



# Camp Staff Employment Checklist

This registration package contains the forms and information necessary for the newly hired staff to complete the required employment process. It should be used as a checklist to ensure everything we need is submitted. **All staff for the in-camp programs working with and around children will need to complete all forms.** All are fill-in PDF forms. Navigate using the tab key and “enter” to place checkmarks. Specific instructions and requirements have been noted for use of each form. Please keep a copy of all forms submitted for your own records. All except the I-9 may be scanned and emailed to [lionnick@sbcglobal.net](mailto:lionnick@sbcglobal.net), faxed or mailed as noted.

**Staff agreement.** Should have been mailed or given to you by the Program Director or her representative. Please sign and return.

Mail to: PO Box 195, Knightsen CA 94548.

**Health History Form.** This form is a fill-in PDF form. All information must be noted, but no examination is required for staff over 18 years of age. All information is confidential and may be hand delivered to the camp Nurse at the beginning of your session. Please note that you are covered by Workmen’s Compensation for injuries and accidents sustained while at work.

Mail to: PO Box 195, Knightsen CA 94548, fax to 916-786-9414 (call 1st) or hand carry.

**Voluntary Disclosure Statement.** Required annually for all staff working at an established camp with children. Information is kept confidential and available only to personnel staff.

Mail to: PO Box 195, Knightsen CA 94548 or fax to 916-786-9414 (call 1st)

**Live Scan Request Form.** This is for the computerized fingerprinting and subsequent background check required for all staff and volunteers working at an established camp with children. The Dept of Justice will report any RELEVANT information based upon convictions for the protection of our campers. Non-relevant information, such as DUI or charges without convictions, is not provided. All information and records are confidential and secured. You are responsible only for the fees charged by the facility completing the live scan and shall be reimbursed \$20 towards its cost. For the location and fees for completing the live scan, go to: <http://ag.ca.gov/fingerprints/publications/contact.php>. **You must use the Wilderness Camp request form.** Complete the form and have live scan performed no later than 3 weeks prior to camp. Results are required before the camp session. **Not required for returning staff with results on file.**

After scan, mail copy with processing number to: PO Box 195, Knightsen CA 94548 or fax to 916-786-9414 (call 1st).

**I-9 Employment Eligibility Verification Form.** Required by the Dept of Homeland Security. Fill out form and present acceptable documents as listed on page 5 to employer representative at or before the Staff Orientation.

**FW 4 Federal Withholding Certificate.** Required by the Dept of Treasury. Use instructions to determine entry amounts and submit 2 weeks prior to employment.

Mail to: PO Box 195, Knightsen CA 94548

**DE 4 California State Withholding Certificate.** **Only** required if you claim differences from the W4 Federal withholding Certificate. Use instructions to determine entry amounts and submit 2 weeks prior to employment.

Mail to: PO Box 195, Knightsen CA 94548



## Health History Information Form

**Required each year and must be submitted prior to or at start of camp. May be given directly to medical staff.**

**Last name:** \_\_\_\_\_ **First name:** \_\_\_\_\_ **Middle initial:** \_\_\_\_\_

**Primary emergency contact:** \_\_\_\_\_ **Phone #:** (\_\_\_\_) \_\_\_\_\_

Primary contact email: \_\_\_\_\_ Secondary phone or email: \_\_\_\_\_

**Name of Physician:** \_\_\_\_\_ **Phone #:** (\_\_\_\_) \_\_\_\_\_

**Name of Dentist:** \_\_\_\_\_ **Phone #:** (\_\_\_\_) \_\_\_\_\_

**Health Insurance Carrier:** \_\_\_\_\_ **Policy #:** \_\_\_\_\_

**--Include copy of front and back sides of medical insurance carrier cards--**

I have no Health Insurance.

