



FOR INSTRUCTIONS ON COMPLETING THIS FORM, SEE THE BACK OF THIS PAGE.

PLEASE PRINT

NAME (Last, First, Middle)	EMPLOYEE NUMBER	DATE PREPARED MO DY YR
Home Address (number and street or rural route)	SOCIAL SECURITY NUMBER	BIRTHDATE MO DY YR
City or Town, State, and ZIP code	If your last name differs from that on your social security card, check here. You must call 1-800-772-1213 for a replacement card <input type="checkbox"/>	

I. FEDERAL TAX FILING STATUS AND ALLOWANCES

(Note: If married filing separately, check "Married, but withhold at higher Single rate.")

1. **Marital Status** Enter only one code S, Single or Married but withhold at higher single rate in box to far right: M, Married Persons (one income)

2. **Personal Allowances - Total number of allowances you are claiming** (from the applicable worksheet on the following pages). If you are claiming exemption from Federal tax withholding, complete Section III, below.

3. Additional amount, if any, you want withheld from each paycheck

II. STATE TAX FILING STATUS AND ALLOWANCES

1. **Marital Status** Enter only one code in box to far right: S, Single or Married but with two or more incomes; M, Married Persons (one income); H, Head of Household

2. **Regular Withholding Allowances - Number of allowances you are claiming for this job from Worksheet A, Regular Withholding Allowances (see DE 4 worksheets).**
OR If you are exempt from California income tax withholding because you are a nonresident of the State of California and are earning compensation while located outside the State, enter 997 in the box to the far right. Complete and attach the Out of State Withholding form, UPAY 830.

3. **Additional Withholding Allowances**-Number of allowances from Worksheet B, Estimated Deductions (see DE 4 worksheets).

III. EXEMPTION FROM TAX WITHHOLDING (NONRESIDENT ALIENS-DO NOT COMPLETE THIS SECTION)

I claim exemption from Federal and State withholding for 2019 and I certify that I meet BOTH of the following conditions for exemption:

1. Last year I had a right to a refund of **ALL** Federal income tax withheld because I had NO tax liability; **AND**

2. This year I expect a refund of **ALL** Federal income tax withheld because I expect to have NO tax liability. (If you claim exemption from withholding, it will automatically expire on February 15 of next year unless you file a new UC W-4/DE 4 on or before February 15 of next year.

	FED 998	STATE 998
If you meet BOTH conditions, enter "EXEMPT" in first box to the right		

3. I certify under penalty of perjury that I am not subject to California withholding because I meet the conditions set forth under the Service Member Civil Relief Act, as amended by the Military Spouses Residency Relief Act. (See page 2 of DE4) Write "California Exempt" in first box to right.

DO NOT COMPLETE SHADED AREAS

IV. ADDITIONAL TAX WITHHOLDING Additional amount, if any, you want deducted each month. Completion of this section is optional.
NONRESIDENT ALIENS—REFER TO INSTRUCTIONS ON NEXT PAGE.

1. **ADDITIONAL FEDERAL TAX WITHHOLDING** (Enter additional MONTHLY amount in the box to the right OR to Cancel additional amount, enter "*" in the box to the right.)
Check Appropriate Box: NEW CHANGE CANCEL \$

2. **ADDITIONAL STATE TAX WITHHOLDING** (Enter additional MONTHLY amount in the box to the right OR to Cancel additional amount, enter "*" in the box to the right.)
Check Appropriate Box: NEW CHANGE CANCEL \$

Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.

CERTIFICATION: 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. I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.

Form is not valid unless you sign it.

Employee Signature _____ Date _____

EMPLOYER: COMPLETE IF SENDING TO CALIFORNIA FRANCHISE TAX BOARD

Employer's Name and Address	Office Code	Employer Identification Number
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INSTRUCTION SHEET FOR UC W-4/DE 4 FORM

PURPOSE:

The purpose of the UC W-4/DE 4 form is to enter your personal income tax withholding status into the University payroll system so that the appropriate amounts of Federal and State taxes can be withheld from your pay. Whenever your personal income tax withholding status changes, submit a new UC W-4/DE 4 form. For example, if you wish to change your personal income tax withholding status effective on the first day of a new tax year, a new UC W-4/DE 4 form must be submitted prior to January 1. Local payroll deadline dates apply.

