

**RIVERSIDE CITY COLLEGE
STUDENT EMPLOYMENT
HIRE PAPERWORK CHECKLIST**

NEW HIRE DOCUMENTS

Required FORMS

1. Employment Action Request
2. Employee Information Form
3. IRS Form W-4
4. EDD form DE-4
5. DHS form I-9
6. Sick Leave Acknowledgement Form
7. Direct Deposit Form and Bank Attachment (Optional but recommended)

Additional Required Documents

1. Unexpired Government Issued Picture ID or RCC Student ID (per the list on the I-9)
 - a. Eligible non-citizens may have to provide an employment authorization card depending on their status.
2. SIGNED social security card

International Students

1. Must provide these documents in addition to all new hire documents listed above.
 - a. Unexpired foreign passport (satisfies picture ID)
 - b. Form I-20
 - c. Form I-94
 - d. Social Security Card once received via mail to their home (see process below)
 - e. IRS Form W-4 Exception - Must claim \$33.10 on line 4(c)
2. Once the hire paperwork is received by the Student Employment Office and verified that all documents have been submitted and completed correctly a letter will be issued to the student to submit to the International Student Center to obtain an additional letter. Both letters along with the Passport, I-20 and I-94 should be taken to the Social Security Administration Office to apply for the social security card. Instructions will be provided.
3. When the student receives their social security card via US mail they are to SIGN the card and submit it to the Student Employment Office in order to complete the hiring process.

REHIRE DOCUMENTS

Required Forms

1. Employment Action Request
2. Employee Information Form
3. IRS Form W-4
4. EDD Form DE-4
5. Sick Leave Acknowledgement Form

ADD or TRANSFER a Budget, Position or Department

Required Forms

1. Employment Action Request

Manager - Complete the Employee action Request and email the packet to the student through Adobe Sign.

EMPLOYEES: Complete these forms (prefer typed but may complete in ink and must be submitted without mistakes or White-Out), sign through adobe sign, or print and sign these forms and scan them to the department/site manager. The manager will forward the documents to Student Employment for processing. This procedure is in effect until further notice.

STUDENTS MAY NOT START WORKING UNTIL WRITTEN NOTICE FROM STUDENT EMPLOYMENT IS ISSUED.

RCC STUDENT EMPLOYMENT JOB CATEGORIES **(EXPIRES JUNE 30, 2024)**

LEVELS	DESCRIPTION	EXAMPLES OF ASSIGNMENTS	RATES OF PAY
Student Aide I	Performs a variety of unskilled clerical &/or manual duties for a specific work area. Work is performed under close supervision. Work is assigned and student receives detailed instruction. No experience at all is required. Job details are learned from supervisor or classified staff members	Food Services worker, area attendant, laborer, ticket taker, usher, locker room attendant, general clerk, Copy Room Attendant, mail distributor, Art gallery attendant, file clerk, Lab Aide, Instructional Aide, DSPS Aide, Student Clerk, IMC Aide, Journalism Aide, Circulation Aide, Library Aide, Student Ambassador, Health program Aide, Recital Assistant, Athletic Field Aide, Sports Program Aide, College Police Aides, lifeguard I	\$16.00 Per hour ONLY
Student Aide II	Performs a variety of clerical &/or manual related duties that are usually semi-skilled in nature and may require only limited skill, training or experience. Learns role on the job. Requires basic knowledge of administrative activities and procedures within work area. Exchanges information with co-workers, staff within the District and the community. May require completion of certain courses to qualify.	Classroom Aide, Public Safety Program Aide, Tutor, Museum Aide, Stage Hands, Middle School Liaisons, Outreach Aides, Student Role Players for special programs, Clerical Assistants, College Police Assistants, Lifeguard II	\$16.00 to \$16.75 per hour
Student Aide III	Performs a variety of skilled duties in support of administrative and academic projects. Performs clerical and manual duties that require some specialized skill level. Typically requires some experience related to the assignment or special education in the area of assignment. Requires knowledge of the District/College programs and services	Study Group Leader, Educational Assistant, Sports Program Coordinator, Specialized Tutors, group tutors, Computer Aides, light and sound technicians, Computer Network Assistants, Sports officials, Child program Aides, Automotive Assistants	\$17.00 to \$17.75 per hour
Student Aide IV	Performs a variety of duties requiring advanced knowledge of subject in support of administrative or academic projects or functions. Requires knowledge of how program/work unit function and fit into the District or College programs. Gathers, integrates and interprets information.	Media Center delivery assistants, Special Student Program Assistant (Puente, Ujima), Lab Specialist, Stem Mentors, advanced tutors	\$18.00 to \$18.75 per hour
Student Aide V	Performs a variety of complex duties in support of administrative and academic projects/functions. Requires more extensive experience and subject matter expertise to be successful. May do advanced and complex research for department assigned to. Developing and working with contacts outside of the work unit is common.	Media Center Student Production Assistants, Media Center Student Technicians, Business Associates, Computer Specialist, Project Specialist,	\$19.00 to \$19.75 per hour

