EMPLOYEE INFORMATION SHEET

Complete this form for each employee.

| General Information | | | | | | | |
|--|---|--|--|--|--|--|--|
| Employee Name | Birth Date MM/DD/YY | | | | | | |
| | Hire Date MM/DD/YY | | | | | | |
| Address | Social Security No | | | | | | |
| | | | | | | | |
| City, State, Zip | Gender O Female O Male | | | | | | |
| Email Address | | | | | | | |
| Direct Deposit Information | | | | | | | |
| Will this employee be paid by direct depo | osit? | | | | | | |
| Direct deposit O Yes O No | If yes, attach completed Authorization of Direct Deposit form | | | | | | |
| Tax Information | | | | | | | |
| Please attach or specify the following info | ormation for this employee: | | | | | | |
| ☐ Attach completed federal Form W-4 | | | | | | | |
| ☐ Attach completed state withholding form Only applicable if state income tax and f | n filing status/allowances are different from federal | | | | | | |
| ☐ Specify any payroll taxes that this employee is exempt from, such as state unemployment, social security, or Medicare: | | | | | | | |
| | | | | | | | |
| ☐ Specify any local taxes that need to be withheld from this employee's paycheck: | | | | | | | |
| Notes: | | | | | | | |

Required

Pav Information

| 1 ay mioi manon | | | | | | |
|--|-------------------------|--|--|--|--|--|
| How often will this employee be paid? | | | | | | |
| Pay Frequency O Every Week O Every Other Week O Twice a Month O Every Month O Other | Da (e., Pe (e. | yday details Ite(s) or day(s) employed g. 1 st and 15 th of the more riod Covered g. Paycheck on the 1 st co the to the end of the prior | overs the | | | |
| | • | | | | | |
| Which types of pay does th | is employee r | eceive? | | | | |
| □ Salary per □ Hourly per □ 2 nd hourly rate per □ Overtime Pay □ Sick Pay □ Vacation Pay □ Holiday Pay | r hour Co hour Do Al Re | onus commission couble overtime lowance combursement ash Tips ycheck Tips | ☐ Clerg☐ Bered☐ Grou☐ S-Co | gy Housing (Cash) gy Housing (In-Kind) avement Pay p Term Life Insurance orp Owners Health Ins. onal Use of Company Car r: | | |
| | | | | | | |
| Select the voluntary deduct | tions that app | ly and enter the $\$$ or $\%$ | amount to be o | leducted from each | | |
| paycheck | | | | | | |
| Deduction | \$ Amount or % of Gross | Deduction | | \$ Amount or % of Gross | | |
| ☐ Pre-tax medical ☐ Pre-tax vision ☐ Pre-tax dental ☐ Taxable medical ☐ Taxable vision ☐ Taxable dental ☐ 401K ☐ Simple 401K | | ☐ 403b ☐ Simple IR ☐ SAR SEP ☐ Medical ex ☐ Dependent ☐ Loan Repa ☐ Cash Adva ☐ Other | xpense FSA t care FSA syment ance Repayment | | | |
| Is this employee subject to w ☐ Yes ☐ No If yes, at | | ents, such as a federal ta all garnishment orders | x or child suppor | t garnishment? | | |
| Sick and Vacation | | | | | | |
| If this employee earns paid to | ime off, comple | | | lank | | |
| No. of Hours Earned Per Year Max. hours accrued per year | | | on Pay Hours Earned Per ours accrued per y | | | |
| Current Balance Hours are accrued: O As a lump sum at the beg O Each pay period | inning of year | Hours a | • | beginning of year | | |