Vaccine	Date of basic immunization	Date of last booster
Tetanus (DPT / TD / T)		

**Conditions:** (Check all that apply and indicate continuous or date of last occurrence)

- |  |   |  |
|--|---|--|
| <input type="radio"/> ADD / ADHD _____               | <input type="radio"/> Asthma _____                      | <input type="radio"/> Back Injuries / problems _____ |
| <input type="radio"/> Bed Wetting _____              | <input type="radio"/> Bleeding Disorder _____           | <input type="radio"/> Diabetes _____                 |
| <input type="radio"/> Ear Infections _____           | <input type="radio"/> Head Injury _____                 | <input type="radio"/> Heart Disease _____            |
| <input type="radio"/> Hepatitis _____                | <input type="radio"/> High Blood Pressure _____         | <input type="radio"/> Migraines _____                |
| <input type="radio"/> Mononucleosis _____            | <input type="radio"/> Rheumatic Fever _____             | <input type="radio"/> Seizures _____                 |
| <input type="radio"/> ODD _____                      | <input type="radio"/> Sore throat _____                 | <input type="radio"/> Tuberculosis _____             |
| <input type="radio"/> Urinary Tract Infections _____ | <input type="radio"/> Psychiatric counseling/hosp _____ | <input type="radio"/> Autism _____                   |

Please explain any checked items above or conditions not listed \_\_\_\_\_

Have you had any serious injury, illness or surgery during this last year?  Yes  No. If yes, explain: \_\_\_\_\_

**Allergies** (Check all that apply)

- Hay Fever  Iodine  Drug allergies (list below)  Food allergies (list below)  stings\*  Insect Bites  Other: \_\_\_\_\_

If immediate medical attention is required for any allergy, specify treatment: \_\_\_\_\_

\*If epinephrine is required, please give to camp nurse. Epinephrine MUST have a physician order on file to give.

Do you require a special diet?  Yes  No. If yes, please explain: \_\_\_\_\_

**Medications:** Please list all medications to be continued while at camp.

Prescription Medication	Dosage	Specific Times taken	Reason

Over the Counter Medication	Dosage	Specific Times taken	Reason

**Authorization for Treatment:** I hereby give permission to the medical personnel selected by the Camp Director to order x-rays, routine tests, treatment, and necessary transportation. In the event I am unable to do so in an emergency, I hereby give permission to the physician selected by the Camp Director or designated medical personnel to secure and administer treatment, including hospitalization. Completed medical forms may be photocopied for trips out of camp.

**Signature of Staff or Volunteer** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Voluntary Disclosure Statement**  
**All Camp Staff** **FM 16**

Developed and approved by the  
American Camp Association  
Expires 10/01/06

Mail this form to the address below by \_\_\_\_\_ (date)

Name \_\_\_\_\_ Birth date \_\_\_\_\_  
Last First Middle

Home address \_\_\_\_\_  
Street Address City State Zip

Social Security # \_\_\_\_\_ Other names by which known (e.g., maiden name) \_\_\_\_\_

Home phone \_\_\_\_\_ Business phone (if applicable) \_\_\_\_\_

Cell phone (optional) \_\_\_\_\_ E-mail address (optional) \_\_\_\_\_

School or College \_\_\_\_\_

Address \_\_\_\_\_  
Street Address City State Zip

Driver's License # \_\_\_\_\_ State \_\_\_\_\_ Expiration Date \_\_\_\_\_

1. Previous residence(s) for last five years (include college and home residences):

City \_\_\_\_\_ State \_\_\_\_\_ Years \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Years \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Years \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Years \_\_\_\_\_

(Continue on separate sheet, if necessary.)

2. Have you ever been convicted of any crime relating in any manner to children and/or your conduct with them?  Yes  No

If yes, please explain: (Use a separate sheet, if necessary.)

