

STUDENT WORKER – New Hire Documents

Please use 1st day of start of work when signing <u>all</u> documents. Human Resources has provided the following checklist to assist you.

Sign & return the following:

	Student Worker Application						
	Student Employment Confirmation Form						
	Fingerprint & Criminal History Background Check. A Required within a maximum of 10 working days from the						
	□ I-9 Form – Employment Eligibility Verification. Verifies you are legally eligible to work in the U.S. Complete Section 1. Date with first day of work. See "List of Acceptable Documents" and provide identification from that list.						
	Oath of Affirmation.						
	Policy Acknowledgement						
	Confidentiality Statement for Student Workers						
	Emergency Contact Information						
	W-4 Form. Use your legal name (as listed on your Social	Security card) and mailing address.					
	EDD Employee's Withholding Allowance Certificate. T	his form is required for state income tax withholding.					
	CalPERS Notice of Exclusion. You are employed as a stuestablished for students only and you are attending school is	•					
	Statement Concerning your Employment in a Job Not (Covered by Social Security.					
	Payroll Direct Deposit. (Optional) Use for direct deposit,	and attach a voided personal check.					
	Affordable Care Act Notice. For your information only.						
*What ski *The area *District F *Work sch *Student v violation *That poo *That assi	have the right to know: Ils are required for a position or department rules and regulations Policy 4017 Nondiscrimination & 4018 Sexual Harassment hedules and options, if any, for make-up hours work assignment may be terminated for Student Code of Conduct and/or lack of work at any time or performance may result in reassignment gnment may be terminated at any time due to lack of work	Students have the responsibility to: *Maintain confidentiality *Be punctual and professional *Follow directions of supervision and/or office staff *Contact the Supervisor immediately if enrollment drops below 6 units (Fall/Spring)/ 3 units (Summer) *Immediately notify supervisor if unable to be on duty *Submit Payroll Claims for supervisor approval by the 18 th of each month					

I have received, understand, and completed all the above documents. I understand that all documents are due in Human Resources no later than the 1st day of start of work and that failure to complete fully and sign all required documents may result in delay of pay.



Student Worker Application

Modesto Junior College		CALWorks
Columbia College		Federal WorkStudy
YCCD		Regular
Department/Division	Manager/Supervisor	
Colleague ID# Last Name	First Name	Middle
Mailing Address		=
Number & Street	City	State Zip
Home Phone # Cell Phone	# O	ther #
E-mail Address:		
Units Completed Cumulative C Have you ever been a student worker on campus? If yes, which department/s: Are you currently a student worker in another depart If yes, in which department/s:	Yes No ment? Yes No	
Criminal History Disclosure:		
Yosemite Community College District requires all app (Conviction of a misdemeanor or felony with		
Have you ever been convicted of a misdemeanor? Ye	No If yes, please explain:	
Have you ever been convicted of a felony? Yes	No If yes, please explain:	
Do you have a Department of Justice report on file with	YCCD? Yes No	

I certify under penalty of perjury that all statements herein are true and correct. I understand that by disclosing a prior criminal history, I will not be assigned to a work site until a criminal history clearance and administrative approval by YCCD Human Resources are on file. Further, I understand that any fees associated with this clearance process are my responsibility. I acknowledge that fingerprinting must be completed within 10 days of start of work; unless position requires clearance prior to start of work.



STUDENT EMPLOYMENT CONFIRMATION

Modesto Junior College	Acad	lemic Year:	Summer					
Columbia College			Fall					
YCCD			Spring					
Last Name:	First Name:		_Middle Initial:					
Colleague ID: Dep	ot:	Date of H	lire:					
 <u>CONFIRMATION</u>: Student is enrolled in 6 Units or more (3 Units or more for Summer). Student is required to complete Fingerprinting and Criminal History Background check, at the expense of the student. If the student has answered "yes" to any Criminal History Questions on the Student Worker Application, do not assign work until fingerprint clearance has been received. 								
Responsibility Code Manager's Signature: Date:								
Please indicate Alternate Authorized Signer Code Manager above is not available:								
Choose One of the Following:								
Federal Workstudy	CalWORKs	Regular						
NOTE: Number of work hours <u>per week</u> ma departments.	y not exceed 20 hours in any	one department or	combination of					
ACCOUNT NUMBER/S:								
		%						
		%						
		%						
		HR USE ON	NLY:					
	Position ID:							



IMPORTANT NOTICE ON FINGERPRINTS

YCCD requires all new employees to undergo fingerprinting for criminal history background checks. An individual who is to be employed or volunteering in Child Care Departments, or as a Custodian, or in the Campus Safety/Security Department or if they have disclosed a misdemeanor or felony, must clear fingerprinting and background checks prior to beginning work.

Required at LIVESCAN Locations:

- 1) Valid picture ID (Driver's License, Passport, etc.)
- 2) LiveScan Submission Form (from MJC Security / Columbia Business Office)
- 3) Payment

COLUMBIA: Please report to Columbia College Security (209-566-5476) to pick up your LiveScan form. There is a <u>\$49.00 processing charge</u>. Accepted payments - cash, check, credit card, Venmo, and Apple/Google pay. Make check or money order payable to YCCD.

* * * * *

LIVESCAN locations:

Tuolumne County Superintendent of SchoolsBy appt. Only175 S. Fairview Ln.Mon & Wed: 12pm - 3:30pmSonoraTues, Thurs, & Fri: 10:00am - 1:00pm209-536-2013Cost: \$23 (Exact amount for cash)

MODESTO: Please report to MJC Campus Security (575-6351) to pick up your Live Scan form. There is a \$49.00 processing charge payment method: cash (exact amount) check or money orders are accepted. Make check or money order payable to YCCD. Also know your social security number, supervisor's name, and your working title.

* * * * *

LIVESCAN locations:

CSU, Stanislaus 801 West Monte Vista Ave Turlock 209-667-3124

Maxx 1 Security 121 E Orangeburg Ste. #7 Modesto 209-499-3885 Walk-Ins Only Mon & Fri 8am-3pm Tues, Weds, Thurs: 8am-7pm Cost: \$25 cash only

Appointments Only Cost: \$30

NOTE: LiveScan may be performed with any LiveScan service provider.

