Т	oday's Date	(mm/dd/yyy	y)		
If a preparer and/or tra	nslator assis	ted you in completi	ng Section 1,	, that person MUST	complete	the Prepare	er and/or Tr	anslator C	ertification o	n Page 3.
Section 2. Employer F business days after the en authorized by the Secretar documentation in the Addi	nployee's firs v of DHS. do	st day of employmocumentation from action box; see Ins	ent, and mus List A OR a tructions.	st physically exam a combination of c	nine, or ex locumenta	amine con ation from l	sistent with _ist B and I 	nd sign <b>S</b> n an alterr List C. Er	native proced nter any addi	hin three dure itional
		List A	OR	Li	st B		AND		List C	
Document Title 1										
Issuing Authority										
Document Number (if any)										
Expiration Date (if any)										
Document Title 2 (if any)			Add	ditional Informati	on					
Issuing Authority										
Document Number (if any)										
Expiration Date (if any)										
Document Title 3 (if any)										
Issuing Authority										
Document Number (if any)										
Expiration Date (if any)				Check here if you us	ed an alter	native proce	dure author	ized by DH	S to examine	documents.
Certification: I attest, under employee, (2) the above-list best of my knowledge, the e	ed document	ation appears to be	genuine and	I to relate to the em				First Da (mm/do	ay of Employm l/yyyy):	nent
Last Name, First Name and Ti	tle of Employe	er or Authorized Repr	esentative	Signature of En	nployer or A	Authorized R	epresentativ	re	Today's Date	e (mm/dd/yyyy)
Employer's Business or Orgar	nization Name		Employer's	Business or Organi	zation Addı	ress, City or	Town, State	, ZIP Code	:	

## LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

\* Documents extended by the issuing authority are considered unexpired.

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

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

LIST A		LIST B	LIST C
Documents that Establish Both Identity and Employment Authorization	OR	Documents that Establish Identity AN	Documents that Establish Employment Authorization
U.S. Passport or U.S. Passport Card		Driver's license or ID card issued by a State or outlying possession of the United States	A Social Security Account Number card, unless the card includes one of the following
Permanent Resident Card or Alien     Registration Receipt Card (Form I-551)		provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address	restrictions:  (1) NOT VALID FOR EMPLOYMENT
Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-		2. ID card issued by federal, state or local	(2) VALID FOR WORK ONLY WITH INS AUTHORIZATION
readable immigrant visa		government agencies or entities, provided it contains a photograph or information such as name, date of birth, sex, height, eye color,	(3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION
Employment Authorization Document that contains a photograph (Form I-766)		and address	Certification of report of birth issued by the Department of State (Forms DS-1350,
<b>5.</b> For an individual temporarily authorized to work for a specific employer because		3. School ID card with a photograph	FS-545, FS-240)
of his or her status or parole:		4. Voter's registration card	Original or certified copy of birth certificate issued by a State, county, municipal
a. Foreign passport; and		5. U.S. Military card or draft record	authority, or territory of the United States
<b>b.</b> Form I-94 or Form I-94A that has the following:		6. Military dependent's ID card	bearing an official seal
(1) The same name as the		7. U.S. Coast Guard Merchant Mariner Card	4. Native American tribal document
passport; and (2) An endorsement of the		8. Native American tribal document	5. U.S. Citizen ID Card (Form I-197)
individual's status or parole as long as that period of		Driver's license issued by a Canadian government authority	Identification Card for Use of Resident     Citizen in the United States (Form I-179)
endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or		For persons under age 18 who are unable to present a document listed above:	Employment authorization document issued by the Department of Homeland Security
limitations identified on the form. <b>6.</b> Passport from the Federated States of		10. School record or report card	For examples, see Section 7 and Section 13 of the M-274 on uscis.gov/i-9-central.
Micronesia (FSM) or the Republic of the		11. Clinic, doctor, or hospital record	The Form I-766, Employment
Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI		12. Day-care or nursery school record	Authorization Document, is a List A, Item Number 4. document, not a List C document.
		Acceptable Receipts	
May be prese	entec	in lieu of a document listed above for a t	emporary period.
		For receipt validity dates, see the M-274.	
Receipt for a replacement of a lost, stolen, or damaged List A document.	OR	Receipt for a replacement of a lost, stolen, or damaged List B document.	Receipt for a replacement of a lost, stolen, or damaged List C document.
Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual.			
Form I-94 with "RE" notation or refugee stamp issued to a refugee.			

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

Form I-9 Edition 01/20/25 Page 2 of 4



Last Name (Family Name) from Section 1.

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

## **Department of Homeland Security**

U.S. Citizenship and Immigration Services

First Name (Given Name) from Section 1.

**USCIS** Form I-9 **Supplement A** 

OMB No. 1615-0047 Expires 05/31/2027

Middle initial (if any) from Section 1.

<b>Instructions:</b> This supplement must be completed by an of Form I-9. The preparer and/or translator must enter the must complete, sign, and date a separate certification are completed Form I-9.	emplo	oyee's name in the spaces prov	ided abo	ve. Each	preparer or translator
I attest, under penalty of perjury, that I have assisted knowledge the information is true and correct.	in the	completion of Section 1 of th	is form	and that t	o the best of my
Signature of Preparer or Translator			Date (mi	m/dd/yyyy)	
Last Name (Family Name)	First I	Name (Given Name)	<u> </u>		Middle Initial (if any)
Address (Street Number and Name)		City or Town		State	ZIP Code
I attest, under penalty of perjury, that I have assisted knowledge the information is true and correct.	in the	completion of Section 1 of th	is form	and that t	o the best of my
Signature of Preparer or Translator	m/dd/yyyy)				
Last Name (Family Name)	First I	First Name (Given Name)			Middle Initial (if any)
Address (Street Number and Name)		City or Town		State	ZIP Code
I attest, under penalty of perjury, that I have assisted knowledge the information is true and correct.	in the	completion of Section 1 of th	is form	and that t	o the best of my
Signature of Preparer or Translator			Date (mi	m/dd/yyyy)	
Last Name (Family Name)	First I	Name (Given Name)			Middle Initial (if any)
Address (Street Number and Name)		City or Town		State	ZIP Code
I attest, under penalty of perjury, that I have assisted knowledge the information is true and correct.	in the	completion of Section 1 of th	is form	and that t	o the best of my
Signature of Preparer or Translator			Date (mi	m/dd/yyyy)	
Last Name (Family Name)	First I	Name (Given Name)	I		Middle Initial (if any)
Address (Street Number and Name)	ı	City or Town		State	ZIP Code
		-			1