INSTRUCTIONS:

Complete the information requested in the boxes at the top of the form. Use the attached Internal Revenue Service Instructions for Form W-4 and the [State of California Employee's Withholding Allowance Certificate \(Form DE 4\) Instructions](#) to calculate your withholding allowances. Transfer your number of Federal allowances from the Federal Form W-4 to Section I, box 2. Transfer your number of State allowances from the State Form DE 4 to Section II, boxes 2 and 3. Complete the rest of the form if applicable. Sign and date the form and submit it to the appropriate University office. **KEEP THE ATTACHED FEDERAL AND STATE INSTRUCTIONS AND WORKSHEETS FOR YOUR REFERENCE.**

If you are earning compensation while located in a State other than California, complete and attach the Out-of-State Withholding form, UPAY 830. This form is available in your department or Payroll Office.

If you claim exemption from withholding in Section III, you must meet both conditions specified. **The exemption will automatically expire on February 15 of the next year unless you file a new UC W-4/DE 4 before February 15 of the next year.**

If you authorize additional Federal and/or State tax withholding in Section IV, this authorization will continue to be in effect until you submit a new UC W-4/DE 4 to change or cancel the deduction.

NONRESIDENT ALIENS:

The UC W-4NR/DE 4 form is designed for the exclusive use of nonresident alien individuals who are employed in the United States. The form contains special instructions that are helpful in determining whether a nonresident alien can claim additional withholding allowances. This form is available in your department or Payroll Office

PRIVACY NOTIFICATIONS

STATE The State of California Information practices act of 1977 (effective July 1, 1978) requires the University to provide the following information to individuals who are asked to supply information:

The principal purpose for requesting the information on this form is for payment of earnings and for miscellaneous payroll and personnel matters such as, but not limited to, withholding of taxes, benefits administration, and changes in title and pay status. University policy and State and Federal statutes authorize the maintenance of this information.

Furnishing all information requested on this form is mandatory -- failure to provide such information will delay or may even prevent completion of the action for which the form is being filled out, and will result in your being treated as a single person who claims no withholding allowances. Information furnished on this form may be used by various University departments for payroll and personnel administration, and will be transmitted to the State and Federal governments as required by law.

Individuals have the right to review their own records in accordance with University personnel policy and collective bargaining agreements. Information on these policies can be obtained from campus or Office of the President Staff and Academic Personnel Offices.

The officials responsible for maintaining the information contained on this form are campus and Office of the President Staff and Academic Personnel Managers or campus Accounting Officers.

FEDERAL Please refer to the Privacy Act and Paperwork Reduction Act Notice that appears in the attached instructions provided by the IRS to the IRS Form W-4.

2019 UC W-4/DE 4

Purpose. Complete Form UC W-4/DE 4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form UC W-4/DE 4 each year and when your personal or financial situation changes.

Exemption from withholding. You may claim exemption from withholding for 2019 if **both** of the following apply.

- For 2018 you had a right to a refund of **all** federal income tax withheld because you had no tax liability, **and**
- For 2019 you expect a refund of **all** federal income tax withheld because you expect to have **no** tax liability.

If you're exempt, complete **only** Section III and sign the form to validate it. Your exemption for 2019 expires February 17, 2020. See [Pub. 505](#), Tax Withholding and Estimated Tax, to learn more about whether you qualify for exemption from withholding.

General Instructions

If you aren't exempt, follow the rest of these instructions to determine the number of withholding allowances you should claim for withholding for 2019 and any additional amount of tax to have withheld. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

You can also use the calculator at www.irs.gov/W4App to determine your tax withholding more accurately. Consider using this calculator if you have a more complicated tax situation, such as if you have a working spouse, more than one job, or a large amount of nonwage income subject to withholding outside of your job. After your Form UC W-4/DE 4 takes effect, you can also use this calculator to see how the amount of tax you're having withheld compares to your projected total tax for 2019. If you use the calculator, you don't need to complete any of the worksheets for the UC W-4/DE 4.

Note that if have too much tax withheld, you will receive a refund when you file your tax return. If you have too little tax withheld, you will owe tax when you file your tax return, and you might owe a penalty.

Filers with multiple jobs or working spouses. If you have more than one job at a time, or if you're married and your spouse is also working, read all of the instructions including the instructions for the Two-Earners/Multiple Jobs Worksheet before beginning.