Rev 01/11/2024kp



Employment Eligibility Verification

Department of Homeland Security U.S. Citizenship and Immigration Services

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

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

Section 1. Employee Information and Attestation: Employees must complete and sign Section 1 of Form I-9 no later than the first day of employment, but not before accepting a job offer.											
Last Name (Family Name)		First Nan	ne (Giver	n Name)	Middle I	Initial (if any) Other Las	t Names Us	ed (if any)	
Address (Street Number an	id Name)		Apt. Nu	mber (if	any) City or Tow	'n		1	State	ZIP	Code
Date of Birth (mm/dd/yyyy)	U.S. Soc	cial Security Numb	er	Emplo	oyee's Email Addres	SS			Employee	's Telephor	ne Number
I am aware that federa provides for imprisonr fines for false stateme use of false document connection with the cc this form. I attest, und of perjury, that this inf including my selectior attesting to my citizen immigration status, is correct. Signature of Employee	nent and/or nts, or the s, in ompletion of ler penalty ormation, n of the box ship or	1. A citizer 2. A nonci 3. A lawfu	n of the l tizen nat I perman tizen (oth Numbe	Jnited S ional of ent resi ner thar e r 4. , en	the United States (dent (Enter USCIS I Item Numbers 2.	See Instru or A-Num and 3. abo	ictions.) ber.) bove) authoriz	zed to work ur	ntil (exp. dat	e, if any)	structions.):
If a preparer and/or tr	anslator assist	ed you in comple	ting Sec	ction 1,	that person MUST	complet	e the Prepa	rer and/or Tr	anslator Ce	ertification	on Page 3.
business days after the e authorized by the Secreta	Section 2. Employer Review and Verification: Employers or their authorized representative must complete and sign Section 2 within three business days after the employee's first day of employment, and must physically examine, or examine consistent with an alternative procedure authorized by the Secretary of DHS, documentation from List A OR a combination of documentation from List B and List C. Enter any additional documentation in the Additional Information box; see Instructions.										
		List A		OR	Li	st B		AND		List C	
Document Title 1											
Issuing Authority											
Document Number (if any)											
Expiration Date (if any)											
Document Title 2 (if any)				Add	litional Informat	ion		•			
Issuing Authority											
Document Number (if any)											
Expiration Date (if any)											
Document Title 3 (if any)											
Issuing Authority											
Document Number (if any)											
Expiration Date (if any)				(Check here if you us	sed an alte	ernative proc	cedure author	ized by DHS	S to examin	e documents.
Certification: I attest, unde employee, (2) the above-lis best of my knowledge, the	ted documenta	ition appears to b	e genui	ne and	to relate to the em				First Da (mm/dd/	y of Employ /yyyy):	yment
Last Name, First Name and ⁻	Title of Employe	r or Authorized Re	presenta	ative	Signature of En	nployer or	Authorized	Representativ	ve	Today's Da	ate (mm/dd/yyyy)
Employer's Business or Orga	anization Name		Emp	oloyer's	Business or Organi	ization Ad	dress, City o	or Town, State	e, ZIP Code		

LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

* Documents extended by the issuing authority are considered unexpired.

Employees may present one selection from List A or a

combination of one selection from List B and one selection from List C.

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

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

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



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

Department of Homeland Security

U.S. Citizenship and Immigration Services

USCIS Form I-9 Supplement A OMB No. 1615-0047 Expires 07/31/2026

Last Name (Family Name) from Section 1.	First Name (Given Name) from Section 1.	Middle initial (if any) from Section 1 .

Instructions: This supplement must be completed by any preparer and/or translator who assists an employee in completing Section 1 of Form I-9. The preparer and/or translator must enter the employee's name in the spaces provided above. Each preparer or translator must complete, sign, and date a separate certification area. Employers must retain completed supplement sheets with the employee's completed Form I-9.

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator	Date (<i>mm/dd/yyyy</i>)				
Last Name <i>(Family Name)</i>	First I	Name <i>(Given Name)</i>			Middle Initial <i>(if any)</i>
Address (Street Number and Name)		City or Town		State	ZIP Code

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator		Date (mm	/dd/yyyy)		
Last Name (Family Name)	First I	Name <i>(Given Name)</i>			Middle Initial <i>(if any)</i>
Address (Street Number and Name)	•	City or Town		State	ZIP Code

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator			Date (mm	/dd/yyyy)	
Last Name (Family Name)	First	irst Name <i>(Given Name)</i>			Middle Initial <i>(if any)</i>
Address (Street Number and Name)		City or Town		State	ZIP Code

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator			Date (mn	n/dd/yyyy)	
Last Name <i>(Family Name)</i>	First N	st Name <i>(Given Name)</i>			Middle Initial <i>(if any)</i>
Address (Street Number and Name)	2	City or Town		State	ZIP Code

Supplement B,



Reverification and Rehire (formerly Section 3)

USCIS Form I-9 Supplement B OMB No. 1615-0047 Expires 07/31/2026

Department of Homeland Security

U.S. Citizenship and Immigration Services

Last Name (Family Name) from Section 1.	First Name (Given Name) from Section 1.	Middle initial (if any) from Section 1.

Instructions: This supplement replaces Section 3 on the previous version of Form I-9. Only use this page if your employee requires reverification, is rehired within three years of the date the original Form I-9 was completed, or provides proof of a legal name change. Enter the employee's name in the fields above. Use a new section for each reverification or rehire. Review the Form I-9 instructions before completing this page. Keep this page as part of the employee's Form I-9 record. Additional guidance can be found in the Handbook for Employers: Guidance for Completing Form I-9 (M-274)

Date of Rehire (if applicable)	New Name (if applicable)								
Date (<i>mm/dd/yyyy</i>)	Last Name (Family Name)		First Name (Given Name)		Middle Initial				
	ee requires reverification, you prization. Enter the documen		present any acceptable List A o pelow.	or List C documenta	tion to show				
Document Title		Document Number (if any)		Expiration Date (if an	y) (mm/dd/yyyy)				
			yee is authorized to work in o be genuine and to relate to						
Name of Employer or Authorize	ed Representative	Signature of Employer or Aut	horized Representative	Today's Date	(mm/dd/yyyy)				
Additional Information (Initi	al and date each notation.)				ou used an cedure authorized mine documents.				
Date of Rehire (if applicable)	New Name (if applicable)								
Date (<i>mm/dd/yyyy</i>)	Last Name (Family Name)		First Name (Given Name)		Middle Initial				
Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.									
Document Title		Document Number (if any)		Expiration Date (if any) (mm/dd/yyyy)					
			yee is authorized to work in o be genuine and to relate to						
Name of Employer or Authorize	ed Representative	Signature of Employer or Aut	Today's Date (mm/dd/yyyy)						
Additional Information (Initi	al and date each notation.)				rou used an cedure authorized mine documents.				
Date of Rehire (if applicable)	New Name (if applicable)								
Date (mm/dd/yyyy)	Last Name (Family Name)		First Name (Given Name)		Middle Initial				
	ee requires reverification, you prization. Enter the documen		present any acceptable List A o below.						
Document Title		Document Number (if any)	Expiration Date (if any) (mm/dd/yyyy)						
			yee is authorized to work in o be genuine and to relate to						
Name of Employer or Authorize	ed Representative	Signature of Employer or Aut	horized Representative	Today's Date	(mm/dd/yyyy)				
Additional Information (Initi	al and date each notation.)				rou used an cedure authorized mine documents.				