RCC STUDENT EMPLOYMENT JOB CATEGORIES **(Effective July 1, 2024)**

LEVELS	DESCRIPTION	EXAMPLES OF ASSIGNMENTS	RATES OF PAY
Student Aide I	Performs a variety of unskilled clerical &/or manual duties for a specific work area. Work is performed under close supervision. Work is assigned and student receives detailed instruction. No experience at all is required. Job details are learned from supervisor or classified staff members	Food Services worker, area attendant, laborer, ticket taker, usher, locker room attendant, general clerk, Copy Room Attendant, mail distributor, Art gallery attendant, file clerk, Lab Aide, Instructional Aide, DSPS Aide, Student Clerk, IMC Aide, Journalism Aide, Circulation Aide, Library Aide, Student Ambassador, Health program Aide, Recital Assistant, Athletic Field Aide, Sports Program Aide, College Police Aides, lifeguard I	\$16.00 to \$16.75 per hour
Student Aide II	Performs a variety of clerical &/or manual related duties that are usually semi-skilled in nature and may require only limited skill, training or experience. Learns role on the job. Requires basic knowledge of administrative activities and procedures within work area. Exchanges information with co-workers, staff within the District and the community. May require completion of certain courses to qualify.	Classroom Aide, Public Safety Program Aide, Tutor, Museum Aide, Stage Hands, Middle School Liaisons, Outreach Aides, Student Role Players for special programs, Clerical Assistants, College Police Assistants, Lifeguard II	\$17.00 to \$17.75 per hour
Student Aide III	Performs a variety of skilled duties in support of administrative and academic projects. Performs clerical and manual duties that require some specialized skill level. Typically requires some experience related to the assignment or special education in the area of assignment. Requires knowledge of the District/College programs and services	Study Group Leader, Educational Assistant, Sports Program Coordinator, Specialized Tutors, group tutors, Computer Aides, light and sound technicians, Computer Network Assistants, Sports officials, Child program Aides, Automotive Assistants	\$18.00 to \$18.75 per hour
Student Aide IV	Performs a variety of duties requiring advanced knowledge of subject in support of administrative or academic projects or functions. Requires knowledge of how program/work unit function and fit into the District or College programs. Gathers, integrates and interprets information.	Media Center delivery assistants, Special Student Program Assistant (Puente, Ujima), Lab Specialist, Stem Mentors, advanced tutors	\$19.00 to \$19.75 per hour
Student Aide V	Performs a variety of complex duties in support of administrative and academic projects/functions. Requires more extensive experience and subject matter expertise to be successful. May do advanced and complex research for department assigned to. Developing and working with contacts outside of the work unit is common.	Media Center Student Production Assistants, Media Center Student Technicians, Business Associates, Computer Specialist, Project Specialist,	\$20.00 to \$21.75 per hour

FEDERAL WORK STUDY PROGRAM DEFINITIONS

Below are the definitions of the 8 types of programs funded through Federal Work Study

