



# 2020 CA FORM DE 4

## 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, 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

- Total Number of Allowances you're claiming (Use Worksheet A for regular withholding allowances. Use other worksheets on the following pages as applicable, Worksheet A+B). \_\_\_\_\_
- Additional amount, if any, you want withheld each pay period (if employer agrees), (Worksheet B and C) \_\_\_\_\_  
OR

### Exemption from Withholding

- I claim exemption from withholding for 2020, and I certify I meet both of the conditions for exemption.   
OR  
Write "Exempt" here
- 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.

Employee's Signature \_\_\_\_\_ Date \_\_\_\_\_

<b>Employer's Section:</b> Employer's Name and Address	California Employer Payroll Tax Account Number
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**PURPOSE:** This certificate, DE 4, is for **California Personal Income Tax (PIT) withholding** purposes only. The DE 4 is used to compute the amount of taxes to be withheld from your wages, by your employer, to accurately reflect your state tax withholding obligation.

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

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

**CHECK YOUR WITHHOLDING:** After your DE 4 takes effect, compare the state income tax withheld with your estimated total annual tax. For state withholding, use the worksheets on this form.

**EXEMPTION FROM WITHHOLDING:** If you wish to claim exempt, complete the federal Form W-4 and the state DE 4. You may claim exempt from withholding California income tax if you meet both of the following conditions for exemption:

- You did not owe any federal/state income tax last year, and
- 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 amended by the Military Spouses Residency Relief Act, you may be exempt from California income tax on your wages if

- your spouse is a member of the armed forces present in California in compliance with military orders;
- you are present in California solely to be with your spouse; and
- you maintain your domicile in another state.

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

The **California Employer's Guide (DE 44) (PDF, 2.4 MB)** ([edd.ca.gov/pdf\\_pub\\_ctr/de44.pdf](http://edd.ca.gov/pdf_pub_ctr/de44.pdf)) provides the income tax withholding tables. This publication may be found by visiting **Forms and Publications** ([edd.ca.gov/Payroll\\_Taxes/Forms\\_and\\_Publications](http://edd.ca.gov/Payroll_Taxes/Forms_and_Publications)). To assist you in calculating your tax liability, please visit the **Franchise Tax Board (FTB)** ([ftb.ca.gov](http://ftb.ca.gov)).

If you need information on your last **California Resident Income Tax Return (FTB Form 540)**, visit the **Franchise Tax Board (FTB)** ([ftb.ca.gov](http://ftb.ca.gov)).

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**NOTIFICATION:** The burden of proof rests with the employee to show the correct California income tax withholding. Pursuant to section 4340-1(e) of **Title 22, California Code of Regulations (CCR)**, 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 **California Unemployment Insurance Code** and section 19176 of the **Revenue and Taxation Code**.

**DE 4 Worksheets can be found online at: [https://edd.ca.gov/pdf\\_pub\\_ctr/de4.pdf](https://edd.ca.gov/pdf_pub_ctr/de4.pdf)**