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3. Have you ever been convicted of any crime including, but not limited to, those listed below and/or any crime similar in any manner to those listed below?  Yes  No

- Indecent assault and battery on a child under fourteen
- Indecent assault and battery on a mentally retarded person
- Indecent assault and battery on a person who has obtained the age of fourteen
- Rape
- Rape of a child under sixteen with force
- Assault with intent to commit rape
- Kidnapping of a child under sixteen with intent to commit rape
- Distribution and trafficking of narcotics or other controlled substances
- Intent to commit any of the above crimes

If yes, please explain: (Use a separate sheet, if necessary.)

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4. Have you ever been adjudged liable for civil penalties or damages involving sexual or physical abuse of children?  Yes  No

If yes, please explain: (Use a separate sheet, if necessary.)

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5. Are you now or have you ever been subject to any court order involving sexual or physical abuse of a minor, including, but not limited to a domestic order or protection?  Yes  No

If yes, please explain: (Use a separate sheet, if necessary.)

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6. Have your parental rights ever been terminated for reasons involving sexual or physical abuse of children?  Yes  No

If yes, please explain:

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I understand that:

- a. The camp may deny employment to any person who answers "yes" to any one of questions 2-6. If hired and the employer later discovers circumstances that would indicate a "yes" answer to any of the above questions, employment may be terminated immediately.
- b. The information provided on this form is subject to verification, which may include a criminal history check and request from any Central Registry of child abusers.
- c. The camp may terminate employment or volunteer service of any person if that person is found, regardless of when discovered, to:
  - 1) have a history of complaints of abuse of a minor;
  - 2) have resigned, been terminated or been asked to resign from a position whether paid or unpaid, due to complaint(s) of sexual abuse of a minor; and/or
  - 3) have falsified or omitted information in this disclosure statement.
- d. This disclosure statement must be updated yearly.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Signature of Minor's Parent or Guardian \_\_\_\_\_ Date \_\_\_\_\_



# Form W-4 (2010)

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

**Exemption from withholding.** If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2010 expires February 16, 2011. See Pub. 505, Tax Withholding and Estimated Tax.

**Note.** You cannot claim exemption from withholding if (a) your income exceeds \$950 and includes more than \$300 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on his or her tax return.

**Basic instructions.** If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

**Head of household.** Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

**Tax credits.** You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 919, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

**Nonwage income.** If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax

payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 919 to find out if you should adjust your withholding on Form W-4 or W-4P.

**Two earners or multiple jobs.** If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 919 for details.

**Nonresident alien.** If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

**Check your withholding.** After your Form W-4 takes effect, use Pub. 919 to see how the amount you are having withheld compares to your projected total tax for 2010. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