Yosemite Community College District Human Resources

OATH OF AFFIRMATION

PART 1 – OATH OF ALLEGIANCE TO BE COMPLETED BY UNITED STATES CITIZENS ONLY

By Virtue of the provisions of Section 3107 of the Government Code, no compensation or reimbursement for expense incurred may be paid to a school district employee unless the employee has taken or subscribed to the oath or affirmation set below, prior to entering upon the duties of his/her employment.

I, (Employee Name) ______, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion; and that I will well and faithfully discharge the duties upon which I am about to enter.

PART 2 – DECLARATION OF PERMISSION TO WORK TO BE COMPLETED BY LEGALLY EMPLOYED NONCITIZENS ONLY

As required in Section 3 of Article XX of the Constitution of the State of California every State employee except legally employed noncitizens, must sign the following oath or affirmation before he or she enters upon the duties of his or her State employment. Noncitizens are required to possess a Declaration of Permission to Work. If a alien employee becomes a naturalize citizen an oath must then be obtained and filed.

I am a lawful permanent resident alien of the United States. Yes No

If **NO**, please read the following:

I hereby certify, that I have permission to work in this country and have declared any restrictions placed upon me in

this regards by the United States government to the appointing power.

PART 3 – SIGNATURE AND CERTIFICATION (Notary Not Required)

(Employee Signature)	(Employee Printed Name)
For Office Use Only	
Subscribed and sworn (affirmed) to/before me this	_ day of, 20

Signature of YCCD Official

Title

Government Code 3100-3107



Policy Acknowledgement

Please read the policies/procedures carefully to ensure that you understand the policy before signing this document.

The Yosemite Community College District Board Policies and Procedures contain important information pertaining to my employment at Yosemite Community College District. I understand that if I have questions, at any time, regarding the policies/procedures, I will consult with my immediate supervisor or my Human Resources staff members.

I have read and been informed about the content, requirements, and expectations of the policies/procedures at Yosemite Community College District. I agree to abide by the guidelines as a condition of my employment and my continuing employment at Yosemite Community College District.

Since the information described in the policies and procedures are necessarily subject to change, I acknowledge that revisions to the policies/procedures may occur. All such changes will be communicated through official notices. I understand the revised information may supersede, modify, or eliminate existing policies.

Furthermore, I acknowledge that the policies and procedures are neither a contract of employment nor a legal document. I understand this manual is not intended to cover every situation that may arise during my employment, but is simply a general guide to the goals, policies, practices, benefits, and expectations of Yosemite Community College District.

1100	The Yosemite Community College District	3540	Sex/Gender Harassment, Discrimination and Sexual	7330	Communicable Disease
1200	District Mission		Misconduct	7335	Health Examinations
3050	Institutional Code of Ethics	3550	Drug Free Environment and Drug Prevention Program	7336	Certification of Freedom from Tuberculosis
3410	Non-Discrimination	3560	Alcoholic Beverages, Intoxicants	7340	Leaves
3420	Equal Employment Opportunity		and Narcotics	7365	Discipline and Dismissal - Classified
3430	Prohibition of Harassment	3720	Computer and Network Use		Employees
3435	Discrimination and Harassment	3900	Time, Place, Manner	7400	Staff Travel
	Complaints and Investigations	6530	Authorization to Drive District	7700	Whistleblower Protection
3505	Emergency Response Plan		Vehicles	7-8037	Duties of Employees
3510	Workplace Violence	6535	Use of District Equipment	7-8052	Dismissal
3515	Reporting of Crimes	6800	Safety	7-8057	Civility
3518	Child Abuse	7100	Commitment to Diversity	7-8058	Non-Discrimination (Equal
3530	Weapons on Campus	7310	Nepotism		Opportunity)

All District Policies/Procedures can be reviewed at https://www.yosemite.edu/trustees/boardpolicy.

Employees Name (Print):

Employee's Signature: _____

Date:



CONFIDENTIALITY STATEMENT FOR STUDENT WORKERS

Name of Student Employee (print please) _____

Department/Division

READ CAREFULLY:

We are happy that you are joining the ______ (designated office) team. As you may already know, our work encompasses many areas of student and campus life, including the gathering, upkeep and storage of records, applications and other information that is highly confidential.

Material that is confidential is "imparted in confidence; secret; having to do with private matters". In other words, we have been entrusted by students, your unit's employees, Modesto Jr. College, Columbia College and the YCCD, with private information in order to better serve them and our community. This material does not belong to us; it belongs to the people who have entrusted it to us. We are not free to share any of the content of this material, or the names or any other information about the persons, units, departments or divisions to whom it belongs or about whom it is written or concerns. This means that we must not speak of this material to anyone but authorized person, and then, only when we are working with those persons on m atters pertaining to this material. Even when working with confidential documents in an official capacity, it is important that we to not speak of them or leave them in areas where unauthorized persons may overhear related discussions or read these materials. It is not ok to discuss this material with other employees during lunch or breaks, nor it is acceptable to speak about them in classes or at home with your family and friends. It is also important that you realize that once you are no longer employed as an MJC or CC or YCCD employee, or after you leave these entities, you are not at that point free to divulge to anyone information that you used or learned while you were working here.

_____ (printed name), have read the above concerning the I, _____ importance of confidentiality in my work for MJC/CC/YCCD, and I agree to keep private and secret confidential material entrusted to me. This means that I will not disclose this material inappropriately either during or after my working hours, nor after I leave the employment of MJC/CC/YCCD. I understand that if I violate this agreement, I may be dismissed, and a notation regarding the reason for my dismissal will be entered in my employment record.

