PLEASE RETURN COMPLETED FORMS (SIGNED & DATED) TO:

SANTA CLARA COUNTY OFFICE OF EDUCATION
INTERNAL PAYROLL SERVICES
1290 RIDDER PARK DRIVE, MC244
SAN JOSE, CA 95131-2304
FAX: 408-453-6751 EMAIL: PAYROLL@SCCOE.ORG
# Employee's Withholding Certificate

**Form W-4**

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

## Step 1: Enter Personal Information

<table>
<thead>
<tr>
<th>(a) First name and middle initial</th>
<th>(b) Last name</th>
<th>(c) Social security number</th>
</tr>
</thead>
</table>

- Address
- City or town, state, and ZIP code

- \( \square \) Single or Married filing separately
- \( \square \) Married filing jointly or Qualifying widow(er)
- \( \square \) Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)

Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, when to use the estimator at www.irs.gov/W4App, and privacy.

## Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do only one of the following.

- (a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3–4); or
- (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; 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 accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld.

**TIP:** To be accurate, submit a 2022 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

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 Dependents

If your total income will be $200,000 or less ($400,000 or less if married filing jointly):

- Multiply the number of qualifying children under age 17 by $2,000 ➤ $
- Multiply the number of other dependents by $500 ➤ $ 

Add the amounts above and enter the total here ...

| 3 | $ |

## Step 4 (optional): Other Adjustments

(a) **Other income (not from jobs).** If you want tax withheld for other income you expect this year that won’t have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income ...

| 4(a) | $ |

(b) **Deductions.** If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here ...

| 4(b) | $ |

(c) **Extra withholding.** Enter any additional tax you want withheld each pay period ...

| 4(c) | $ |

## Step 5: Sign Here

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

**Employee's signature** (This form is not valid unless you sign it.) ▶️ **Date**

### Employers Only

- Employer's name and address
- First date of employment
- Employer identification number (EIN)

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

Cat. No. 10220Q

Form W-4 (2022)
**EMPLOYEE’S WITHHOLDING ALLOWANCE CERTIFICATE**

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

### Enter Personal Information

<table>
<thead>
<tr>
<th>First, Middle, Last Name</th>
<th>Social Security Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Address</th>
<th>Filing Status</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>☐ SINGLE or MARRIED (with two or more incomes)</td>
</tr>
<tr>
<td></td>
<td>☐ MARRIED (one income)</td>
</tr>
<tr>
<td></td>
<td>☐ HEAD OF HOUSEHOLD</td>
</tr>
</tbody>
</table>

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) 0
   1b. Number of allowances from the Estimated Deductions (Worksheet B, if applicable.) 0
   1c. Total Number of Allowances you are claiming 0

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 2021, and I certify I meet both of the 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. (Check box here) ☐

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

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**Employee’s Signature** ___________________________ **Date** ____________

### Employer’s Section: Employer’s Name and Address

<table>
<thead>
<tr>
<th>California Employer Payroll Tax Account Number</th>
</tr>
</thead>
<tbody>
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<td></td>
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</tbody>
</table>

**PURPOSE:** This certificate, DE 4, is for California Personal Income Tax (PIT) withholding purposes only. The DE 4 is used to compute the amount of taxes to be withheld from your wages, by your employer, to accurately reflect your state tax withholding obligation.

Beginning January 1, 2020, Employee’s Withholding Allowance Certificate (Form W-4) from the Internal Revenue Service (IRS) will be used for federal income tax withholding only. You must file the state form Employee’s Withholding Allowance Certificate (DE 4) to determine the appropriate California Personal Income Tax (PIT) withholding.

If you do not provide your employer with a withholding certificate, the 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:

1. You did not owe any federal/state income tax last year, and
2. You do not expect to owe any federal/state income tax this year. The exemption is good for one 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/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:

(i) your spouse is a member of the armed forces present in California in compliance with military orders;

(ii) you are present in California solely to be with your spouse; and

(iii) you maintain your domicile in another state.

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