## Personal Allowances Worksheet (Keep for your records.)

<b>A</b>	Enter "1" for <b>yourself</b> if no one else can claim you as a dependent . . . . .	<b>A</b> _____			
<b>B</b>	Enter "1" if: <table border="0" style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 3em; vertical-align: middle;">{</td> <td style="padding: 0 10px;"> <ul style="list-style-type: none"> <li>• You are single and have only one job; or</li> <li>• You are married, have only one job, and your spouse does not work; or</li> <li>• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</li> </ul> </td> <td style="font-size: 3em; vertical-align: middle;">}</td> </tr> </table> . . . . .	{	<ul style="list-style-type: none"> <li>• You are single and have only one job; or</li> <li>• You are married, have only one job, and your spouse does not work; or</li> <li>• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</li> </ul>	}	<b>B</b> _____
{	<ul style="list-style-type: none"> <li>• You are single and have only one job; or</li> <li>• You are married, have only one job, and your spouse does not work; or</li> <li>• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</li> </ul>	}			
<b>C</b>	Enter "1" for your <b>spouse</b> . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) . . . . .	<b>C</b> _____			
<b>D</b>	Enter number of <b>dependents</b> (other than your spouse or yourself) you will claim on your tax return . . . . .	<b>D</b> _____			
<b>E</b>	Enter "1" if you will file as <b>head of household</b> on your tax return (see conditions under <b>Head of household</b> above) . . . . .	<b>E</b> _____			
<b>F</b>	Enter "1" if you have at least \$1,800 of <b>child or dependent care expenses</b> for which you plan to claim a credit . . . . .	<b>F</b> _____			
<b>G</b>	<b>Child Tax Credit</b> (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> <li>• If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then <b>less</b> "1" if you have three or more eligible children.</li> <li>• If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child plus "1" <b>additional</b> if you have six or more eligible children.</li> </ul>	<b>G</b> _____			
<b>H</b>	Add lines A through G and enter total here. ( <b>Note.</b> This may be different from the number of exemptions you claim on your tax return.) ►	<b>H</b> _____			
	For accuracy, <b>complete all worksheets that apply.</b> <table border="0" style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 3em; vertical-align: middle;">{</td> <td style="padding: 0 10px;"> <ul style="list-style-type: none"> <li>• If you plan to <b>itemize or claim adjustments to income</b> and want to reduce your withholding, see the <b>Deductions and Adjustments Worksheet</b> on page 2.</li> <li>• If you have <b>more than one job</b> or are <b>married and you and your spouse both work</b> and the combined earnings from all jobs exceed \$18,000 (\$32,000 if married), see the <b>Two-Earners/Multiple Jobs Worksheet</b> on page 2 to avoid having too little tax withheld.</li> <li>• If <b>neither</b> of the above situations applies, <b>stop here</b> and enter the number from line H on line 5 of Form W-4 below.</li> </ul> </td> <td style="font-size: 3em; vertical-align: middle;">}</td> </tr> </table>	{	<ul style="list-style-type: none"> <li>• If you plan to <b>itemize or claim adjustments to income</b> and want to reduce your withholding, see the <b>Deductions and Adjustments Worksheet</b> on page 2.</li> <li>• If you have <b>more than one job</b> or are <b>married and you and your spouse both work</b> and the combined earnings from all jobs exceed \$18,000 (\$32,000 if married), see the <b>Two-Earners/Multiple Jobs Worksheet</b> on page 2 to avoid having too little tax withheld.</li> <li>• If <b>neither</b> of the above situations applies, <b>stop here</b> and enter the number from line H on line 5 of Form W-4 below.</li> </ul>	}	
{	<ul style="list-style-type: none"> <li>• If you plan to <b>itemize or claim adjustments to income</b> and want to reduce your withholding, see the <b>Deductions and Adjustments Worksheet</b> on page 2.</li> <li>• If you have <b>more than one job</b> or are <b>married and you and your spouse both work</b> and the combined earnings from all jobs exceed \$18,000 (\$32,000 if married), see the <b>Two-Earners/Multiple Jobs Worksheet</b> on page 2 to avoid having too little tax withheld.</li> <li>• If <b>neither</b> of the above situations applies, <b>stop here</b> and enter the number from line H on line 5 of Form W-4 below.</li> </ul>	}			

----- Cut here and give Form W-4 to your employer. Keep the top part for your records. -----

Form <b>W-4</b> Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="margin: 0;">► <b>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.</b></p>	OMB No. 1545-0074  <div style="font-size: 2em; font-weight: bold; margin: 0;">2010</div>
1 Type or print your first name and middle initial.	Last name	2 Your social security number
Home address (number and street or rural route)	3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <b>Note.</b> If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.	
City or town, state, and ZIP code	4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ► <input type="checkbox"/>	
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)	6 \$	
7 I claim exemption from withholding for 2010, and I certify that I meet <b>both</b> of the following conditions for exemption. <ul style="list-style-type: none"> <li>• Last year I had a right to a refund of <b>all</b> federal income tax withheld because I had <b>no</b> tax liability <b>and</b></li> <li>• This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability.</li> </ul> If you meet both conditions, write "Exempt" here . . . . . ►		7
Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.		
Employee's signature (Form is not valid unless you sign it.) ►		Date ►
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)	9 Office code (optional)	10 Employer identification number (EIN)