Authorization for Direct Deposit

| l authorize(Employer Name) | to deposit my pay | | | | | |
|---|-----------------------------|------------------|--|--|--|--|
| automatically to the account(s) indicated below a | nd, if necessary, to adjust | or reverse a | | | | |
| deposit for any payroll entry made to my account | in error. This authorizatio | n will remain in | | | | |
| effect until I cancel it in writing and in such time a | | | | | | |
| (Employer Name) | a reasonable o | pportunity to ac | | | | |
| on it. (Employer Name) | | | | | | |
| | | | | | | |
| Name on bank account: | | | | | | |
| Bank account number: | Checking | Savings | | | | |
| Bank routing number: | | | | | | |
| Amount: \$ or entire pay | check: | | | | | |
| | | | | | | |
| *Balance of pay to: | | | | | | |
| Manual (paper check) | | | | | | |
| Account described below | | | | | | |
| *Note: Split payments are not available for contractors | 3. | | | | | |
| | | | | | | |
| Name on bank account: | | | | | | |
| Bank account number: | Checking | Savings | | | | |
| Bank routing number: | | | | | | |
| | | | | | | |
| Important: Please attach a voided check for eac | h bank account to which f | unds should be | | | | |
| deposited. | | | | | | |
| Employee/Contractor signature: | | | | | | |
| | | | | | | |

records.



TARTAIN SELECTION SELECTIO

Employment Eligibility Verification

Department of Homeland Security

U.S. Citizenship and Immigration Services

USCIS Form I-9

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

START HERE: Employers must ensure the form instructions are available to employees when completing this form. Employers are liable for failing to comply with the requirements for completing this form. See below and the Instructions.

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

| Section 1. Employee day of employment, b | Information out not befor | n and Attestation re accepting a jo | n: Emplo b offer. | oyees must comp | lete and s | ign Sect | ion 1 of Fo | orm I-9 no | o later than the first |
|--|---------------------------|--|-----------------------------|---|---|----------------------------|------------------------------|---|--------------------------------------|
| Last Name (Family Name) | | First Name | (Given Nan | ne) | Middle Initi | ial (if any) | Other Last | Names Use | ed (if any) |
| Address (Street Number and | d Name) | A | pt. Number | (if any) City or Tow | n 'n | | | State | ZIP Code |
| Date of Birth (mm/dd/yyyy) | U.S. So | cial Security Number | Em | nployee's Email Addre | SS | | | Employee's | s Telephone Number |
| provides for imprisonment and/or fines for false statements, or the use of false documents, in connection with the completion of this form. I attest, under penalty of perjury, that this information, including my selection of the box | | | | d States of the United States (esident (Enter USCIS o work until (ex er 4., enter one of the: Form I-94 Admissi 1, that person MUST | See Instruction A-Number p. date, if any see: To T complete ti | ons.) OR Fore day's Date | eign Passpo (mm/dd/yyyy | ort Number | |
| Section 2. Employer I business days after the er authorized by the Secreta documentation in the Add | nployee's firs | st day of employme ocumentation from ation box; see Inst | ent, and m List A OR | nust physically exan R a combination of c | nine, or exa documentat | mine con: ion from L | sistent with list B and L | nd sign Se an alterna ist C. Ent | ative procedure er any additional |
| | | List A | OR | LiLi | st B | - | AND | | List C |
| Document Title 1 | | | | | | | | | |
| Issuing Authority | | | | | | | | | |
| Document Number (if any) | | | | | | | | | |
| Expiration Date (if any) | | | | | | | | | |
| Document Title 2 (if any) | | | A | dditional Informat | ion | | | | |
| Issuing Authority | | | | | | | | | |
| Document Number (if any) | | | | | | | | | |
| Expiration Date (if any) | | | | | | | | | |
| Document Title 3 (if any) | | | | | | | | | |
| Issuing Authority | | | | | | | | | |
| Document Number (if any) | | | | | | | | | |
| Expiration Date (if any) | | | | Check here if you us | sed an altern | ative proce | dure authoriz | zed by DHS | to examine documents. |
| Certification: I attest, under employee, (2) the above-list best of my knowledge, the e | ed documenta | ation appears to be | genuine ar | nd to relate to the em | | | | First Day (mm/dd/y | v of Employment yyyy): |
| Last Name, First Name and T | itle of Employe | er or Authorized Repr | esentative | Signature of En | nployer or Au | ithorized R | epresentativ | e | Today's Date (mm/dd/yyyy |
| Employer's Business or Organ | nization Name | | Employer | r's Business or Organi | ization Addre | ss, City or | Town, State, | , ZIP Code | |

LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

* Documents extended by the issuing authority are considered unexpired.