Student Employee Signature:	Date:	
1, 2, 6, -		

Manager's Signature: _____ Date: _____



EMERGENCY CONTACT INFORMATION

		Print I	Employee Nam	e	Colleague ID #	Date of Birth	
	St	reet Addr	ess (No PO Boz	xes)	City	Zip	
t:	MJC	CC	YCCD	Department: _		Phone#:	
heck	all that a	pply:	Student	Short-Term	Part-Time Facu	lty	
			Classified	Faculty	Mgmt/Admin		
n Ca	se of Emer	gency, pl	ease notify the	following:			
1							
1.	Name				Relatio	onship	
	Daytime 1	Number		Evening Number	Cell N	umber	
2.	Name				Relatio	onship	
	Daytime 1	Number		Evening Number	Cell N	umber	
3.	Name				Relatio	onship	
	Daytime I	Number		Evening Number	Cell N	umber	

Please return your completed form to the Human Resources Office. This information will be kept in your Personnel File. orm **W-4**

Employee's Withholding Certificate

OMB No. 1545-0074

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.

Department of the Treasury Internal Revenue Service Your withholding is subject to review by the IRS.

internal net ende ee					
Step 1:	(a) F	irst name and middle initial	(b) Social security number		
Enter Personal Information	Addro City o	ess or town, state, and ZIP code		Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213	
	(c)	Single or Married filing separately	pouse	or go to www.ssa.gov.	

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, and when to use the estimator at *www.irs.gov/W4App*.

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.)

Step 2: Multiple Jobs	Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.					
or Spouse	Do only one of the following.					
Works	Use the estimator at <i>www.irs.gov/W4App</i> for most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; or					
	(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; 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 generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the					

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.)

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 for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here	3	\$
 (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)	\$
 (c) Extra withholding. Enter any additional tax you want withheld each pay period 	4(b) 4(c)	
	Multiply the number of qualifying children under age 17 by \$2,000 \$ Multiply the number of other dependents by \$500 \$ Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here \$ (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 \$ (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 \$	Multiply the number of qualifying children under age 17 by \$2,000 \$ Multiply the number of other dependents by \$500 \$ Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here \$ (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)

Step 5: Sign Here	Under penalties of perjury, I declare that this certificate, to the best of my knowle	edge 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.

General Instructions

Section references are to the Internal Revenue Code.

Future Developments

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

Purpose of Form

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

Exemption from withholding. You may claim exemption from withholding for 2024 if you meet both of the following conditions: you had no federal income tax liability in 2023 and you expect to have no federal income tax liability in 2024. You had no federal income tax liability in 2023 if (1) your total tax on line 24 on your 2023 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2024 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2025.

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

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

1. Expect to work only part of the year;

2. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or

3. Prefer the most accurate withholding for multiple job situations.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at *www.irs.gov/W4App* to figure the amount to have withheld.

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

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

Instead, if you (and your spouse) have a total of only two jobs, you may check the box in option **(c)**. The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include other tax credits for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2024 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

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

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

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

1	Two jobs. If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3	1	\$	
2	Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.			
	a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a.	2 a	\$	
	b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b	2b	\$	
	c Add the amounts from lines 2a and 2b and enter the result on line 2c	2c	\$	
3	Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc.	3		
4	Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (along with any other additional amount you want withheld)	4	\$	
	Step 4(b) — Deductions Worksheet (Keep for your records.)		Ś	Ų
1	Enter an estimate of your 2024 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income	1	\$	
2	Enter:• \$29,200 if you're married filing jointly or a qualifying surviving spouse • \$21,900 if you're head of household • \$14,600 if you're single or married filing separately	2	\$	
3	If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-"	3	\$	
4	Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information	4	\$	
5	Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4	5	\$	

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

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

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

Form W-4 (2024)

Married Filing Jointly or Qualifying Surviving Spouse

Higher Paying Job	Lower Paying Job Annual Taxable Wage & Salary											
Annual Taxable Wage & Salary	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$0	\$780	\$850	\$940	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,370
\$10,000 - 19,999	0	780	1,780	1,940	2,140	2,220	2,220	2,220	2,220	2,220	2,570	3,570
\$20,000 - 29,999	780	1,780	2,870	3,140	3,340	3,420	3,420	3,420	3,420	3,770	4,770	5,770
\$30,000 - 39,999	850	1,940	3,140	3,410	3,610	3,690	3,690	3,690	4,040	5,040	6,040	7,040
\$40,000 - 49,999	940	2,140	3,340	3,610	3,810	3,890	3,890	4,240	5,240	6,240	7,240	8,240
\$50,000 - 59,999	1,020	2,220	3,420	3,690	3,890	3,970	4,320	5,320	6,320	7,320	8,320	9,320
\$60,000 - 69,999	1,020	2,220	3,420	3,690	3,890	4,320	5,320	6,320	7,320	8,320	9,320	10,320
\$70,000 - 79,999	1,020	2,220	3,420	3,690	4,240	5,320	6,320	7,320	8,320	9,320	10,320	11,320
\$80,000 - 99,999	1,020	2,220	3,620	4,890	6,090	7,170	8,170	9,170	10,170	11,170	12,170	13,170
\$100,000 - 149,999	1,870	4,070	6,270	7,540	8,740	9,820	10,820	11,820	12,830	14,030	15,230	16,430
\$150,000 - 239,999	1,960	4,360	6,760	8,230	9,630	10,910	12,110	13,310	14,510	15,710	16,910	18,110
\$240,000 - 259,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,190
\$260,000 - 279,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,190
\$280,000 - 299,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,380
\$300,000 - 319,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,980	17,980	19,980
\$320,000 - 364,999	2,040	4,440	6,840	8,310	9,710	11,280	13,280	15,280	17,280	19,280	21,280	23,280
\$365,000 - 524,999	2,720	6,010	9,510	12,080	14,580	16,950	19,250	21,550	23,850	26,150	28,450	30,750
\$525,000 and over	3,140	6,840	10,540	13,310	16,010	18,590	21,090	23,590	26,090	28,590	31,090	33,590
F				Single o	r Married	d Filing S	Separate	ly				