### Deductions and Adjustments Worksheet

**Note.** Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

- 1** Enter an estimate of your 2010 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions . . . . . **1** \$ \_\_\_\_\_
- 2** Enter: 

{	\$11,400 if married filing jointly or qualifying widow(er)	}	. . . . .	<b>2</b>	\$ _____
	\$8,400 if head of household				
	\$5,700 if single or married filing separately				
- 3** **Subtract** line 2 from line 1. If zero or less, enter “-0-” . . . . . **3** \$ \_\_\_\_\_
- 4** Enter an estimate of your 2010 adjustments to income and any additional standard deduction. (Pub. 919) . . . . . **4** \$ \_\_\_\_\_
- 5** **Add** lines 3 and 4 and enter the total. (Include any amount for credits from *Worksheet 6* in Pub. 919.) . . . . . **5** \$ \_\_\_\_\_
- 6** Enter an estimate of your 2010 nonwage income (such as dividends or interest) . . . . . **6** \$ \_\_\_\_\_
- 7** **Subtract** line 6 from line 5. If zero or less, enter “-0-” . . . . . **7** \$ \_\_\_\_\_
- 8** **Divide** the amount on line 7 by \$3,650 and enter the result here. Drop any fraction . . . . . **8** \_\_\_\_\_
- 9** Enter the number from the **Personal Allowances Worksheet**, line H, page 1 . . . . . **9** \_\_\_\_\_
- 10** **Add** lines 8 and 9 and enter the total here. If you plan to use the **Two-Earners/Multiple Jobs Worksheet**, also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4, line 5, page 1 **10** \_\_\_\_\_

### Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)

**Note.** Use this worksheet *only* if the instructions under line H on page 1 direct you here.

- 1** Enter the number from line H, page 1 (or from line 10 above if you used the **Deductions and Adjustments Worksheet**) **1** \_\_\_\_\_
- 2** Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here. **However**, if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not 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 4–9 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 1 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 2010. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2009. Enter the result here and on Form W-4, line 6, 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 <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above	If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above
\$0 - \$7,000 -	0	\$0 - \$6,000 -	0	\$0 - \$65,000	\$550	\$0 - \$35,000	\$550
7,001 - 10,000 -	1	6,001 - 12,000 -	1	65,001 - 120,000	910	35,001 - 90,000	910
10,001 - 16,000 -	2	12,001 - 19,000 -	2	120,001 - 185,000	1,020	90,001 - 165,000	1,020
16,001 - 22,000 -	3	19,001 - 26,000 -	3	185,001 - 330,000	1,200	165,001 - 370,000	1,200
22,001 - 27,000 -	4	26,001 - 35,000 -	4	330,001 and over	1,280	370,001 and over	1,280
27,001 - 35,000 -	5	35,001 - 50,000 -	5				
35,001 - 44,000 -	6	50,001 - 65,000 -	6				
44,001 - 50,000 -	7	65,001 - 80,000 -	7				
50,001 - 55,000 -	8	80,001 - 90,000 -	8				
55,001 - 65,000 -	9	90,001 -120,000 -	9				
65,001 - 72,000 -	10	120,001 and over	10				
72,001 - 85,000 -	11						
85,001 -105,000 -	12						
105,001 -115,000 -	13						
115,001 -130,000 -	14						
130,001 - and over	15						

**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 using it 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.

This form can be used to manually compute your withholding allowances, or you can electronically compute them at [www.taxes.ca.gov/de4.xls](http://www.taxes.ca.gov/de4.xls) (Microsoft Excel required).

**EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE**

Type or Print Your Full Name	Your Social Security Number
Home Address (Number and Street or Rural Route)	Filing Status Withholding Allowances
City, State, and ZIP Code	<input type="checkbox"/> SINGLE or MARRIED (with two or more incomes) <input type="checkbox"/> MARRIED (one income) <input type="checkbox"/> HEAD OF HOUSEHOLD

- Number of allowances for Regular Withholding Allowances, Worksheet A \_\_\_\_\_  
 Number of allowances from the Estimated Deductions, Worksheet B \_\_\_\_\_  
 Total Number of Allowances (A + B) when using the California Withholding Schedules for 2010 \_\_\_\_\_  
 OR
- Additional amount of state income tax to be withheld each pay period (if employer agrees), Worksheet C \_\_\_\_\_  
 OR
- 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. (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.***

Signature \_\_\_\_\_ Date \_\_\_\_\_

Employer's Name and Address	California Employer Account Number
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----- cut here -----

Give the top portion of this page to your employer and keep the remainder for your records.

**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 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 personal income tax 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 personal income tax 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 W-4 and/or 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, and for federal withholding use the Internal Revenue Service (IRS) Publication 919 or federal withholding calculations.

**EXEMPTION FROM WITHHOLDING:** If you wish to claim exempt, complete the federal Form W-4. 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 automatically expires on February 15 of the next year. If you continue to qualify for the exempt filing status, a new Form W-4 designating EXEMPT must be submitted before February 15. If you are not having federal income tax withheld this year but expect to have a tax liability next year, the law requires you to give your employer a new Form W-4 by December 1.

**EXEMPTION FROM WITHHOLDING** (continued): Under the Service Member Civil Relief Act, as amended by the Military Spouses Residency Relief Act, you may be exempt from California income tax 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 3. You may be required to provide proof of exemption upon request.

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**IF YOU NEED MORE DETAILED INFORMATION, SEE THE INSTRUCTIONS THAT CAME WITH YOUR LAST CALIFORNIA INCOME TAX RETURN OR CALL THE FRANCHISE TAX BOARD.**

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 California Employer's Guide (DE 44) provides the income tax withholding tables. This publication may be found on EDD's Web site at [www.edd.ca.gov/Payroll\\_Taxes/Forms\\_and\\_Publications.htm](http://www.edd.ca.gov/Payroll_Taxes/Forms_and_Publications.htm). To assist you in calculating your tax liability, please visit the Franchise Tax Board's Web site at: [www.ftb.ca.gov/individuals/index.shtml](http://www.ftb.ca.gov/individuals/index.shtml).

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**NOTIFICATION:** Your employer is required to send a copy of your DE 4 to the Franchise Tax Board (FTB) if it meets either of the following two conditions:

- You claim more than 10 withholding allowances.
- You claim exemption from state or federal income tax withholding and your employer expects your usual weekly wages to exceed \$200 per week.

IF THE IRS INSTRUCTS YOUR EMPLOYER TO WITHHOLD FEDERAL INCOME TAX BASED ON A CERTAIN WITHHOLDING STATUS, YOUR EMPLOYER IS REQUIRED TO USE THE SAME WITHHOLDING STATUS FOR STATE INCOME TAX WITHHOLDING IF YOUR WITHHOLDING ALLOWANCES FOR STATE PURPOSES MEET THE REQUIREMENTS LISTED UNDER "NOTIFICATION." IF YOU FEEL THAT THE FEDERAL DETERMINATION IS NOT CORRECT FOR STATE WITHHOLDING PURPOSES, YOU MAY REQUEST A REVIEW.

To do so, write to:

W-4 Unit  
Franchise Tax Board MS F180  
P.O. Box 2952  
Sacramento, CA 95812-2952  
Fax: (916) 843-1094

Your letter should contain the basis of your request for review. You will have the burden of showing the federal determination incorrect for state withholding purposes. The Franchise Tax Board (FTB) will limit its review to that issue. FTB will notify both you and your employer of its findings. Your employer is then required to withhold state income tax as instructed by FTB. In the event FTB or IRS finds there is no reasonable basis for the number of withholding exemptions that you claimed on your W-4/DE 4, you may be subject to a penalty.