- **On-Campus FWS:** Any Federal Work Study employment on-campus or at one of our satellite locations only (Early Childhood Education excluded).
- **Community Service:** Community Service jobs are mostly off-campus positions with the exception of Early Childhood Education, Tutorial Services, the Center for Social Justice and Civil Liberties, and the Disability Resource Center. Nonprofit agencies can qualify as community service employers if the work performed meets the definition of community services within Title IV regulations.
 - Such fields as health care, child care, literacy training, education (including tutorial services), welfare, social services, transportation, housing and neighborhood improvement, public safety, crime prevention and control, recreation, rural development, community improvement, and emergency preparedness and response;
 - Work in service opportunities or youth corps under AmeriCorps, and service in the agencies, institutions, and activities described later;
 - Support services for students with disabilities (including students with disabilities who are enrolled at the school); and
 - Activities in which an FWS student serves as a mentor for such purposes as tutoring, supporting educational and recreational activities, and counseling, including career counseling.
- **Reading Tutoring:** Reading tutoring for preschool through middle school-age children.
- **Math Tutoring:** Mathematics tutoring for Preschool through middle school-age children.
- **Literacy:** A family literacy program integrates four components. It provides literacy or pre-literacy education to children, literacy training for parents or other caregivers of children in the program, a means of equipping parents or other caregivers with the skills needed to partner with their children in learning and literacy activities between parents or other caregivers and their children. This definition is consistent with the Even Start and Head Start definitions of Family Literacy programs.
- **Calworks #1:** The CalWORKs Work Study program connects eligible CalWORKs students to entry level employment opportunities related to their course of study. The focus is to link employers to students who can learn initial job skills, maintain long-term employment directed toward career development while continuing their college course work and maintain their GAIN Program (Greater Avenues for Independence) eligibility. ***Calworks #1 is funded 75% by the state Calworks Program and 25% is funded by FWS or department funding.***
- **Calworks #2:** Same definition and funding as #1. Employing Calworks students under the Community Service positions.
- **Calworks #3:** Same definition as #1. The difference is ***Calworks #3 is funded 75% by FWS and 25% by the Calworks Program.***

Learning Aligned Employment Program (LAEP)

The Learning-Aligned Employment Program (LAEP) allows eligible students at participating California public colleges and universities to participate in placement in an educationally beneficial position that relates to the student's area of study, career objective, or the exploration of career objectives and the opportunity to earn money to help defray their educational costs.

The program includes and emphasizes positions for students with employers that are capable of providing them with full-time employment opportunities after graduation, or opportunities to connect with other employers that are capable of providing them with full-time employment opportunities after graduation, within their areas of study.

Please visit www.csac.ca.gov/laep for more information and resources.

Which employers are eligible?

The following entities may employ students:

- **Nonprofit and for-profit employers**– Nonsectarian, nonpolitical organizations capable of providing full-time employment after graduation or connection to another employer able to provide full-time employment after graduation.
- **Public colleges**– Research centers and institutions operated by public postsecondary educational institutions, if their learning-aligned employment opportunities provide participating students with direct opportunities to participate in the research that is undertaken by the respective research centers and institutions.
- **Public schools**- Public schools operated by school districts, county superintendents of schools, the Department of the Youth Authority, or the Department of Education.

How do students qualify?

Eligible students are from an underrepresented background and meet all the following criteria:

- At least half-time enrollment
 - Summer and Winter - 3 or more units
 - Fall and Spring - 6 or more units
- Up to 20 hours per week
- California resident classification or AB 540 Eligible
- Must be meeting satisfactory academic progress (SAP) in a program leading to a degree or certificate
- Demonstrated financial need / Currently eligible for FAFSA or Dream Act
- Eligibility to work in the United States

Priority will be given to eligible students who are first-generation college students, current/former foster youth, homeless, or at risk of being homeless. Further priority will be given to eligible students majoring in a science, technology, engineering, or mathematics (STEM) discipline.

Academic Year

RIVERSIDE CITY COLLEGE
STUDENT EMPLOYMENT
EMPLOYMENT ACTION REQUEST

Date Received
(Office use only)

Today's Date

Employment Action A

Student ID # Last Name First Name MI
(Name as is on social security card. New international student employees use name on current passport)

Department / Site: Pay Rate: \$

Job Category: Job Title:
(Must match approved job request form)

Program Type: Department Funding Federal Work Study Calworks Work Study
(Referral by RCC Calworks Office Required)
(LAEP International Student Educational Assistant)
(RCC Academic Senate Award Required)

Funding Source: Department Funding (Educational Assistant budgets will be assigned. You do not need to provide a budget)

Budget#1: Budget #3:
Budget#2: Budget #4:

LAEP: On-Campus: 12-DZE-1190-0-7091-0197-2331 Calworks: Calworks 75%: 12-DCW-1190-0-6020-4367-2331
Public Schools: 12-DZE-1190-0-7091-0198-2331 Calworks 25%: 12-DCW-1190-0-6020-4367-2331
Profit/Non-Profit: 12-DZE-1190-0-7091-0199-2331 (Non-Government Only)

Federal Work Study Funding

On-Campus/RCCD/Satellite Dept: (75%) 12-DZE-1190-0-7091-0304-2331 / (25%) 12-DZE-1190-0-6460-0304-2331

Community Service (ex: Off-Campus Admin, ECE, Tutorial, DRC, Ctr for Soc. Justice)
(75%) 12-DZE-1190-0-7091-0300-2331 / (25%) 12-DZE-1190-0-6460-0300-2331

Calworks Match #1 (CWS/Preferred) (On-Campus/RCCD): (25%) 12-DZE-1190-0-7091-0305-2331

Calworks Match #2 (CWS/Community Service): (25%) 12-DZE-1190-0-7091-0307-2331

Calworks Match #3 (CWS/Alternate) (On-Campus/RCCD): (75%) 12-DZE-1190-0-7091-0306-2331

Reading Tutoring (Off-Campus K-8/ECE): (100%) 12-DZE-1190-0-7091-0301-2331

Math Tutoring (Off-Campus K-8/ECE): (100%) 12-DZE-1190-0-7091-0302-2331

Literacy (Off-Campus K-8/ECE): (100%) 12-DZE-1190-0-7091-0303-2331

Employment Action B

Department (if different):

Budget #1: Budget #4:
Budget #2: Budget #5:
Budget #3: Budget #6:

By signing below, I have read, understand and agree to the Employment Action, Terms and Conditions of Employment and the FERPA Confidentiality Agreement. I also understand that non-compliance of the FERPA Agreement and the Terms and Conditions of Employment may result in termination. **STUDENTS MAY NOT START WORKING UNTIL APPROVAL IS ISSUED IN WRITING FROM THE STUDENT EMPLOYMENT OFFICE**

Manager - Print Name

Manager - Signature

Date

Employee - Print Name

Employee - Signature

Date

RCC STUDENT EMPLOYMENT EMPLOYEE INFORMATION FORM

PERSONAL INFORMATION

Student's Name (Name as is on social security card. International students use name as is on current passport):

Last Name: _____ First Name: _____ MI: _____

Alternative name If applicable (choose one and list below): Other name used in system Preferred Name
Last Name: _____ First Name: _____ MI: _____

Gender: Male Female Preferred Gender: Male Female Other

Street Address or P.O. Box: _____ Apt #: _____

City: _____ State: _____ Zip Code: _____ Phone #: () _____

Social Security Number: _____ - _____ - _____ Date of Birth (mm/dd/yyyy): _____ / _____ / _____

RCC Email Address: _____

Emergency Contact (Mandatory): Last Name _____ First Name: _____

Relationship to Employee: _____ Daytime Phone #: () _____

Name of Department or Hiring Site: _____

Employer name (person student directly reports to): _____

PLEASE READ AND INITIAL

_____ I understand I must maintain a minimum half-time enrollment (6 units for Fall/Spring, 3 units for Summer/Winter).

_____ I understand I must maintain a minimum 2.0 cumulative GPA.

_____ I understand that if I fall below half-time enrollment and/or my cumulative GPA falls below 2.0. I may be dismissed from my position.

_____ I understand that the hiring department/site or its funding is subject to change.

_____ I understand that I am limited to working no more than 8 hours in a day.

_____ I understand that I am limited to working no more than 20 hours per week.

_____ I understand that I cannot work until ALL paperwork is completed and processed by the Student Employment Office and written notification has been issued to my supervisor. My supervisor will contact me when my employment can begin. If I work prior to my employment authorization I may not be paid on time.

SIGN AND DATE

I CERTIFY THAT ALL OF THE ABOVE INFORMATION IS TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE.

Employee's Signature: _____ Date: _____

Employee's Withholding Certificate

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

Step 1: Enter Personal Information	(a) First name and middle initial	Last name	(b) Social security number
	Address		Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input type="checkbox"/> 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.)		