Higher Payi	ing Job		Lower Paying Job Annual Taxable Wage & Salary											
Annual Ta Wage & S		\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000	
\$0 -	9,999	\$240	\$870	\$1,020	\$1,020	\$1,020	\$1,540	\$1,870	\$1,870	\$1,870	\$1,870	\$1,910	\$2,040	
\$10,000 -	19,999	870	1,680	1,830	1,830	2,350	3,350	3,680	3,680	3,680	3,720	3,920	4,050	
\$20,000 -	29,999	1,020	1,830	1,980	2,510	3,510	4,510	4,830	4,830	4,870	5,070	5,270	5,400	
\$30,000 -	39,999	1,020	1,830	2,510	3,510	4,510	5,510	5,830	5,870	6,070	6,270	6,470	6,600	
\$40,000 -	59,999	1,390	3,200	4,360	5,360	6,360	7,370	7,890	8,090	8,290	8,490	8,690	8,820	
\$60,000 -	79,999	1,870	3,680	4,830	5,840	7,040	8,240	8,770	8,970	9,170	9,370	9,570	9,700	
\$80,000 -	99,999	1,870	3,690	5,040	6,240	7,440	8,640	9,170	9,370	9,570	9,770	9,970	10,810	
\$100,000 - 1	24,999	2,040	4,050	5,400	6,600	7,800	9,000	9,530	9,730	10,180	11,180	12,180	13,120	
\$125,000 - 1	49,999	2,040	4,050	5,400	6,600	7,800	9,000	10,180	11,180	12,180	13,180	14,180	15,310	
\$150,000 - 1	174,999	2,040	4,050	5,400	6,860	8,860	10,860	12,180	13,180	14,230	15,530	16,830	18,060	
\$175,000 - 1	199,999	2,040	4,710	6,860	8,860	10,860	12,860	14,380	15,680	16,980	18,280	19,580	20,810	
\$200,000 - 2	249,999	2,720	5,610	8,060	10,360	12,660	14,960	16,590	17,890	19,190	20,490	21,790	23,020	
\$250,000 - 3	399,999	2,970	6,080	8,540	10,840	13,140	15,440	17,060	18,360	19,660	20,960	22,260	23,500	
\$400,000 - 4	149,999	2,970	6,080	8,540	10,840	13,140	15,440	17,060	18,360	19,660	20,960	22,260	23,500	
\$450,000 an	d over	3,140	6,450	9,110	11,610	14,110	16,610	18,430	19,930	21,430	22,930	24,430	25,870	

Head of Household

Higher Paying Jo	b			Lowe	er Paying	Job Annua	al Taxable	Wage & S	Salary			
Annual Taxable Wage & Salary	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,99	9 \$0	\$510	\$850	\$1,020	\$1,020	\$1,020	\$1,020	\$1,220	\$1,870	\$1,870	\$1,870	\$1,960
\$10,000 - 19,99	9 510	1,510	2,020	2,220	2,220	2,220	2,420	3,420	4,070	4,070	4,160	4,360
\$20,000 - 29,99	9 850	2,020	2,560	2,760	2,760	2,960	3,960	4,960	5,610	5,700	5,900	6,100
\$30,000 - 39,99	9 1,020	2,220	2,760	2,960	3,160	4,160	5,160	6,160	6,900	7,100	7,300	7,500
\$40,000 - 59,99	9 1,020	2,220	2,810	4,010	5,010	6,010	7,070	8,270	9,120	9,320	9,520	9,720
\$60,000 - 79,99	9 1,070	3,270	4,810	6,010	7,070	8,270	9,470	10,670	11,520	11,720	11,920	12,120
\$80,000 - 99,99	9 1,870	4,070	5,670	7,070	8,270	9,470	10,670	11,870	12,720	12,920	13,120	13,450
\$100,000 - 124,99	9 2,020	4,420	6,160	7,560	8,760	9,960	11,160	12,360	13,210	13,880	14,880	15,880
\$125,000 - 149,99	9 2,040	4,440	6,180	7,580	8,780	9,980	11,250	13,250	14,900	15,900	16,900	17,900
\$150,000 - 174,99	9 2,040	4,440	6,180	7,580	9,250	11,250	13,250	15,250	16,900	18,030	19,330	20,630
\$175,000 - 199,99	9 2,040	4,510	7,050	9,250	11,250	13,250	15,250	17,530	19,480	20,780	22,080	23,380
\$200,000 - 249,99	9 2,720	5,920	8,620	11,120	13,420	15,720	18,020	20,320	22,270	23,570	24,870	26,170
\$250,000 - 449,99	9 2,970	6,470	9,310	11,810	14,110	16,410	18,710	21,010	22,960	24,260	25,560	26,860
\$450,000 and ove	· 3,140	6,840	9,880	12,580	15,080	17,580	20,080	22,580	24,730	26,230	27,730	29,230



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				
First, Middle, Last Name		Social Security Number		
Address		Filing Status		
City	State ZIP Code	 Single or Married (with two or more Married (one income) Head of Household 	incomes)	
 Use Worksheet A for Regular Withholding allowances. Use other worksheets on the following pages as applicable. Number of Regular Withholding Allowances (Worksheet A) Number of allowances from the Estimated Deductions (Worksheet B, if applicable.) Total Number of Allowances you are claiming Additional amount, if any, you want withheld each pay period (if employer agrees), (Worksheet C) 				
OR Exemption from Withholding				
 I claim exemption from withholding for 2 OR 	2024, and I certify I meet	both of the conditions for exemption.	(Check box here)	
 I certify under penalty of perjury that I a forth under the Service Member Civil Re and the Veterans Benefits and Transitio 	elief Act, as amended by	nia withholding. I meet the conditions set the Military Spouses Residency Relief Act	(Check box here) 🗌	
		g allowances claimed on this certificate does ding, that I am entitled to claim the exempt sta		
Employee's Signature		Date		

Employer's Section: Employer's Name and Address	California Employer Payroll Tax Account Number
Yosemite Community College District PO Box 4065 Modesto, CA 95352	80292691

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

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 DE 4 to determine the appropriate California PIT withholding.

If you do not provide your employer with a DE 4, 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;
- You are present in California solely to be with your spouse; and
- (iii) You maintain your domicile in another state.

If you claim exemption under **this** act, **check the box on Line 4**. You may be required to provide proof of exemption upon request. The <u>California Employer's Guide (DE 44)</u> (edd.ca.gov/pdf_pub_ctr/de44.pdf) provides the income tax withholding tables. This publication may be found by visiting <u>Payroll Taxes - Forms and Publications</u> (edd.ca.gov/Payroll_Taxes/Forms_and_ Publications.htm). To assist you in calculating your tax liability, please visit the <u>Franchise Tax Board (FTB)</u> (ftb.ca.gov).