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

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

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

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

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



Last Name (Family Name) from Section 1.

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

Department of Homeland Security

U.S. Citizenship and Immigration Services

First Name (Given Name) from Section 1.

USCIS Form I-9 **Supplement A**

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

Middle initial (if any) from Section 1.

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



Supplement B, Reverification and Rehire (formerly Section 3)

Department of Homeland Security

U.S. Citizenship and Immigration Services

USCIS Form I-9 Supplement B

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

| Last Name (<i>Family Name</i>) from | m Section 1. First Name (Given Name) from Section 1. | | | Middle | initial (if any) fro | m Section 1. |
|--|---|--|--|----------------------|---------------------------|--|
| reverification, is rehired wi the employee's name in the completing this page. Kee | nent replaces Section 3 on thin three years of the date of fields above. Use a new so this page as part of the erguidance for Completing Formal sections. | the original Form I-9 was ection for each reverifica nployee's Form I-9 record | completed, or provides protion or rehire. Review the f | oof of a Form I-9 | legal name c instructions | hange. Enter |
| Date of Rehire (if applicable) | New Name (if applicable) | | | | | |
| Date (mm/dd/yyyy) | Last Name (Family Name) | | First Name (Given Name) | | | Middle Initial |
| | | | , , | | | |
| | ee requires reverification, you orization. Enter the document | | | A or List | C documentat | ion to show |
| Document Title | | Document Number (if any) | | Expira | ation Date (if an | y) (mm/dd/yyyy) |
| | perjury, that to the best of numentation, the documenta | | - | | | |
| Name of Employer or Authorize | ed Representative | Signature of Employer or Aut | horized Representative | | Today's Date | (mm/dd/yyyy) |
| Additional Information (Initia | al and date each notation.) | | | | | ou used an cedure authorized mine documents. |
| Date of Rehire (if applicable) | New Name (if applicable) | | | | | |
| Date (mm/dd/yyyy) | Last Name (Family Name) | | First Name (Given Name) | | | Middle Initial |
| | ee requires reverification, you prization. Enter the document | | | or List | C documental | ion to show |
| Document Title | | Document Number (if any) | | Expira | ation Date (if an | y) (mm/dd/yyyy) |
| | perjury, that to the best of numentation, the documentation | | | | | |
| Name of Employer or Authorize | ed Representative | Signature of Employer or Aut | norized Representative | | Today's Date | (mm/dd/yyyy) |
| Additional Information (Initial | al and date each notation.) | | | | | ou used an edure authorized mine documents. |
| Date of Rehire (if applicable) | New Name (if applicable) | | | | | |
| Date (mm/dd/yyyy) | Last Name (Family Name) | | First Name (Given Name) | | | Middle Initial |
| | ee requires reverification, you rization. Enter the document | | | A or List | C documentat | ion to show |
| Document Title | | Document Number (if any) | | Expira | ation Date (if an | y) (mm/dd/yyyy) |
| | perjury, that to the best of numentation, the documentation | | | | | |
| Name of Employer or Authorize | ed Representative | Signature of Employer or Aut | horized Representative | | Today's Date | (mm/dd/yyyy) |
| Additional Information (Initia | al and date each notation.) | | | | | ou used an sedure authorized mine documents. |