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:
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 for 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 higher paying job. Otherwise, (b) is more accurate

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: Claim Dependent and Other Credits	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): Multiply the number of qualifying children under age 17 by \$2,000 \$ _____ Multiply the number of other dependents by \$500.....\$ _____ Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here	3	\$
Step 4 (optional): Other Adjustments	(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. This may include interest, dividends, and retirement income	4(a)	\$
	(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 the result here	4(b)	\$
	(c) Extra withholding. Enter any additional tax you want withheld each pay period	4(c)	\$

**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 Riverside City College 4800 Magnolia Ave Riverside, CA 92506	First date of employment	Employer identification number (EIN) 95-6000929
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General Instructions

Section references are to the Internal Revenue Code.

Future Developments

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

Purpose of Form

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

Exemption from withholding. You may claim exemption from withholding for 2024 if you meet both of the following conditions: you had no federal income tax liability in 2023 **and** you expect to have no federal income tax liability in 2024. You had no federal income tax liability in 2023 if (1) your total tax on line 24 on your 2023 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2024 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2025.

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

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

1. Expect to work only part of the year;
2. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
3. Prefer the most accurate withholding for multiple job situations.

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

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

Specific Instructions

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

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

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

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



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

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

Step 4 (optional).

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

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2024 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

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

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 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
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
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
c Add the amounts from lines 2a and 2b and enter the result on line 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.
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)

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



- 1 Enter an estimate of your 2024 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income
2 Enter: { \$29,200 if you're married filing jointly or a qualifying surviving spouse; \$21,900 if you're head of household; \$14,600 if you're single or married filing separately }
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-"
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
5 Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4

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.

Married Filing Jointly or Qualifying Surviving Spouse

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$0	\$780	\$850	\$940	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,370
\$10,000 - 19,999	0	780	1,780	1,940	2,140	2,220	2,220	2,220	2,220	2,220	2,570	3,570
\$20,000 - 29,999	780	1,780	2,870	3,140	3,340	3,420	3,420	3,420	3,420	3,770	4,770	5,770
\$30,000 - 39,999	850	1,940	3,140	3,410	3,610	3,690	3,690	3,690	4,040	5,040	6,040	7,040
\$40,000 - 49,999	940	2,140	3,340	3,610	3,810	3,890	3,890	4,240	5,240	6,240	7,240	8,240
\$50,000 - 59,999	1,020	2,220	3,420	3,690	3,890	3,970	4,320	5,320	6,320	7,320	8,320	9,320
\$60,000 - 69,999	1,020	2,220	3,420	3,690	3,890	4,320	5,320	6,320	7,320	8,320	9,320	10,320
\$70,000 - 79,999	1,020	2,220	3,420	3,690	4,240	5,320	6,320	7,320	8,320	9,320	10,320	11,320
\$80,000 - 99,999	1,020	2,220	3,620	4,890	6,090	7,170	8,170	9,170	10,170	11,170	12,170	13,170
\$100,000 - 149,999	1,870	4,070	6,270	7,540	8,740	9,820	10,820	11,820	12,830	14,030	15,230	16,430
\$150,000 - 239,999	1,960	4,360	6,760	8,230	9,630	10,910	12,110	13,310	14,510	15,710	16,910	18,110
\$240,000 - 259,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,190
\$260,000 - 279,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,190
\$280,000 - 299,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,380
\$300,000 - 319,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,980	17,980	19,980
\$320,000 - 364,999	2,040	4,440	6,840	8,310	9,710	11,280	13,280	15,280	17,280	19,280	21,280	23,280
\$365,000 - 524,999	2,720	6,010	9,510	12,080	14,580	16,950	19,250	21,550	23,850	26,150	28,450	30,750
\$525,000 and over	3,140	6,840	10,540	13,310	16,010	18,590	21,090	23,590	26,090	28,590	31,090	33,590