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

Notification: The burden of proof rests with the employee to show the correct California income tax withholding. Pursuant to section 4340-1(e) of <u>Title 22. California Code of Regulations (CCR)</u> (govt. westlaw.com/calregs/Search/Index), the FTB or the EDD may, by special direction in writing, require an employer to submit a Form W-4 or DE 4 when such forms are necessary for the administration of the withholding tax programs. **Penalty**: You may be fined \$500 if you file, with no reasonable basis, a DE 4 that results in less tax being withheld than is properly allowable. 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 by section 13101 of the <u>California Unemployment Insurance Code</u> (leginfo. legislature.ca.gov/faces/codes.xhtml) and section 19176 of the <u>Revenue and Taxation Code</u> (leginfo.legislature.ca.gov/faces/codes.xhtml).

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)." Figure the total number of allowances you are entitled to claim on all jobs using only one DE 4 form. Claim allowances with one employer.

Do **not** claim the same allowances with more than one employer. Your withholding will usually be most accurate when all allowances are claimed on the DE 4 filed for the highest paying job and zero allowances are claimed for the others.

Married But Not Living With Your Spouse: You may check the "Head of Household" marital status box if you meet all of the following tests:

- 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.

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

Instructions - 2 - (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 expected estimated deductions may entitle you to claim **one or more additional** withholding allowances. Use last year's FTB Form 540 as a model to calculate this year's withholding amounts.

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

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

Estimated Deductions

Use this worksheet only if you plan to itemize deductions, claim certain adjustments to income, or have a large amount of nonwage income not subject to withholding.

1. Enter an estimate of your itemized deductions for California taxes for this tax year as listed in the schedules in the FTB Form 540 1.

2.	Enter \$10,726 if married filing joint with two or more allowances, unmarried head of household, or qualifying widow(er) with dependent(s) or \$5,363 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 [go to line 9]); 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 on line 1b of the DE 4. Complete Worksheet C, if needed, otherwise stop here .		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. Then, complete Worksheet C.		11.	

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

Worksheet B

Woi	ksheet C Additional Tax Withholding and Estimated Tax	
1.	Enter estimate of total wages for tax year 2024.	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 2024 tax rate schedules below.	8.
9.	Enter personal exemptions (line F of Worksheet A x \$158.40).	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 2024. 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 2024. 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 2024.	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 2024 Only

Single Persons, Dual Income Married or Married With Multiple Employers

of Married With Multiple Employers				
IF THE TAXABL	E INCOME IS	CO	MPUTED TAX	IS
OVER	BUT NOT OVER	OF AMOU	JNT OVER	PLUS
\$0	\$10,412	1.100%	\$0	\$0.00
\$10,412	\$24,684	2.200%	\$10,412	\$114.53
\$24,684	\$38,959	4.400%	\$24,684	\$428.51
\$38,959	\$54,081	6.600%	\$38,959	\$1,056.61
\$54,081	\$68,350	8.800%	\$54,081	\$2,054.66
\$68,350	\$349,137	10.230%	\$68,350	\$3,310.33
\$349,137	\$418,961	11.330%	\$349,137	\$32,034.84
\$418,961	\$698,271	12.430%	\$418,961	\$39,945.90
\$698,271	\$1,000,000	13.530%	\$698,271	\$74,664.13
\$1,000,000	and over	14.630%	\$1,000,000	\$115,488.06

Unmarried/Head of Household

E INCOME IS	CO	MPUTED TAX	IS
BUT NOT OVER	OF AMOL	JNT OVER	PLUS
\$20,839	1.100%	\$0	\$0.00
\$49,371	2.200%	\$20,839	\$229.23
\$63,644	4.400%	\$49,371	\$856.93
\$78,765	6.600%	\$63,644	\$1,484.94
\$93,037	8,800%	\$78,765	\$2,482.93
\$474,824	10.230%	\$93,037	\$3,738.87
\$569,790	11.330%	\$474,824	\$42,795.68
\$949,649	12.430%	\$569,790	\$53,555.33
\$1,000,000	13.530%	\$949,649	\$100,771.80
and over	14-630%	\$1,000,000	\$107,584,29
	OVER \$20,839 \$49,371 \$63,644 \$78,765 \$93,037 \$474,824 \$569,790 \$949,649 \$1,000,000	BUT NOT OVER OF AMOL \$20,839 1.100% \$49,371 2.200% \$63,644 4.400% \$78,765 6.600% \$93,037 8.800% \$474,824 10.230% \$669,790 11.330% \$949,649 12.430% \$1,000,000 13.530%	BUT NOT OVER OF AMOUNT OVER \$20,839 1.100% \$0 \$49,371 2.200% \$20,839 \$63,644 4.400% \$49,371 \$78,765 6.600% \$63,644 \$93,037 8.800% \$78,765 \$44,00% \$49,371 \$56,644 \$93,037 8.800% \$78,765 \$474,824 10.230% \$93,037 \$569,790 11.330% \$474,824 \$949,649 12.430% \$569,790 \$1,000,000 13.530% \$949,649

	Married Persons				
	IF THE TAXABL	E INCOME IS	CON	VPUTED TAX	IS
Ì	OVER	BUT NOT OVER	OF AMOL	JNT OVER	PLUS
	\$0	\$20,824	1.100%	\$0	\$0.00
	\$20,824	\$49,368	2.200%	\$20,824	\$229.06
	\$49,368	\$77,918	4.400%	\$49,368	\$857.03
	\$77,918	\$108,162	6.600%	\$77,918	\$2,113.23
	\$108,162	\$136,700	8.800%	\$108,162	\$4,109.33
	\$136,700	\$698,274	10,230%	\$136,700	\$6,620.67
	\$698,274	\$837,922	11.330%	\$698,274	\$64,069.69
	\$837,922	\$1,000,000	12,430%	\$837,922	\$79,891.81
	\$1,000,000	\$1,396,542	13.530%	\$1,000,000	\$100,038.11
	\$1,396,542	and over	14,630%	\$1,396,542	\$153,690.24

