# 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)
- 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. <u>STUDENTS MAY NOT START WORKING UNTIL</u> <u>WRITTEN NOTICE FROM STUDENT</u> <u>EMPLOYMENT IS ISSUED.</u>

# RCC STUDENT EMPLOYMENT JOB CATEGORIES (Effective 01/01/2024)

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	\$16.50 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 <u>75% by FWS</u> and <u>25% by</u> <u>the Calworks Program</u>.

Academic Year

Today's Date

# RIVERSIDE CITY COLLEGE STUDENT EMPLOYMENT EMPLOYMENT ACTION REQUEST

Date Received (Office use only)

# **Employment Action A**

Student ID #	Last Name	s on social security card. New international stud	MI				
		s on social security card. New international stud					
Department / Site:			Pay	v Rate: 5			
Job Category:		itle:(Must match approved jol	b request form)				
Program Type:		Federal Work Study	<b>Calworks</b> Work				
(Check all that apply)		International Student (Department Funding Required)	Educational A (RCC Academic				
Funding Source: <u>D</u>	Department Funding (Ed	ucational Assistant budgets will be a	ssigned. You do not ne	ed to provide a budget)			
Budget#1:		Budget #3:					
Budget#2:		Budget #4:					
	<mark>alworks</mark>	0-6020-4367-2331 - <mark>Use this budget</mark> )-6020-4367-2331	<mark>unless otherwise advise</mark>	d for Calworks			
Community Serv (75%) 12-DZE-1 *Calworks Match Calworks Match Calworks Match Reading Tutorin Math Tutoring ( Literacy (Off-Car	<u>vice</u> (ex: Off-Campus Adm 190-0-7091-0300-2331 / (2: <u>1#1</u> (CWS/Preferred) (On- <u>#2</u> (CWS/Community Serv <u>#3</u> (CWS/Alternate) (On-C g (Off-Campus K-8/ECE): Off-Campus K-8/ECE): (100%) 12	2-DZE-1190-0-7091-0304-2331 / in, ECE, Tutorial, DRC, Ctr for S 5%) 12-DZE-1190-0-6460-0300-2 Campus/RCCD): (25%) 12-DZE vice): (25%) 12-DZE-1190-0-7091 Campus/RCCD): (75%) 12-DZE-1 (100%) 12-DZE-1190-0-7091-0302-2 2-DZE-1190-0-7091-0303-2331	Soc. Justice) 331 <mark>-1190-0-7091-0305-2</mark> -0307-2331 .190-0-7091-0306-233 01-2331	<mark>331</mark>			
Employment Actio							
0		0					
-		6					
		Budget #6:					
FERPA Confidentialit Conditions of Employ	v Agreement. I also unders	gree to the Employment Action, Te tand that non-compliance of the I tion. ** <u>STUDENTS MAY NOT ST</u> <u>MPLOYMENT OFFICE</u> **	FERPA Agreement and	d the Terms and			
Manager	- Print Name	Manager - Signatur	e	Date			
Employee	e - Print Name	Employee - Signatur	Employee - Signature				

### **RCC STUDENT EMPLOYMENT EMPLOYEE INFORMATION FORM**

#### PERSONAL INFORMATION

Student's	Name (Name	as is on socia	l security card. I	nternational studer	nts use name as is o	n current p	assport):
Last Name	:			First Name:			MI:
		-		-	r name used in syst		Preferred Name MI <u>:</u>
Gender:	Male	Female	Preferred Ge	nder: Male	Female	Other	
Street Add	ress or P.O. B	lox:					Apt #:
City:			` State:	Zip Code:	Phone #: (	)	
Social Secu	urity Number:	:	<u> </u>	Date of	Birth (mm/dd/yyy <sub>)</sub>	/):/	/ /
RCC Email	Address:						
Emergency	y Contact (Ma	ndatory): La	st Name		First Name:		
Relationsh	nip to Employe	ee:		Daytime	e Phone #: <u>(</u>	)	
Name of D	epartment or	· Hiring Site:_					
Employer	name (person	student dire	ctly reports to):_				
PLEASE R	EAD AND INI	TIAL					
	l understand Summer/Wii		ntain a minimur	<u>m half-time enroll</u>	<u>ment</u> (6 units for I	Fall/Spring	, 3 units for
	l understand	l must <u>mair</u>	ntain a minimur	<u>n 2.0</u> cumulative (	GPA.		
	l understand dismissed fro			e enrollment and	or my cumulative	e GPA falls	below 2.0. <u>I may be</u>
[	l understand	that the hir	ing departmen	t/site or its <u>fundin</u>	g is subject to cha	inge.	
	l understand	that I am lii	mited to workir	ng <u>no more than 8</u>	<u>hours in a day</u> .		
I	l understand	that I am lii	mited to workir	ng <u>no more than 2</u>	<u>0 hours per week</u> .		
<u> </u>	l understar	nd that I ca	innot work u	ntil ALL paperw	ork is complete	ed and pro	ocessed by the
-							ny supervisor. My
-					<u>t can begin. If I</u>	work prie	<u>or to my</u>
<u>(</u>	employme	nt authori	zation i may i	not be paid on t	<u>.ime.</u>		