# **Supplement B, Reverification and Rehire (formerly Section 3)**

## **Department of Homeland Security**

U.S. Citizenship and Immigration Services

USCIS Form I-9 Supplement B

OMB No. 1615-0047 Expires 05/31/2027

Last Name (Family Name) from	n Section 1.	First Name (Given Nar	First Name (Given Name) from Section 1.			Middle initial (if any) from <b>Section 1.</b>			
reverification, is rehired withe employee's name in the completing this page. Kee	ithin three years of the date e fields above. Use a new s	the original Form I-9 was section for each reverifica mployee's Form I-9 recor	orm I-9. Only use this page s completed, or provides pro tion or rehire. Review the F d. Additional guidance can	of of a orm I-9	legal name c instructions	hange. Enter			
Date of Rehire (if applicable)	New Name (if applicable)								
Date (mm/dd/yyyy)	Last Name (Family Name)		First Name (Given Name)			Middle Initial			
	ree requires reverification, you prization. Enter the documen		present any acceptable List A below.	or List	C documentat	tion to show			
Document Title		Document Number (if any)		Expira	ation Date (if an	y) (mm/dd/yyyy)			
			oyee is authorized to work in to be genuine and to relate t						
Name of Employer or Authorize	ed Representative	Signature of Employer or Au	thorized Representative		Today's Date	(mm/dd/yyyy)			
Additional Information (Initi	al and date each notation.)					ou used an cedure authorized mine documents.			
Date of Rehire (if applicable)	New Name (if applicable)								
Date (mm/dd/yyyy)	Last Name (Family Name)		First Name (Given Name)			Middle Initial			
	ree requires reverification, you orization. Enter the documen		present any acceptable List A below.	or List	C documental	tion to show			
Document Title		Document Number (if any)		Expira	ation Date (if an	y) (mm/dd/yyyy)			
			oyee is authorized to work in to be genuine and to relate t						
Name of Employer or Authorize	ed Representative	Signature of Employer or Au	thorized Representative		Today's Date	(mm/dd/yyyy)			
Additional Information (Initi	al and date each notation.)				Check here if y alternative prod by DHS to exam	ou used an cedure authorized mine documents.			
Date of Rehire (if applicable)	New Name (if applicable)								
Date (mm/dd/yyyy)	Last Name (Family Name)		First Name (Given Name)			Middle Initial			
	ree requires reverification, you prization. Enter the documen		present any acceptable List A below.	or List	C documentat	tion to show			
Document Title		Document Number (if any)		Expira	ation Date (if an	y) (mm/dd/yyyy)			
			oyee is authorized to work in to be genuine and to relate t						
Name of Employer or Authorize	ed Representative	Signature of Employer or Au	thorized Representative		Today's Date	(mm/dd/yyyy)			
Additional Information (Initi	al and date each notation.)					ou used an cedure authorized mine documents.			

#### 6 Hour and 10-12 Hour Meal Waiver

#### **6 Hour Meal Break Waiver**

I understand that my employer has provided me with an unpaid meal period of at least 30 minutes in length whenever I work more than 5 hours in a workday. Although I am entitled to take this meal period on any day I choose, I hereby confirm and request that on any day in which my work schedule lasts for more than 5 hours, but no more than 6 hours, I prefer and choose to voluntarily waive my 30-minute unpaid meal period, rather than taking the meal period and then extending my workday by another thirty minutes.

I understand that my waiver of the meal period is only permissible if my shift will be no more than 6 hours. I confirm that my employer has not encouraged me to skip my meal period at any time, and that I have the opportunity to take my uninterrupted 30-minute meal period on any day I wish to take it.

#### 10-12 Hour Break Waiver

I understand that when I work more than 10 hours in a workday, I am entitled to a second 30-minute unpaid meal period hours. Although I am entitled to take this second meal period on any day I choose, I hereby confirm and request that on any day in which my work schedule lasts for more than 10 hours, but less than 12 hours, I prefer and choose to voluntarily waive the second 30-minute unpaid meal period, rather than taking the meal period and then extending my workday by another thirty minutes.

I understand that my waiver of the second meal period is only permissible if I have properly taken my first 30-minute meal period of the workday. I understand that my waiver of the second meal period is only permissible if my shift will be less than 12 hours.

#### **General Terms**

I further acknowledge and understand that notwithstanding these waivers, on any day I choose to take a meal period even though my shift will be more than 5 hours but less than 6 hours, or more than 10 hours but no more than 12 hours, I may do so on that day by informing my supervisor of my choice to take a meal period.

I confirm that my employer has not encouraged me to skip my meals, and that I have the opportunity to take my 30-minute meal period on any day I wish to take it. I also acknowledge that I have read this waiver and understand it, and I am voluntarily agreeing to its provisions without coercion by my employer. I further acknowledge and understand that this meal period waiver may be revoked by me at any time.

Date	Name [print]	
	Signature	