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

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

Calibertos

NOTICE OF EXCLUSION FROM CalPERS MEMBERSHIP

	Your employer has contracted with the California Public Employees' Retirement System (CalPERS) to provide an employee benefit package which includes service retirement, death, and disability benefits.			
2. CURRENT NAME (LAST)	(FIRST)	(MIDDLE)		
3. NAME OF PUBLIC AGENCY	4. DEPARTMENT OR SCHOOL DISTRICT	5. JOB OR POSITION TITLE		
6. TERM OF APPOINTMENT	 IF TEMPORARY, ENTER NEAREST NUMBER OF WHOLE MONTHS THE APPOINTMENT IS EXPECTED TO LAST. 	8. APPOINTMENT DATE MM DD YYYY		
	MONTHS			
9. TIME BASE				

In your present position with this agency, you are excluded from CalPERS membership because:

- 1. Your full-time seasonal or limited term appointment is limited to 6 months or less.
- 2. Your part-time appointment is limited to less than an average of 20 hours per week for less than one year.
- 3. Your appointment is an on-call, intermittent, emergency, substitute, or other irregular basis which excludes you from membership until you have worked 1,000 hours (or 125 days if paid on per diem basis) this fiscal year.
- 4. Your position is excluded by law or by contract agreement which excludes:

_ Enter contract exclusion (for Public Agencies only).

- 5. You are an independent contractor.
- 6. You are employed to render professional legal service to a city. Exceptions: Persons holding the office of city attorney, deputy city attorney, or assistant city attorney.
- 7. You are employed as a student aide by a school district in a position established for students only and you are attending school in the same district (for County Schools only).

NOTE: If you are a member of CalPERS by previous employment (either you have funds on deposit or service credit), exclusions 1, 2, and 3 do not apply to you and you should be a member in your present position. Be sure to notify your employer to complete a (PERS-1) Member Action Request Form or appoint via ACES to report your employment to CalPERS.

If you believe that your employment <u>does</u> qualify you for CaIPERS membership, ask your employer for an explanation. If you still have doubts, you may appeal directly to CaIPERS by sending a letter to the Actuarial & Employer Services Branch, Membership Analysis & Design Unit, P.O. Box 942709, Sacramento, CA 94229-2709, stating the reasons why you feel you should be a member.

SIGNATURE OF CERTIFYING OFFICER	TITLE	DATE
SIGNATURE OF EMPLOYEE		DATE

NOTE: Benefits provided by CalPERS are described in the "CalPERS Benefits" information booklet available from your employer.

PERS-AESD-139 (3/08)

Statement Concerning Your Employment in a Job Not Covered by Social Security

Employee Name	 Employee ID#	

Employer Name Yosemite Community College District Employer ID#

Your earnings from this job are not covered under Social Security. When you retire, or if you become disabled, you may receive a pension based on earnings from this job. If you do, and you are also entitled to a benefit from Social Security based on either your own work or the work of your husband or wife, or former husband or wife, your pension may affect the amount of the Social Security benefit you receive. Your Medicare benefits, however, will not be affected. Under the Social Security law, there are two ways your Social Security benefit amount may be affected.

Windfall Elimination Provision

Under the Windfall Elimination Provision, your Social Security retirement or disability benefit is figured using a modified formula when you are also entitled to a pension from a job where you did not pay Social Security tax. As a result, you will receive a lower Social Security benefit than if you were not entitled to a pension from this job. For example, if you are age 62 in 2013, the maximum monthly reduction in your Social Security benefit as a result of this provision is \$395.50. This amount is updated annually. This provision reduces, but does not totally eliminate, your Social Security benefit. For additional information, please refer to Social Security Publication, "Windfall Elimination Provision."

Government Pension Offset Provision

Under the Government Pension Offset Provision, any Social Security spouse or widow(er) benefit to which you become entitled will be offset if you also receive a Federal, State or local government pension based on work where you did not pay Social Security tax. The offset reduces the amount of your Social Security spouse or widow(er) benefit by two-thirds of the amount of your pension.

For example, if you get a monthly pension of \$600 based on earnings that are not covered under Social Security, two-thirds of that amount, \$400, is used to offset your Social Security spouse or widow(er) benefit. If you are eligible for a \$500 widow(er) benefit, you will receive \$100 per month from Social Security (\$500 - \$400=\$100). Even if your pension is high enough to totally offset your spouse or widow(er) Social Security benefit, you are still eligible for Medicare at age 65. For additional information, please refer to Social Security Publication, "Government Pension Offset."

For More Information

Social Security publications and additional information, including information about exceptions to each provision, are available at <u>www.socialsecurity.gov</u>. You may also call toll free 1-800-772-1213, or for the deaf or hard of hearing call the TTY number 1-800-325-0778, or contact your local Social Security office.

I certify that I have received Form SSA-1945 that contains information about the possible effects of the Windfall Elimination Provision and the Government Pension Offset Provision on my potential future Social Security Benefits.

Signature of Employee _____

Date _____

Information about Social Security Form SSA-1945 Statement Concerning Your Employment in a Job Not Covered by Social Security

New legislation [Section 419(c) of Public Law 108-203, the Social Security Protection Act of 2004] requires State and local government employers to provide a statement to employees hired January 1, 2005 or later in a job not covered under Social Security. The statement explains how a pension from that job could affect future Social Security benefits to which they may become entitled.

Form SSA-1945, **Statement Concerning Your Employment in a Job Not Covered by Social Security,** is the document that employers should use to meet the requirements of the law. The SSA-1945 explains the potential effects of two provisions in the Social Security law for workers who also receive a pension based on their work in a job not covered by Social Security. The Windfall Elimination Provision can affect the amount of a worker's Social Security retirement or disability benefit. The Government Pension Offset Provision can affect a Social Security benefit received as a spouse, surviving spouse, or an ex-spouse.

Employers must:

- Give the statement to the employee prior to the start of employment;
- Get the employee's signature on the form; and
- Submit a copy of the signed form to the pension paying agency.

Social Security will not be setting any additional guidelines for the use of this form.

Copies of the SSA-1945 are available online at the Social Security website, <u>www.socialsecurity.gov/online/ssa-1945.pdf</u>. Paper copies can be requested by email at ofsm.oswm.rqct.orders@ssa.gov or by fax at 410-965-2037. The request must include the name, complete address and telephone number of the employer. Forms will not be sent to a post office box. Also, if appropriate, include the name of the person to whom the forms are to be delivered. The forms are available in packages of 25. Please refer to Inventory Control Number (ICN) 276950 when ordering.