Employee's Arizona Withholding Election

2025

| Туре | or print your Full N | ame | | Your Social S | Security N | umber | | | |
|-------------|---|-----------------------|---------------------------|--|------------------|--------------------------|----|-------|---|
| Home | Address – numbe | r and street or rural | l route | | | | | | _ |
| City o | r Town | | | | Sta | ate ZIP Code | | | |
| Chod □ 1 | ose either box Withhold from 0.5% | | wages at the pe □ 1.5% | - | ed (check only o | ne percentage) □ 3.0% | | 3.5% | |
| | ☐ Check this | box and enter | an extra amount | to be withheld f | rom each payche | eck | \$ | | _ |
| □ 2 | | | • • | percentage of zero, and I certify that I expect to I | | | | | |
| | no Anzona ta | x liability for the | current taxable | year. | | | | Print | |
| I cert | tify that I have | made the electi | on marked abov | e. | | | | | |
| SIGN | ATURE | | | | | DATE | | | _ |
| | | | Emp | loyee's Instr | uctions | | | | |

Arizona law requires your employer to withhold Arizona income tax from your wages for work done in Arizona. The amount withheld is applied to your Arizona income tax due when you file your tax return. The amount withheld is a percentage of your gross taxable wages from every paycheck. You may also have your employer withhold an extra amount from each paycheck. Complete this form to select a percentage and any extra amount to be withheld from each paycheck.

What are my "Gross Taxable Wages"?

For withholding purposes, your "gross taxable wages" are the wages that will generally be in box 1 of your federal Form W-2. It is your gross wages less any pretax deductions, such as your share of health insurance premiums.

New Employees

Complete this form within the first five days of your employment to select an Arizona withholding percentage. You may also have your employer withhold an extra amount from each paycheck. If you do not give this form to your employer the department requires your employer to withhold 2.0% of your gross taxable wages.

Current Employees

If you want to change your current amount withheld, you must file this form to change the Arizona withholding percentage or to change the extra amount withheld.

What Should I do With Form A-4?

Give your completed Form A-4 to your employer.

Electing a Withholding Percentage of Zero

You may elect an Arizona withholding percentage of zero if you expect to have no Arizona income tax liability for the current year. Arizona tax liability is gross tax liability less any tax credits, such as the family tax credit, school tax credits, or credits for taxes paid to other states. If you make this election, your employer will not withhold Arizona income tax from your wages for payroll periods beginning after the date you

file the form. To keep this election for the next calendar year, you must give your employer an updated Form A-4. If you do not, your employer may withhold Arizona income tax from your wages and salary until you submit an updated Form A-4.

Zero withholding does not relieve you from paying Arizona income taxes that might be due at the time you file your Arizona income tax return. If you have an Arizona tax liability when you file your return or if at any time during the current year conditions change so that you expect to have a tax liability, you should promptly file a new Form A-4 and choose a withholding percentage that applies to you.

Voluntary Withholding Election by Certain Nonresident Employees

Compensation earned by nonresidents while physically working in Arizona for temporary periods is subject to Arizona income tax. However, under Arizona law, compensation paid to certain nonresident employees is not subject to Arizona income tax withholding. These nonresident employees need to review their situations and determine if they should elect to have Arizona income taxes withheld from their Arizona source compensation. Nonresident employees may request that their employer withhold Arizona income taxes by completing this form to elect Arizona income tax withholding.

Part-Time or Seasonal Employees

Part-time or seasonal employees whose service to their employer consists solely of labor in connection with the planting, cultivating, harvesting or field packing of seasonal agricultural crops may request their employer withhold Arizona income tax from their compensation. Complete this form to elect Arizona income tax withholding.

NOTE: Arizona law requires that part-time or seasonal agricultural employees whose principal job duties are operating any mechanically driven device must have Arizona income tax withheld from their paychecks. They are not exempt from Arizona withholding and must complete this form to select a percentage of gross taxable wages they wish to have withheld from their paychecks.