Single or Married Filing Separately

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$240	\$870	\$1,020	\$1,020	\$1,020	\$1,540	\$1,870	\$1,870	\$1,870	\$1,870	\$1,910	\$2,040
\$10,000 - 19,999	870	1,680	1,830	1,830	2,350	3,350	3,680	3,680	3,680	3,720	3,920	4,050
\$20,000 - 29,999	1,020	1,830	1,980	2,510	3,510	4,510	4,830	4,830	4,870	5,070	5,270	5,400
\$30,000 - 39,999	1,020	1,830	2,510	3,510	4,510	5,510	5,830	5,870	6,070	6,270	6,470	6,600
\$40,000 - 59,999	1,390	3,200	4,360	5,360	6,360	7,370	7,890	8,090	8,290	8,490	8,690	8,820
\$60,000 - 79,999	1,870	3,680	4,830	5,840	7,040	8,240	8,770	8,970	9,170	9,370	9,570	9,700
\$80,000 - 99,999	1,870	3,690	5,040	6,240	7,440	8,640	9,170	9,370	9,570	9,770	9,970	10,810
\$100,000 - 124,999	2,040	4,050	5,400	6,600	7,800	9,000	9,530	9,730	10,180	11,180	12,180	13,120
\$125,000 - 149,999	2,040	4,050	5,400	6,600	7,800	9,000	10,180	11,180	12,180	13,180	14,180	15,310
\$150,000 - 174,999	2,040	4,050	5,400	6,860	8,860	10,860	12,180	13,180	14,230	15,530	16,830	18,060
\$175,000 - 199,999	2,040	4,710	6,860	8,860	10,860	12,860	14,380	15,680	16,980	18,280	19,580	20,810
\$200,000 - 249,999	2,720	5,610	8,060	10,360	12,660	14,960	16,590	17,890	19,190	20,490	21,790	23,020
\$250,000 - 399,999	2,970	6,080	8,540	10,840	13,140	15,440	17,060	18,360	19,660	20,960	22,260	23,500
\$400,000 - 449,999	2,970	6,080	8,540	10,840	13,140	15,440	17,060	18,360	19,660	20,960	22,260	23,500
\$450,000 and over	3,140	6,450	9,110	11,610	14,110	16,610	18,430	19,930	21,430	22,930	24,430	25,870

Head of Household

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$510	\$850	\$1,020	\$1,020	\$1,020	\$1,020	\$1,220	\$1,870	\$1,870	\$1,870	\$1,960
\$10,000 - 19,999	510	1,510	2,020	2,220	2,220	2,220	2,420	3,420	4,070	4,070	4,160	4,360
\$20,000 - 29,999	850	2,020	2,560	2,760	2,760	2,960	3,960	4,960	5,610	5,700	5,900	6,100
\$30,000 - 39,999	1,020	2,220	2,760	2,960	3,160	4,160	5,160	6,160	6,900	7,100	7,300	7,500
\$40,000 - 59,999	1,020	2,220	2,810	4,010	5,010	6,010	7,070	8,270	9,120	9,320	9,520	9,720
\$60,000 - 79,999	1,070	3,270	4,810	6,010	7,070	8,270	9,470	10,670	11,520	11,720	11,920	12,120
\$80,000 - 99,999	1,870	4,070	5,670	7,070	8,270	9,470	10,670	11,870	12,720	12,920	13,120	13,450
\$100,000 - 124,999	2,020	4,420	6,160	7,560	8,760	9,960	11,160	12,360	13,210	13,880	14,880	15,880
\$125,000 - 149,999	2,040	4,440	6,180	7,580	8,780	9,980	11,250	13,250	14,900	15,900	16,900	17,900
\$150,000 - 174,999	2,040	4,440	6,180	7,580	9,250	11,250	13,250	15,250	16,900	18,030	19,330	20,630
\$175,000 - 199,999	2,040	4,510	7,050	9,250	11,250	13,250	15,250	17,530	19,480	20,780	22,080	23,380
\$200,000 - 249,999	2,720	5,920	8,620	11,120	13,420	15,720	18,020	20,320	22,270	23,570	24,870	26,170
\$250,000 - 449,999	2,970	6,470	9,310	11,810	14,110	16,410	18,710	21,010	22,960	24,260	25,560	26,860
\$450,000 and over	3,140	6,840	9,880	12,580	15,080	17,580	20,080	22,580	24,730	26,230	27,730	29,230

The *California Employer's Guide (DE 44)* (edd.ca.gov/pdf_pub_ctr/de44.pdf) provides the income tax withholding tables. This publication may be found by visiting [Payroll Taxes - 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 [FTB](http://ftb.ca.gov) (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, 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](#) (leginfo.ca.gov/faces/codes.xhtml) and section 19176 of the [Revenue and Taxation Code](#) (leginfo.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/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 1a 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 \$10,726 if married filing joint with two or more allowances, unmarried head of household, or qualifying widow(er) with dependent(s) or \$5,363 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 enter this number on line 1b of the DE 4. Complete Worksheet C, if needed, otherwise stop here .	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. Then, complete Worksheet C.	11.