### 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:\_\_\_\_\_

om **W-4** 

Department of the Treasury Internal Revenue Service

# 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.

2025

Your wi	thh	hlo	ina ie	subio	t to	roviov	v hv	tho	IRS

Step 1:	(a) First name and middle initial	Last name	(b) \$	Social security number			
Enter Personal Information	Address City or town, state, and ZIP code						
	<ul> <li>(c) Single or Married filing separately</li> <li>Married filing jointly or Qualifying surviving spouse</li> <li>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 in</li> </ul>						

**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<br/>also works. The correct amount of withholding depends on income earned from all of these jobs.Multiple Jobs<br/>or Spouse<br/>WorksDo only one of the following.(a) Use the estimator at www.irs.gov/W4App for the most accurate withholding for this step (and Steps 3–4). If<br/>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	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 <u>\$</u> Multiply the number of other dependents by \$500 <u>\$</u>		
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 (optional): Other	(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)	\$
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 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 knowled	lge and belief, is true,	correct, and complete.		
	Employee's signature (This form is not valid unless you sign it.)	ate			
Employers Only	Employer's name and address	First date of employment	Employer identification number (EIN)		
	Riverside City College, 4800 Magnolia Ave, Riverside, CA 92506		9560009296		

For Privacy Act and Paperwork Reduction Act Notice, see page 3.

# **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 2025. You had 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 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;

3. 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 *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. 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.

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 <u>\$</u>	
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 <u>\$</u>	
	<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 <u>\$</u>	
	<b>c</b> Add the amounts from lines 2a and 2b and enter the result on line 2c	2c <u>\$</u>	
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 <u>\$</u>	
	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 <u>\$</u>	
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	<b>2</b>	
3	If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-"	3 <u>\$</u>	
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 <u>\$</u>	
5	Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4	5\$	

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and 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 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)

### Married Filing Jointly or Qualifying Surviving Spouse

Higher Paying Job	Lower Paying Job Annual Taxable Wage & Salary											
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 <i>-</i> 109,999	\$110,000 <i>-</i> 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 - 79,999	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 - 99,999	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 - 149,999	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 - 239,999	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 - 259,999	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 - 279,999	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 - 299,999	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 - 319,999	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 - 364,999	2,040	4,440	6,840	8,390	9,790	11,100	12,470	14,470	16,470	18,470	20,470	22,470
\$365,000 - 524,999	2,790	6,290	9,790	12,440	14,940	17,350	19,650	21,950	24,250	26,550	28,850	31,150
\$525,000 and over	3,140	6,840	10,540	13,390	16,090	18,700	21,200	23,700	26,200	28,700	31,200	33,700
				Single o	r Married	l Filing S	Separate	y				

Single or Married Fining Separately													
Higher Payi	ng Job				Lowe	er Paying .	Job Annua	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	\$200	\$850	\$1,020	\$1,020	\$1,020	\$1,370	\$1,870	\$1,870	\$1,870	\$1,870	\$1,870	\$2,040
\$10,000 -	19,999	850	1,700	1,870	1,870	2,220	3,220	3,720	3,720	3,720	3,720	3,890	4,090
\$20,000 -	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	24,999	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	49,999	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	74,999	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	99,999	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	49,999	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	99,999	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	49,999	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	d over	3,140	6,490	9,160	11,660	14,160	16,660	18,660	20,160	21,660	23,160	24,660	26,160

Head of Household

Higher Paying Job		Lower Paying Job Annual Taxable Wage & Salary												
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	\$450	\$850	\$1,000	\$1,020	\$1,020	\$1,020	\$1,020	\$1,870	\$1,870	\$1,870	\$1,890		
\$10,000 - 19,999	450	1,450	2,000	2,200	2,220	2,220	2,220	3,180	4,070	4,070	4,090	4,290		
\$20,000 - 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 - 39,999	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 - 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 - 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 - 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 - 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 - 249,999	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 - 449,999	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 and 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		