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) |
| City State ZIP Code | ☐ Married (one income)☐ Head of Household |
| Use Worksheet A for Regular Withholding allowances. Use othe 1a. Number of Regular Withholding Allowances (Worksheet 1b. Number of allowances from the Estimated Deductions (Notes 1c. Total Number of Allowances you are claiming 2. Additional amount, if any, you want withheld each pay period (if OR Exemption from Withholding 3. I claim exemption from withholding for 2025, and I certify I mee OR 4. I certify under penalty of perjury that I am not subject to Califor forth under the Service Member Civil Relief Act, as amended by and the Veterans Benefits and Transition Act of 2018. | Worksheet B) Temployer agrees), (Worksheet C) It both conditions for exemption. This withholding. I meet the conditions set the Military Spouses Residency Relief Act (Check box here) |
| Under penalty of perjury, I certify that the number of withholding all which I am entitled or, if claiming exemption from withholding, that | owances claimed on this certificate does not exceed the number to I am entitled to claim the exempt status. |
| Employee's Signature | Date |
| Employer's Section: Employer's Name and Address | California Employer Payroll Tax Account Number |
| | - |

The Employee's Withholding Allowance Certificate (DE 4) is for California Personal Income Tax (PIT) withholding purposes only. The DE 4 is used to compute the amount of taxes to be withheld from your wages, by your employer, to accurately reflect your state tax withholding obligation.

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

If you do not provide your employer a completed DE 4, your employer must use Single with Zero withholding allowance.

Check Your Withholding: After your DE 4 takes effect, compare the state income tax withheld with your estimated total annual tax. For state withholding, use the worksheets on this form.

Exemption From Withholding: If you wish to claim exempt, complete the federal Form W-4 and the state DE 4. You may claim exempt from withholding California income tax if you meet both of the following conditions for exemption:

- You did not owe any federal and state income tax last year, and
- You do not expect to owe any federal and state income tax this year.

If you continue to qualify for the exempt filing status, a new DE 4 designating **exempt** must be submitted by February 15 each year to continue your exemption. If you are not having federal and state income tax withheld this year but expect to have a tax liability next year, you are required to give your employer a new DE 4 by December 1.

Member Service Civil Relief Act: Under this act, as provided by the Military Spouses Residency Relief Act and the Veterans Benefits and Transition Act of 2018, you may be exempt from California income tax withholding on your wages if

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

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

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

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

Notification: The burden of proof rests with the employee to show the correct California income tax withholding. Pursuant to section 4340-1(e) of Title 22, California Code of Regulations (CCR) (govt. westlaw.com/calregs/Search/Index), the FTB or the EDD may require an employer to submit a Form W-4 or DE 4 when such forms are necessary for the administration of the withholding tax programs.

Penalty: You may be fined \$500 if you file, with no reasonable basis, a DE 4 that results in less tax being withheld than is properly allowable. Criminal penalties apply for willfully supplying false or fraudulent information or failing to supply information requiring an increase in withholding. This is provided by section 13101 of the Code (leginfo. legislature.ca.gov/faces/codes.xhtml) and section 19176 of the Revenue and Taxation Code (leginfo.legislature.ca.gov/faces/codes.xhtml).

Worksheets

Instructions — 1 — Allowances*

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

- Do vou 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.

| Wo | rksheet A Regular Withholding Allowances | |
|-----|--|-----|
| (A) | Allowance for yourself — enter 1 | (A) |
| (B) | Allowance for your spouse (if not separately claimed by your spouse) — enter 1 | (B) |
| (C) | Allowance for blindness — yourself — enter 1 | (C) |
| (D) | Allowance for blindness — your spouse (if not separately claimed by your spouse) — enter 1 | (D) |
| (E) | Allowance(s) for dependent(s) — do not include yourself or your spouse | (E) |
| (F) | Total — add lines (A) through (E) above and enter on line 1a of the DE 4 | (F) |

Instructions — 2 — Additional Withholding Allowances (Optional)