Nonwage income. If you have a large amount of nonwage income not subject to withholding, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you might owe additional tax. Or, you can use the Deductions, Adjustments, and Other Income Worksheet on page 3 or the calculator at www.irs.gov/W4App to make sure you have enough tax withheld from your paycheck. If you have pension or annuity income, see [Pub. 505](#) or use the calculator at www.irs.gov/W4App to find

out if you should adjust your withholding on Form W-4/DE 4.

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 Personal Allowances Worksheet

Complete this worksheet below first to determine the number of withholding allowances to claim.

Line C. Head of household please note:

Generally, you can claim head of household filing status on your tax return only if you're unmarried and pay more than 50% of the costs of keeping up a home for yourself and a qualifying individual. See [Pub. 501](#) for more information about filing status.

Line E. Child tax credit. When you file your tax return, you might be eligible to claim a child tax credit for each of your eligible children. To qualify, the child must be under age 17 as of December 31, must be your dependent who lives with you for more than half the year, and must have a valid social security number. To learn more about this credit, see [Pub. 972](#) Child Tax Credit. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on Line E of the worksheet. On the worksheet you will be asked about your total income. For this purpose, total income includes all of your wages and other income, including income earned by a spouse if you are filing a joint return.

Line F. Credit for other dependents. When you file your return, you may be eligible to claim a credit for other dependents for whom a child tax credit can't be claimed, such as a qualifying child who doesn't meet the age or social security number requirement for the child tax credit, or a qualifying relative. To learn more about this credit, see [Pub. 972](#). To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line F of the worksheet. On the worksheet, you will be asked about your total income. For this purpose, total income includes all of your wages and other income earned by a spouse if you are filing a joint return.

Line G. Other credits. You might be able to reduce the tax withheld from your paycheck if you expect to claim other tax credits, such as tax credits for education (see [Pub. 970](#)). If you do so, your paycheck will be larger, but the amount of any refund that you receive when you file your tax return will be smaller. Follow the instructions for Worksheet 1-6 in [Pub. 505](#) if you want to reduce your withholding to take these credits into account. Enter "-0-" on lines E and F if you use Worksheet 1-6.

Deductions, Adjustments, and Additional Income Worksheet

Complete this worksheet to determine if you're able to reduce the tax withheld from your paycheck to account for your itemized deductions and other adjustments to income, such as IRA contributions. If you do so, your refund at the end of the year will be smaller, but your paycheck will be larger. You're not required to complete this worksheet or reduce your withholding if you don't wish to do so.

You can also use this worksheet to figure out how much to increase the tax withheld from your paycheck if you have a large amount of nonwage income not subject to withholding, such as interest or dividends.

Another option is to take these items into account and make your withholding more accurate by using the calculator at www.irs.gov/W4App. If you use the calculator, you don't need to complete any of the worksheets for Form UC W-4/DE 4.

Two-Earners/Multiple Jobs Worksheet

Complete this worksheet if you have more than one job at a time or are married filing jointly and have a working spouse. If you don't complete this worksheet, you might have too little tax withheld. If so, you will owe tax when you file your tax return and might be subject to a penalty.

Figure the total number of allowances you're entitled to claim and any additional amount of tax to withhold on all jobs using worksheets from only one Form W-4. Claim all allowances on the W-4 that you or your spouse file for the highest paying job in your family and claim zero allowances on Forms W-4 filed for all other jobs. For example, if you earn \$60,000 per year and your spouse earns \$20,000, you should complete the worksheets to determine what to enter on Part I Line 1 and Part IV Line 1 on the UC W-4/DE 4, and your spouse should enter zero ("-0-") on lines 5 and 6 of his or her Form W-4. See [Pub. 505](#) for details.

Another option is to use the calculator at www.irs.gov/W4App to make your withholding more accurate.

Tip: If you have a working spouse and your incomes are similar, you can check the "Married, but withhold at higher Single rate" box instead of using this worksheet. If you choose this option, then each spouse should fill out the Personal Allowances Worksheet and check the "Married, but withhold at higher Single rate" box on Form UC W-4/DE 4, but only one spouse should claim any allowances for credits or fill out the Deductions, Adjustments, and Additional Income Worksheet.

