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>
</table>

Address

City, State, and ZIP Code

Filing Status

- Single or Married (with two or more incomes)
- Married (one income)
- Head of Household

1. Use Worksheet A for Regular Withholding allowances. Use other worksheets on the following pages as applicable.
   1a. Number of Regular Withholding Allowances (Worksheet A)
   1b. Number of allowances from the Estimated Deductions (Worksheet B, if applicable.)
   1c. Total Number of Allowances you are claiming

2. Additional amount, if any, you want withheld each pay period if employer agrees. (Worksheet C)

OR

Exemption from Withholding

3. I claim exemption from withholding for 2022, 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.

Employee’s Signature

Date

Employee's Section: Employer’s Name and Address

California Employer Payroll Tax Account Number

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 from Employee’s Withholding Allowance Certificate (DE 4) to determine the appropriate California PIT withholding.

If you do not provide your employer with a withholding certificate, the employer must use Single with Zero withholding allowable.

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 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:

- Your spouse is a member of the armed forces present in California in compliance with military orders;
- You are present in California solely to be with your spouse; and
- 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 California Employer’s Guide (DE 44) and Depts. of Taxes & Fees and Publications (ded.ca.gov/Payroll_Taxes/Forms_and_Publications.htm) provides the income tax withholding tables. This publication may be found by visiting Payroll Taxes - Forms and Publications (ded.ca.gov/Payroll_Taxes/Forms_and_Publications.htm). To assist you in calculating your tax liability, please visit the Franchise Tax Board (FTB) (ftb.ca.gov).

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

DE 4 Rev. 51 (12-21) (INTERNET)
Worksheets

Instructions — 1 — allowances*

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

— Do you claim allowances for dependents or blindness?
— Will you itemize your deductions?
— Do you have more than one income coming into the household?

Two-Earners/Multiple Incomes: When earnings are derived from more than one source, under withholding may occur. If you have a working spouse or more than one job, it is best to check the box "Single or Married" (with two or more incomes). File the total number of allowances you are entitled to claim on all jobs using only one DF 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 DF 4 filed for the highest paying job and zero allowances are claimed for the others.

Worksheet A

Regular Withholding Allowances

(A) Allowance for yourself — enter 1
(B) Allowance for your spouse (if not separately claimed by your spouse) — enter 1
(C) Allowance for blindness — yourself or 1
(D) Allowance for blindness — your spouse (if not separately claimed by your spouse) — enter 1
(E) Allowance(s) for dependents — do not include yourself or your spouse
(F) Total — add lines (A) through (E) above and enter on line 1a of the DF 4

Instructions — 2 — Optional Additional Withholding Allowances

If you expect to itemize deductions on your California income tax return, you can claim additional withholding allowances. Use Worksheet B to determine whether your 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 the worksheet.

You may reduce the amount of tax withheld from your wages by claiming additional withholding allowances for each $1,000, or fraction of $1,000, by which you expect to itemize your 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 of the FTB Form 540.

2. Enter $9,006 if married filing jointly or with two or more allowances, unmated head of household, or qualifying widows with dependents or $4,003 if single or married filing separately, dual income married, or married with multiple employers.

3. Subtract line 2 from line 1, enter difference

4. Enter an adjustment of your estimated income (allowances, IRA deposits)

5. Add line 4 to line 3, enter sum

6. Enter an estimate of your nonwage income (dividends, interest income, alimony received)

7. If line 5 is greater than line 6 (if less, see below to go to line 9); 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 DF 4. Complete Worksheet C, if needed; otherwise, stop here.

9. If line 7 is greater than line 5; Enter amount from line 6 (nonwage income)

10. Enter amount from line 5 (deductions)

11. Subtract line 10 from line 9, enter difference. Enter Worksheet C.

*Wages paid to registered domestic partners will be treated the same for state income tax purposes as wages paid to spouses. See California Income Tax 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 257 of the Family Code. For more information, please call our Taxpayer Assistance Center at 1-888-443-388.