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

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

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

which you expect your estimated deductions for the year to exceed your allowable standard deduction. Worksheet B **Estimated Deductions** Use this worksheet only if you plan to itemize deductions, claim certain adjustments to income, or have a large amount of nonwage income not subject to withholding 1. Enter an estimate of your itemized deductions for California taxes for this tax year as listed in the schedules in the FTB Form 540 1. 2. Enter \$11,080 if married filing joint with two or more allowances, unmarried head of household, or qualifying widow(er) with dependent(s) or \$5,540 if single or married filing separately, dual income married, or married with multiple employers 3. Subtract line 2 from line 1, enter difference + 4. 4. Enter an estimate of your adjustments to income (alimony payments, IRA deposits) = 5. _____ Add line 4 to line 3, enter sum **–** 6. 6. Enter an estimate of your nonwage income (dividends, interest income, alimony receipts) 7. If line 5 is greater than line 6 (if less, see below [go to line 9]); = 7. Subtract line 6 from line 5, enter difference 8. Divide the amount on line 7 by \$1,000, round any fraction to the nearest whole number enter this number on line 1b of the DE 4. Complete Worksheet C, if needed, otherwise stop here. 9. If line 6 is greater than line 5; Enter amount from line 6 (nonwage income) 9. _____ 10. Enter amount from line 5 (deductions) 11. Subtract line 10 from line 9, enter difference. Then, complete Worksheet C.

*Wages paid to registered domestic partners will be treated the same for state income tax purposes as wages paid to spouses for California PIT withholding and PIT wages. This law does not impact federal income tax law. A registered domestic partner means an individual partner in a domestic partner relationship within the meaning of section 297 of the Family Code. For more information, call our Taxpayer Assistance Center at 1-888-745-3886.

| | ······································ | | |
|-----|---|----|--|
| 1. | Enter estimate of total wages for tax year 2025. | 1 | |
| 2. | Enter estimate of nonwage income (line 6 of Worksheet B). | 2 | |
| 3. | Add line 1 and line 2. Enter sum. | 3 | |
| 4. | Enter itemized deductions or standard deduction (line 1 or 2 of Worksheet B, whichever is largest). | 4 | |
| 5. | Enter adjustments to income (line 4 of Worksheet B). | 5 | |
| 6. | Add line 4 and line 5. Enter sum. | 6 | |
| 7. | Subtract line 6 from line 3. Enter difference. | 7 | |
| 8. | Figure your tax liability for the amount on line 7 by using the 2025 tax rate schedules below. | 8 | |
| 9. | Enter personal exemptions (line F of Worksheet A x \$163.90). | 9 | |
| 10. | Subtract line 9 from line 8. Enter difference. | 10 | |
| 11. | Enter any tax credits. (See FTB Form 540). | 11 | |
| 12. | Subtract line 11 from line 10. Enter difference. This is your total tax liability. | 12 | |
| 13. | Calculate the tax withheld and estimated to be withheld during 2025. Contact your employer to request the amount that will be withheld on your wages based on the marital status and number of withholding allowances you will claim for 2025. Multiply the estimated amount to be withheld by the number of pay periods left in the year. Add the total to the amount already withheld for 2025. | 13 | |
| 14 | Subtract line 13 from line 12. Enter difference. If this is less than zero, you do not need to have additional | | |

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.

15. Divide line 14 by the number of pay periods remaining in the year. Enter this figure on line 2 of the DE 4.

These Tables Are for Calculating Worksheet C and for 2025 Only

Single Persons, Dual Income Married or Married With Multiple Employers

taxes withheld.

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

Unmarried/Head of Household

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

Married Persons

15.

| IF THE TAXABL | E INCOME IS | COMPUTED TAX IS | | | | | |
|---------------|-----------------|-----------------|-------------|--------------|--|--|--|
| OVER | BUT NOT OVER | OF AMOL | 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 $\underline{\mathsf{FTB}}$ (ftb.ca.gov).

The DE 4 information is collected for purposes of administering the PIT law and under the authority of Title 22, CCR, section 4340-1, and the California Revenue and Taxation Code, including section 18624. The Information Practices Act of 1977 requires that individuals be notified of how information they provide may be used. More information is in the instructions that came with your last California resident income tax return.

Required

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.