Instructions for Employer Employees do not complete Employer Section at the bottom of the Form UC W-4/DE 4. Your employer will complete these boxes if necessary.

New hire reporting. Employers are required by law to report new employees to a designated State Directory of New Hires. Employers may use the Employer Section at the bottom of Form UC W-4/DE 4 to comply with the new hire reporting requirement for a newly hired employee. A newly hired employee is an employee who hasn't previously been employed by the employer, or who was previously employed by the employer but has been separated from such prior employment for at least 60 consecutive days. Employers should contact the appropriate State Directory of New Hires to find out how to submit a copy of the completed UC Form W-4/DE 4. For information and links to each designated State Directory of New Hires, go to www.acf.hhs.gov/css/employers.

Personal Allowances Worksheet (Keep for your records)

A Enter "1" for yourself **A** _____

B Enter "1" if you will file as married filing jointly **B** _____

C Enter "1" if you will file as head of household **C** _____

D Enter "1" if: {

- You're single, or married filing separately, and have only one job; or
- You're married filing jointly, have only one job, and your spouse doesn't work; or
- Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less

} **D** _____

E Child tax credit. See Pub. 972, Child Tax Credit, for more information.

- If your total income will be less than \$71,201 (\$103,351 if married filing jointly), enter "4" for each eligible child.
- If your total income will be from \$71,201 to \$179,050 (\$103,351 to \$345,850 if married filing jointly), enter "2" for each eligible child.
- If your total income will be from \$179,051 to \$200,000 (\$345,851 to \$400,000 if married filing jointly), enter "1" for each eligible child.
- If your total income will be higher than \$200,000 (\$400,000 if married filing jointly), enter "-0-"

E _____

F Credit for other dependents. See Pub. 972, Child Tax Credit for more information.

- If your total income will be less than \$71,201 (\$103,351 if married filing jointly), enter "1" for each eligible dependent.
- If your total income will be from \$71,201 to \$179,050 (\$103,351 to \$345,850 if married filing jointly), enter "1" for every two dependents (for example, "-0-" for one dependent, "1" if you have two or three dependents, and "2" if you have four dependents).
- If your total income will be higher than \$179,050 (\$345,850 if married filing jointly), enter "-0-"

F _____

G Other credits. If you have other credits, see Worksheet 1-6 of Pub. 505 and enter the amount from that worksheet here. If you use Worksheet 1-6, enter "-0-" on lines E and F **G** _____

H Add lines A through G and enter the total here **H** _____

For accuracy, Complete all worksheets apply

- {
- If you plan to **itemize** or **claim adjustments to income** and want to reduce your withholding, or if you have a large amount of nonwage income not subject to withholding and want to increase your withholding, see the **Deductions, Adjustments, and Additional Income Worksheet** below.
 - If you **have more than one job at a time** or are **married filing jointly and you and your spouse both work**, and the combined earnings from all jobs exceed \$53,000 (\$24,450 if married filing jointly), see the **Two-Earners/Multiple Jobs Worksheet** on page 4 to avoid having too little tax withheld.
 - If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of UCW-4/DE 4 above.
- }

Deductions, Adjustments, and Additional Income Worksheet

Note: 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 2019 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 10% of your income. See Pub. 505 for details **1** \$ _____

2 Enter: {

- \$24,400 if you're married filing jointly or qualifying widow(er)
- \$18,350 if you're head of household
- \$12,200 if you're single or married filing separately

} **2** \$ _____

3 **Subtract** line 2 from line 1. If zero or less, enter "-0-" **3** \$ _____

4 Enter an estimate of your 2019 adjustments to income, qualified business income deduction, and any additional standard deduction for age or blindness (see Pub. 505 for information about these items) **4** \$ _____

5 Add lines 3 and 4 and enter the total **5** \$ _____

6 Enter an estimate of your 2019 nonwage income not subject to withholding (such as dividends or interest) **6** \$ _____

7 **Subtract** line 6 from line 5. If zero, enter "-0-". If less than zero, enter the amount in parentheses **7** \$ _____

8 **Divide** the amount on line 7 by \$4,200 and enter the result here. If a negative amount, enter in parentheses. Drop any fraction **8** _____

9 Enter the number from the **Personal Allowances Worksheet**, line H, above **9** _____

10 Add lines 8 and 9 and enter the total here. If zero or less, enter "-0-". If you plan to use the **Two-Earners/Multiple Jobs Worksheet**, also enter this total on line 1 of that Worksheet on page 5. Otherwise, **stop here** and enter this total on Form W-4/DE 4 **10** _____

Two-Earners/Multiple Jobs Worksheet

Note: Use this worksheet *only* if the instructions under line H from the **Personal Allowances Worksheet** direct you here.