### **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						

1. Use Worksheet A for Regular Withholding allowances. Use other worksheets on the following pages as applicable.

- 1a. Number of Regular Withholding Allowances (Worksheet A)
- 1b. Number of allowances from the Estimated Deductions (Worksheet B)
- 1c. Total Number of Allowances you are claiming
- 2. Additional amount, if any, you want withheld each pay period (if employer agrees), (Worksheet C) OR

#### **Exemption from Withholding**

- 3. I claim exemption from withholding for 2025, and I certify I meet both conditions for exemption. (Check box here) OR
   4. I certify under penalty of perjury that I am **not subject** to California withholding. I meet the conditions set
- forth under the Service Member Civil Relief Act, as amended by the Military Spouses Residency Relief Act and the Veterans Benefits and Transition Act of 2018.

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

(Check box here)

Employee's Signature	Date

Employer's Section: Employer's Name and Address	California Employer Payroll Tax Account Number		
The <i>Employee's Withholding Allowance Certificate</i> (DE 4) is for <b>California Personal Income Tax (PIT)</b> 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.	<ol> <li>You did not owe any federal and state income tax last year, and</li> <li>You do not expect to owe any federal and state income tax this year.</li> <li>If you continue to qualify for the exempt filing status, a new DE</li> </ol>		
As of January 1, 2020, the <i>Employee's Withholding Allowance</i> <i>Certificate</i> (Form W-4) from the Internal Revenue Service (IRS) is used for federal income tax withholding <b>only</b> . You must file the state form DE 4 to determine the appropriate California PIT withholding.	4 designating <b>exempt</b> 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.		
If you do not provide your employer a completed DE 4, your employer must use Single with Zero withholding allowance. <b>Check Your Withholding:</b> After your DE 4 takes effect, compare	<b>Member Service Civil Relief Act:</b> 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		
the state income tax withheld with your estimated total annual tax. For state withholding, use the worksheets on this form.	<ul> <li>(i) Your spouse is a member of the armed forces present in California in compliance with military orders;</li> </ul>		
<b>Exemption From Withholding:</b> If you wish to claim exempt, complete the federal Form W-4 and the state DE 4. You may	<ul> <li>(ii) You are present in California solely to be with your spouse; and</li> </ul>		
claim exempt from withholding California income tax if you meet both of the following conditions for exemption:	(iii) You maintain your domicile in another state.		
	If you claim exemption under this act, <b>check the box on Line 4</b> . You may be required to provide proof of exemption upon request.		
DE 4 Rev. 54 (12-24)(INTERNET) Pa	ge 1 of 4 CU		

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 <u>Title 22, California Code of Regulations (CCR)</u> (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 <u>California Unemployment Insurance Code</u> (leginfo. legislature.ca.gov/faces/codes.xhtml) and section 19176 of the <u>Revenue and Taxation Code</u> (leginfo.legislature.ca.gov/faces/codes.xhtml).

#### 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.

1.

Worksheet A Regular Withhold	ing 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 you	ur 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	н (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.

#### **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

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	_	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.
ę	. If line 6 is greater than line 5; Enter amount from line 6 (nonwage income)		9.
1	0. Enter amount from line 5 (deductions)		10.
1	1. 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, call our Taxpayer Assistance Center at 1-888-745-3886.

Worksheet B

Wor	kshe	et	С
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#### Additional Tax Withholding and Estimated Tax

	-	
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 \$149).	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 TAXABLE INCOME IS		COM	IPUTED TAX	IS
OVER	BUT NOT OVER	OF AMOU	NT OVER	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	13.300%	\$721,314	\$77,128.03
\$1,000,000	and over	14.630%	\$1,000,000	\$114,834.25

#### **Unmarried/Head of Household**

IF THE TAXABLE INCOME IS		CO	MPUTED TAX	IS
OVER	BUT NOT	OF AMOUNT 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	13.300%	\$980,987	\$104,097.24
\$1,000,000	and over	14.630%	\$1,000,000	\$106.669.70

Married Persons					
IF THE TAXABI	LE INCOME IS	COI	MPUTED TAX	IS	
OVER	BUT NOT OVER	OF AMOL	JNT OVER	PLUS	
\$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 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 (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.