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service E

| 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 | | | Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, | | | | | |
| | (c) Single or Married filing separately Married filing jointly or Qualifying surviving | or go to www.ssa.gov. | | | | | | | |
| are completing marital status, deductions, or | ☐ Head of household (Check only if you're unmanusing the estimator at www.irs.gov/W4App to this form after the beginning of the year; expended to the property of jobs for you (and/or your spouse credits. Have your most recent pay stub(s) estimator again to recheck your withholding. | o determine the most accura pect to work only part of the if married filing jointly), deper | te withholding for the year; or have change ndents, other income | rest of the year if: you s during the year in your (not from jobs), | | | | | |
| | ps 2–4 ONLY if they apply to you; otherwi on from withholding, and when to use the es | | | n on each step, who can | | | | | |
| Step 2: Multiple Job | 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. | | | | | | | | |
| or Spouse Works | Do only one of the following. (a) Use the estimator at <i>www.irs.gov</i> you or your spouse have self-emp | step (and Steps 3-4). If | | | | | | | |
| | (b) Use the Multiple Jobs Worksheet | • | | or | | | | | |
| | (c) If there are only two jobs total, yo option is generally more accurate higher paying job. Otherwise, (b) | than (b) if pay at the lower pa | | | | | | | |
| | ps 3–4(b) on Form W-4 for only ONE of the ate if you complete Steps 3–4(b) on the Form | | | os. (Your withholding will | | | | | |
| Step 3: | If your total income will be \$200,000 | or less (\$400,000 or less if ma | arried filing jointly): | | | | | | |
| Claim | Multiply the number of qualifying | Multiply the number of qualifying children under age 17 by \$2,000 \$ | | | | | | | |
| Dependent and Other | Multiply the number of other depe | - | | | | | | | |
| Credits | Add the amounts above for qualifyin this the amount of any other credits. | I | ents. You may add to | 3 \$ | | | | | |
| Step 4 (optional): | (a) Other income (not from jobs). expect this year that won't have we have include interest, dividen | vithholding, enter the amount | of other income here | | | | | | |
| Other Adjustments | • | 1 | | | | | | | |
| | (c) Extra withholding. Enter any add | itional tax you want withheld e | 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 v | ite | | | | | | | |
| Employers Only | Employer identification number (EIN) | | | | | | | | |

Form W-4 (2025) Page **2**

General Instructions

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

Future Developments

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

Purpose of Form

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

Exemption from withholding. You may claim exemption from withholding for 2025 if you meet both of the following conditions: you had no federal income tax liability in 2024 and you expect to have no federal income tax liability in 2025. You had no federal income tax liability in 2024 if (1) your total tax on line 24 on your 2024 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2025 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 17, 2026.

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

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

- 1. Are submitting this form after the beginning of the year;
- 2. Expect to work only part of the year;
- 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
- 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.

Form W-4 (2025)

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



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

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

| 1 | Two jobs. If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3. | 1 | \$ |
|---|--|------------|-----------|
| 2 | Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3. | | |
| | a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a | 2 a | <u>\$</u> |
| | b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b | 2b | \$ |
| | c Add the amounts from lines 2a and 2b and enter the result on line 2c | 2c | \$ |
| 3 | Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc | 3 | |
| 4 | Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (along with any other additional amount you want withheld) | 4 | \$ |
| | Step 4(b) - Deductions Worksheet (Keep for your records.) | | |
| 1 | Enter an estimate of your 2025 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income | 1 | \$ |
| 2 | Enter: • \$30,000 if you're married filing jointly or a qualifying surviving spouse • \$22,500 if you're head of household • \$15,000 if you're single or married filing separately | 2 | \$ |
| 3 | If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-" | 3 | \$ |
| 4 | Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information | 4 | \$ |
| 5 | Add lines 3 and 4. Enter the result here and in Sten 4(h) of Form W-4 | 5 | \$ |