- 1 Enter the number from the **Personal Allowances Worksheet**, line H, page 3 (or, if you used the **Deductions, Adjustments, and Additional Income Worksheet** on page 3, the number from line 10 of that worksheet) **1** _____
 - 2 Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here. **However**, if you're married filing jointly and wages from the highest paying job are \$75,000 or less and the combined wages for you and your spouse are \$107,000 or less, don't enter more than "3" **2** _____
 - 3 If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet **3** _____
- Note:** If line 1 is **less than** line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.
- 4 Enter the number from line 2 of this worksheet **4** _____
 - 5 Enter the number from line 2 of this worksheet **5** _____
 - 6 **Subtract** line 5 from line 4 **6** _____
 - 7 Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here **7** \$ _____
 - 8 **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed **8** \$ _____
 - 9 **Divide** line 8 by the number of pay periods remaining in 2019. For example, divide by 18 if you're paid every 2 weeks and you complete this form on a date in late April when there are 18 pay periods remaining in 2019. Enter the result here and on UC Form W-4/DE 4, Section I, Line 3, page 1. This is the additional amount to be withheld from each paycheck **9** \$ _____

Table 1				Table 2			
Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from Lowest paying job are -	Enter on Line 2 above	If wages from Lowest paying job are -	Enter on line 2 above	If wages from Highest paying job are -	Enter on Line 7 above	If wages from Highest paying job are -	Enter on Line 7 above
\$0 - \$5,000	0	\$0 - \$7,000	0	\$0 - \$24,900	\$420	\$0 - \$7,200	\$420
5,001 - 9,500	1	7,001 - 13,000	1	24,901 - 84,450	500	7,201 - 36,975	500
9,501 - 19,500	2	13,001 - 27,500	2	84,451 - 173,900	910	36,976 - 81,700	910
19,501 - 35,000	3	27,501 - 32,000	3	173,901 - 326,950	1,000	81,701 - 158,225	1,000
35,001 - 40,000	4	32,001 - 40,000	4	326,951 - 413,700	1,330	158,226 - 201,600	1,330
40,001 - 46,000	5	40,001 - 60,000	5	413,701 - 617,850	1,450	201,601 - 507,800	1,450
46,001 - 55,000	6	60,001 - 75,000	6	617,851 and over	1,540	507,801 and over	1,540
55,001 - 60,000	7	75,001 - 85,000	7				
60,001 - 70,000	8	85,001 - 95,000	8				
70,001 - 75,000	9	95,001 - 100,000	9				
75,001 - 85,000	10	100,001 - 110,000	10				
85,001 - 95,000	11	110,001 - 115,000	11				
95,001 - 125,000	12	115,001 - 125,000	12				
125,001 - 155,000	13	125,001 - 135,000	13				
155,001 - 165,000	14	135,001 - 145,000	14				
165,001 - 175,000	15	145,001 - 160,000	15				
175,001 - 180,000	16	160,001 - 180,000	16				
180,001 - 195,000	17	180,001 and over	17				
195,001 - 205,000	18						
205,001 and over	19						

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 who claims no withholding allowances; 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 possessions 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 law enforcement and intelligence agencies to combat terrorism.

You aren't required to provide the information requested on a form that's 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 the 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.

State of California

EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

*** Use this sheet for STATE instructions and worksheets.
Complete the UC W-4/DE 4 as directed.**

YOUR CALIFORNIA PERSONAL INCOME TAX MAY BE UNDERWITHHELD IF YOU DO NOT FILE THIS DE 4 FORM

IF YOU RELY ON THE FEDERAL W-4 FOR YOUR CALIFORNIA WITHHOLDING ALLOWANCES, YOUR CALIFORNIA STATE PERSONAL INCOME TAX MAY BE UNDERWITHHELD AND YOU MAY OWE MONEY AT THE END OF THE YEAR.