PAYROLL DIRECT DEPOSIT AUTHORIZATION

Mail to YCCD-Payroll Dept PO Box 4065 Modesto, CA 95352

It may take up to 3 payroll cycles for direct deposit to go into effect. During the first cycle and possibly the second cycle you will receive a check in the mail, sent to the address you have on file with Human Resources. You must attach a voided check or a print out from your banking institution stating your name, routing number, account number, and type of account. A deposit slip is not acceptable. Failure to follow these instructions will result in denial of your request, and it will be sent back to you unprocessed.

LastName	First Name	MI
EMPLOYEE ID #	Work Phone	
Action Effective Date		
New Change Cancel		
Financial Institution		
Account Number	Checking	Savings
Transit Routing Number	Amount	
	Click here if the balance of the payment is to be deposited t	to this account
Additional Accounts (if deposit is to be made to multiple accounts)	
Financial Institution		
Account Number	Checking	Savings
Transit Routing Number	Amount	
Additional Accounts (if deposit is to be made to multiple accounts	Click here if the balance of the payment is to be deposite)	d to this account
Financial Institution		
Account Number	Checking	Savings
Transit Routing Number	Amount	
	Click here if the balance of the payment is to be deposite	d to this account

I hereby authorize YCCD to deposit and the financial institution listed below to deposit my pay automatically to my account listed above each payday and, if necessary, to adjust or reverse a deposit for any payroll entry made to my account in error. This authorization will remain in effect until I have cancelled it in writing and with such time as to afford YCCD a reasonable opportunity to act on it. YCCD can initiate termination of this agreement based on employment circumstances that may result in overpayment or due to rejection by your financial institution.

Signature

Date



Yosemite Community College District

Human Resources

Your Health Coverage Options & Covered California

The intent of this document is to provide general, not specific, information regarding the provisions of Affordable Care Act (ACA). It should not be construed as, nor is it intended to provide, legal or financial advice.

As a part of the Affordable Care Act (ACA) that was passed in 2010, employers are required to provide this notice to all employees regardless of whether or not they are eligible to participate in Employment-Based Health Plans.

Under the ACA, beginning January 1, 2014 individuals will be required to have minimum essential health coverage, or else be subject to a penalty. This is referred to as the "individual mandate." The Health Insurance Marketplace is intended to help individuals meet the individual mandate requirement by providing another place to purchase coverage, and possibly qualify for federal assistance to do so. Information and details are available at HealthCare.gov

In California, the Health Insurance Marketplace is called "<u>Covered California</u>." To assist you as you evaluate options for you and your family, this notice provides some basic information about Covered California and employment based health coverage offered by Yosemite Community College District, Employer Identification Number (EIN): 52-1566989.

Covered California is designed to help you find health insurance that meets your needs and fits your budget. Covered California offers "one-stop shopping" to find and compare private health insurance options. You may also be eligible for a new kind of tax credit that lowers your monthly premium right away. You are not required to purchase health coverage through Covered California, and may obtain health coverage from other sources.

You may qualify to save money and lower your monthly premium, but only if your employer does not offer coverage, or offers coverage that does not meet certain standards. The savings on your premium that you are eligible for depends on your household income.

If you have an offer of health coverage from your employer that meets certain standards, you will not be eligible for a tax credit through Covered California and may wish to enroll in your employer's health plan, if you are eligible. (Just because you received this notice does not mean you are eligible for the Yosemite Community College District health plan.) However, you may be eligible for a tax credit that lowers your monthly premium, or a reduction in certain cost-sharing, if your employer does not offer coverage that meets certain standards. If your cost for self-only coverage under the Yosemite Community College District health plan is more than 9.5% of your household income for the year, or if the coverage your employer provides does not meet the "minimum value" standard set by the Affordable Care Act, you may be eligible for a tax credit. An employer-sponsored health plan meets the "minimum value standard" if the plan's share of the total allowed benefit costs covered by the plan is no less than 60 percent of such cost.

Note: If you purchase a health plan through Covered California instead of accepting health coverage offered by your employer, then you may lose the employer contribution (if any) to the employer-offered coverage. Also, this employer contribution - as well as your employee contribution (if any) to employer-offered coverage - is often excluded from income for Federal and State income tax purposes. Your payments for coverage through Covered California are made on an after-tax basis.

For more information about coverage offered through Covered California please visit <u>www.coveredca.com</u>. Covered California can help you evaluate your coverage options, including your eligibility for coverage through Covered California and its cost. You will also be able to obtain an online application for health insurance coverage. If you decide to complete an application for coverage through Covered California, you will be asked to provide certain information about the health coverage offered by Yosemite Community College District. You can obtain this information by contacting the individual listed above.

For more information about coverage offered by Yosemite Community College District, please check your summary plan description or contact: <u>yccdbenefits@yosemite.edu</u>, 2201 Blue Gum Avenue Phone: (209)575-6981.

When will I get paid?



Full-Time Faculty

Full-Time Classified Staff

Managers/Administrators

<u>Payday</u>

The last working day in the month. <u>Exception</u>: employees do not receive a check in December; it is paid on the first working day in January each year.

Pay Period

Runs from the 1st of the month through the last day of the month. <u>Example</u>: 9/1/24 - 9/30/24; paid 9/30/24

Part-Time Faculty/Overload

Part-Time Classified Hourly & Short-Term

Community Lifelong Learning

Stipends

Payday

The 10th of the month, unless the 10th falls on a closure day. <u>Example</u>: if the 10th of the month falls on a weekend, the Friday before that weekend is the payday. If the 10th of the month falls on a holiday or a Friday during summer session, payday will be the day before.

Pay Period

Runs from the 1^{st} of the month through the last working day in the month. Example: 9/1/24 - 9/30/24, paid 10/10/24

Students

Payday

The 10th of the month, unless the 10th falls on a closure day. Example: if the 10th of the month falls on a weekend, the Friday before that weekend is the payday. If the 10th of the month falls on a holiday or a Friday during summer session, payday will be the day before.

Pay Period

The 16^{th} of the month through the 15^{th} of the next month. Example: 8/16/24 - 9/15/24, paid 10/10/24

NOTE: Self Service time entries and/or Pay Claims are due to Payroll on the 18th of each month.

Go to the Payroll Homepage at

https://www.yosemite.edu/payroll/

for more information.

NOTE: Information is available for Health and/or Dependent Care FSA. You only have 60 days from date of hire to enroll for the current calendar year.