*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 2024. 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 2024 tax rate schedules below. 8.
9. Enter personal exemptions (line F of Worksheet A x \$158.40). 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 2024. 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 2024. 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 2024. 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 2024 Only

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

IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$10,412	1.100%	\$0	\$0.00
\$10,412	\$24,684	2.200%	\$10,412	\$114.53
\$24,684	\$38,959	4.400%	\$24,684	\$428.51
\$38,959	\$54,081	6.600%	\$38,959	\$1,056.61
\$54,081	\$68,350	8.800%	\$54,081	\$2,054.66
\$68,350	\$349,137	10.230%	\$68,350	\$3,310.33
\$349,137	\$418,961	11.330%	\$349,137	\$32,034.84
\$418,961	\$698,271	12.430%	\$418,961	\$39,945.90
\$698,271	\$1,000,000	13.530%	\$698,271	\$74,664.13
\$1,000,000	and over	14.630%	\$1,000,000	\$115,488.06

Married Persons

IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$20,824	1.100%	\$0	\$0.00
\$20,824	\$49,368	2.200%	\$20,824	\$229.06
\$49,368	\$77,918	4.400%	\$49,368	\$857.03
\$77,918	\$108,162	6.600%	\$77,918	\$2,113.23
\$108,162	\$136,700	8.800%	\$108,162	\$4,109.33
\$136,700	\$698,274	10.230%	\$136,700	\$6,620.67
\$698,274	\$837,922	11.330%	\$698,274	\$64,069.69
\$837,922	\$1,000,000	12.430%	\$837,922	\$79,891.81
\$1,000,000	\$1,396,542	13.530%	\$1,000,000	\$100,038.11
\$1,396,542	and over	14.630%	\$1,396,542	\$153,690.24

Unmarried/Head of Household

IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$20,839	1.100%	\$0	\$0.00
\$20,839	\$49,371	2.200%	\$20,839	\$229.23
\$49,371	\$63,644	4.400%	\$49,371	\$856.93
\$63,644	\$78,765	6.600%	\$63,644	\$1,484.94
\$78,765	\$93,037	8.800%	\$78,765	\$2,482.93
\$93,037	\$474,824	10.230%	\$93,037	\$3,738.87
\$474,824	\$569,790	11.330%	\$474,824	\$42,795.68
\$569,790	\$949,649	12.430%	\$569,790	\$53,555.33
\$949,649	\$1,000,000	13.530%	\$949,649	\$100,771.80
\$1,000,000	and over	14.630%	\$1,000,000	\$107,584.29

If you need information on your last California Resident Income Tax Return, FTB Form 540, visit [FTB](https://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.

EMPLOYEE (AB 1522) SICK LEAVE ACKNOWLEDGEMENT FORM

In addition to illness, employees may use accrued sick leave under the following circumstances: diagnosis, care, treatment of existing health condition or preventative care for the student or a family member*; or when the employee is a victim of domestic violence, sexual assault or stalking. All requests will be in writing. However, in an emergency situation, the employee is expected to contact the supervisor by phone, text or email to make the request.

Whenever possible, the employee shall provide advance notification to the supervisor at least three (3) working days prior to the intended absence. Notification may be in person, by phone, text or email. If the need for the use of sick leave is unforeseeable, the employee shall provide notice to the supervisor as soon as practicable.

I have read and understand the above.

Employee Signature

Employee Name: _____
Print Name

Date: _____

*Family member is defined as a child (biological, adopted, foster, step, legal ward; biological, adoptive or foster parent, stepparent, or legal guardian of the individual or individual's spouse or registered domestic partner; spouse; registered domestic partner; grandparent; grandchild; sibling.