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

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

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

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

Form W-4 (2025)

| Married Filing Jointly or Qualifying Surviving Spouse | | | | | | | | | | | | | |
|---|--|----------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|------------------------|
| Higher Devises | . lab | | | | | | | | | | | | |
| Higher Paying Annual Taxal Wage & Sala | ble | \$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 | 9,999 | \$0 | \$0 | \$700 | \$850 | \$910 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,020 |
| \$10,000 - 19 | 9,999 | 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 | 9,999 | 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 | 9,999 | 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 | 1 | 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 | | 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 | 1 | 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 | 1 | 1,020 1,020 | 2,220 | 3,420 | 3,770 4,620 | 3,970 | 5,080 | 6,080 7,930 | 7,080 | 8,080 | 9,080 | 10,080 | 11,080 |
| \$80,000 - 99 \$100,000 - 149 | | 1,870 | 2,220 4,070 | 3,420 6,270 | 7,620 | 5,820 8,820 | 6,930 9,930 | 10,930 | 8,930 11,930 | 9,930 12,930 | 10,930 14,010 | 11,930 15,210 | 12,930 16,410 |
| \$150,000 - 149 | 1 | 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 | 1 | 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 | | 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 | 9,999 | 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 | 9,999 | 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 | 1 | 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 | i | 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 c | 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 or Married Filing Separately Lower Paying Job Annual Taxable Wage & Salary | | | | | | | | | | | | |
| Higher Paying Annual Taxal | | • | 440.000 | 400.000 | | 1 | | | | | *** | 4400 000 | A 110.000 |
| Wage & Sala | ary | \$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 |
| | 9,999 | \$200 | \$850 | \$1,020 | \$1,020 | \$1,020 | \$1,370 | \$1,870 | \$1,870 | \$1,870 | \$1,870 | \$1,870 | \$2,040 |
| | 9,999 | 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 | | 1,020 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 \$40,000 - 59 | 1 | 1,020 | 1,870 3,070 | 2,390 4,240 | 3,390 5,240 | 4,390 6,240 | 5,390 7,240 | 5,890 7,880 | 5,890 8,080 | 6,060 8,280 | 6,260 8,480 | 6,460 8,680 | 6,660 8,880 |
| \$60,000 - 79 | 1 | 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 | | 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 - 124 | · 1 | 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 - 149 | 9,999 | 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 - 174 | 1,999 | 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 - 199 | 9,999 | 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 - 249 | | 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 - 399 | | 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 - 449 | i | 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 and c | over [| 3,140 | 6,490 | 9,160 | 11,660 | 14,160 | 16,660 Househo | 18,660 | 20,160 | 21,660 | 23,160 | 24,660 | 26,160 |
| Higher Paying | . loh | | | | | | | | Wage & S | Salary | | | |
| Annual Taxal | | \$0 - | \$10,000 - | \$20,000 - | \$30,000 - | \$40,000 - | \$50,000 - | \$60,000 - | \$70,000 - | \$80,000 - | \$90,000 - | \$100,000- | \$110,000- |
| Wage & Sala | ary | 9,999 | 19,999 | 29,999 | 39,999 | 49,999 | 59,999 | 69,999 | 79,999 | 89,999 | 99,999 | 109,999 | 120,000 |
| \$0 - 9 | 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 | | 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 | | 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 | 1 | 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 | 1 | 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 | | 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 \$100,000 - 124 | 1 | 1,870 1,950 | 4,070 4,350 | 5,670 6,150 | 7,060 7,550 | 8,280 8,770 | 9,480 9,970 | 10,680 11,170 | 11,880 12,370 | 12,970 13,450 | 13,170 13,650 | 13,370 14,650 | 13,570 15,650 |
| \$100,000 - 124 \$125,000 - 149 | i | 2,040 | 4,350 | 6,130 | 7,640 | 8,860 | 10,060 | 11,170 | 12,860 | 14,740 | 15,740 | 16,740 | 17,740 |
| \$150,000 - 174 | | 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 | i | 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 | 1 | 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 | 9,999 | 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 c | 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 |