**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. In addition, criminal penalties apply for willfully supplying false or fraudulent information or failing to supply information requiring an increase in withholding. This is provided for by Section 19176 of the California Revenue and Taxation Code.

**INSTRUCTIONS — 1 — ALLOWANCES\***

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/TWO-JOBS:** When earnings are derived from more than one source, underwithholding 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) above . . . . . (F) \_\_\_\_\_

**INSTRUCTIONS — 2 — 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 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 \$7,274 if married filing joint with two or more allowances, unmarried head of household, or qualifying widow(er) with dependent(s) or \$3,637 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 . . . . . 8. \_\_\_\_\_  
Enter this number on line 1 of the DE 4. Complete Worksheet C, if needed.
- 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 new 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**

**TAX WITHHOLDING AND ESTIMATED TAX**

1. Enter estimate of total wages for tax year 2010 . . . . . 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 2010 tax rate schedules below . . . . . 8. \_\_\_\_\_
9. Enter personal exemptions (line F of Worksheet A x \$107.80) . . . . . 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 2010. 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 2010. 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 2010 . . . . . 13. \_\_\_\_\_
14. Subtract line 13 from line 12. Enter difference. If this is less than zero, you do not need to have additional taxes withheld . . . . . 14. \_\_\_\_\_
15. Divide line 14 by the number of pay periods remaining in the year. Enter this figure on line 2 of the DE 4 . . . . . 15. \_\_\_\_\_

**NOTE:** Your employer is not required to withhold the additional amount requested on line 2 of your DE 4. If your employer does not agree to withhold the additional amount, you may increase your withholdings as much as possible by using the "single" status with "zero" allowances. If the amount withheld still results in an underpayment of state income taxes, you may need to file quarterly estimates on Form 540-ES with the FTB to avoid a penalty.

THESE TABLES ARE FOR CALCULATING WORKSHEET C AND FOR 2010 ONLY

SINGLE OR MARRIED WITH DUAL EMPLOYERS				
IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER . . .	PLUS*	
\$0	\$7,060	1.375%	\$0	\$0.00
\$7,060	\$16,739	2.475%	\$7,060	\$97.08
\$16,739	\$26,419	4.675%	\$16,739	\$336.64
\$26,419	\$36,675	6.875%	\$26,419	\$789.18
\$36,675	\$46,349	9.075%	\$36,675	\$1,494.28
\$46,349	\$1,000,000	10.505%	\$46,349	\$2,372.20
\$1,000,000	and over	11.605%	\$1,000,000	\$102,553.24

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	\$14,120	1.375%	\$0	\$0.00
\$14,120	\$33,478	2.475%	\$14,120	\$194.15
\$33,478	\$52,838	4.675%	\$33,478	\$673.26
\$52,838	\$73,350	6.875%	\$52,838	\$1,578.34
\$73,350	\$92,698	9.075%	\$73,350	\$2,988.54
\$92,698	\$1,000,000	10.505%	\$92,698	\$4,744.37
\$1,000,000	and over	11.605%	\$1,000,000	\$100,056.45

UNMARRIED HEAD OF HOUSEHOLD TAXPAYERS				
IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER . . .	PLUS*	
\$0	\$14,130	1.375%	\$0	\$0.00
\$14,130	\$33,479	2.475%	\$14,130	\$194.29
\$33,479	\$43,157	4.675%	\$33,479	\$673.18
\$43,157	\$53,412	6.875%	\$43,157	\$1,125.63
\$53,412	\$63,089	9.075%	\$53,412	\$1,830.66
\$63,089	\$1,000,000	10.505%	\$63,089	\$2,708.85
\$1,000,000	and over	11.605%	\$1,000,000	\$101,131.35

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\*marginal tax

DE 4 information is collected for purposes of administering the Personal Income Tax law and under the Authority of Title 22 of the California Code of Regulations and the 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 income tax return.