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.

You should complete this form if either:

- (1) You claim a different marital status, number of regular allowances, or different additional dollar amount to be withheld for California PIT withholding than you claim for federal income tax withholding or,
- (2) You claim additional allowances for estimated deductions.

THIS FORM WILL NOT CHANGE YOUR FEDERAL WITHHOLDING ALLOWANCES.

The federal Form W-4 is applicable for California withholding purposes if you wish to claim the same marital status, number of regular allowances, and/or the same additional dollar amount to be withheld for state and federal purposes. However, federal tax brackets and withholding methods do not reflect state PIT withholding tables.

If you rely on the number of withholding allowances you claim on your Form W-4 withholding allowance certificate for your state income tax withholding, you may be significantly underwithheld. This is particularly true if your household income is derived from more than one source.

CHECK YOUR WITHHOLDING: After your UC W-4/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 Section III of the UC W-4/DE 4. Do not complete Section I, Box 2; Section II, Boxes 2 or 3; or Section IV. You may claim exempt from withholding California income tax if you did not owe any federal income tax last year and you do not expect to owe any federal income tax this year. The exemption is good for one year. If you continue to qualify for the exempt filing status, a new UC W-4/DE 4 must be submitted by February 15 each year to continue your exemption. If you are not having federal income tax withheld this year but expect to have a tax liability next year, you are required to submit a new UC W-4/DE 4 by December 1.

INSTRUCTIONS – 1 – ALLOWANCES *– for Section II, Box 2, of the UC W-4/DE 4.

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

- Do you claim allowances for dependents or blindness?
- Are you going to itemize your deductions?
- Do you have more than one income coming into the household?

TWO-EARNER/MULTIPLE INCOMES: When earnings are derived from more than one source, under withholding may occur. If you have a working spouse or more than one job, it is best to check the box "SINGLE or MARRIED (with two or more incomes)." Figure the total number of allowances you are entitled to claim on all jobs using only one DE 4 form. Claim allowances with one employer. Do **not** claim the same allowances with more than one employer. Your withholding will usually be most accurate when all allowances are claimed on the DE 4 or W-4 filed for the highest paying job and zero allowances are claimed for the others.

MARRIED BUT NOT LIVING WITH YOUR SPOUSE: You may check the "Head of Household" marital status box if you meet all of the following tests:

- 1) Your spouse will not live with you at any time during the year;
- 2) You will furnish over half of the cost of maintaining a home for the entire year for yourself and your child or stepchild who qualifies as your dependent; and
- 3) You will file a separate return for the year.

HEAD OF HOUSEHOLD: To qualify, you must be unmarried or legally separated from your spouse and pay more than 50% of the costs of maintaining a home for the **entire** year for yourself and your dependent(s) or other qualifying individuals. Cost of maintaining the home includes such items as rent, property insurance, property taxes, mortgage interest, repairs, utilities, and cost of food. It does not include the individual's personal expenses or any amount which represents value of services performed by a member of the household of the taxpayer.

WORKSHEET A

REGULAR WITHHOLDING ALLOWANCES

(A) Allowance for yourself — enter 1.....			(A) _____
(B) Allowance for your spouse (if not separately claimed by your spouse) — enter 1.....			(B) _____
(C) Allowance for blindness — yourself — enter 1.....			(C) _____
(D) Allowance for blindness — your spouse (if not separately claimed by your spouse) — enter 1.....			(D) _____
(E) Allowance(s) for dependent(s) — do not include yourself or your spouse.....			(E) _____
(F) Total – add lines (A) through (E).....			(F) _____

INSTRUCTIONS — 2 — ADDITIONAL WITHHOLDING ALLOWANCES – for Section II, Box 3, of the UC W-4/DE 4.

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 540 form as a model to calculate this year's withholding amounts.

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

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

WORKSHEET B

ESTIMATED DEDUCTIONS

1. Enter an estimate of your itemized deductions for California taxes for this tax year as listed in the schedules in the FTB 540 form.....			1. _____
2. Enter \$8,802 if married filing joint with two or more allowances, unmarried head of household or qualifying widow(er) with dependent(s) or \$4,401 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); 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 here and in Section II, Box 3, of the UC W-4/DE 4. Complete Worksheet C, if needed.			8. _____
9. If line 6 is greater than line 5: Enter amount from line 6 (nonwage income).....			9. _____
10. Enter amount from line 5 (deductions).....			10. _____
11. Subtract line 10 from line 9, enter difference.....			11. _____

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 Personal Income Tax (PIT) withholding and PIT wages. This law does not impact federal income tax law. A registered domestic partner means an individual partner in a domestic partner relationship within the meaning of Section 297 of the Family Code. For more information, please call our Taxpayer Assistance Center at 1-888-745-3886

WORKSHEET C – for Section IV, Box 2, of the UC W-4/DE 4. TAX WITHHOLDING AND ESTIMATED TAX

1. Enter estimate of total wages for tax year 2019 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 2019 tax rate schedules below 8. _____
9. Enter personal exemptions (line F of Worksheet A x \$129.80) 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 2019. 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 2019. 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 2019 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 here and in Section IV, Box 2 of the UC W-4/DE 4 15. _____

NOTE: Your employer is not required to withhold the additional amount requested in Section IV, Box 2, of the UC W-4/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 2019 ONLY

SINGLE OR MARRIED WITH DUAL EMPLOYERS				
IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER	PLUS	
\$0	\$8,544	1.100%	\$0	\$0.00
\$8,544	\$20,255	2.200%	\$8,544	\$93.98
\$20,255	\$31,969	4.400%	\$20,255	\$351.62
\$31,969	\$44,377	6.600%	\$31,969	\$867.04
\$44,377	\$56,085	8.800%	\$44,377	\$1,685.97
\$56,085	\$286,492	10.230%	\$56,085	\$2,716.27
\$286,492	\$343,788	11.330%	\$286,492	\$26,286.91
\$343,788	\$572,980	12.430%	\$343,788	\$32,778.55
\$572,980	\$1,000,000	13.530%	\$572,980	\$61,267.12
\$1,000,000	and over	14.630%	\$1,000,000	\$119,042.93

MARRIED FILING JOINT OR QUALIFYING WIDOW(ER) TAXPAYERS				
IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER	PLUS	
\$0	\$17,088	1.100%	\$0	\$0.00
\$17,088	\$40,510	2.200%	\$17,088	\$187.97
\$40,510	\$63,938	4.400%	\$40,510	\$703.25
\$63,938	\$88,754	6.600%	\$63,938	\$1,734.08
\$88,754	\$112,170	8.800%	\$88,754	\$3,371.94
\$112,170	\$572,984	10.230%	\$112,170	\$5,432.55
\$572,984	\$687,576	11.330%	\$572,984	\$52,573.82
\$687,576	\$1,000,000	12.430%	\$687,576	\$65,557.09
\$1,000,000	\$1,145,961	13.530%	\$1,000,000	\$104,391.39
\$1,145,961	and over	14.630%	\$1,145,961	\$124,139.90

UNMARRIED HEAD OF HOUSEHOLD TAXPAYERS				
IF THE TAXABLE INCOME IS		THE COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER	PLUS	
\$0	\$17,099	1.100%	\$0	\$0.00
\$17,099	\$40,512	2.200%	\$17,099	\$188.09
\$40,512	\$52,224	4.400%	\$40,512	\$703.18
\$52,224	\$64,632	6.600%	\$52,224	\$1,218.51
\$64,632	\$76,343	8.800%	\$64,632	\$2,037.44
\$76,343	\$389,627	10.230%	\$76,343	\$3,068.01
\$389,627	\$467,553	11.330%	\$389,627	\$35,116.96
\$467,553	\$779,253	12.430%	\$467,553	\$43,945.98
\$779,253	\$1,000,000	13.530%	\$779,253	\$82,690.29
\$1,000,000	and over	14.630%	\$1,000,000	\$112,557.36

IF YOU NEED MORE DETAILED INFORMATION, SEE THE INSTRUCTIONS THAT CAME WITH YOUR LAST CALIFORNIA RESIDENT INCOME TAX RETURN OR CALL THE FTB:

IF YOU ARE CALLING FROM WITHIN THE UNITED STATES 1-800-852-5711 (voice)
1-800-822-6268 (TTY)

IF YOU ARE CALLING FROM OUTSIDE THE UNITED STATES
(Not Toll Free) (916) 845-6500

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