



# California Veteran Directed Care Program

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## EMPLOYEE ENROLLMENT PACKET



### NOTE:

Signature Fields  
marked with  
asterisk ->   
require a  
non-electronic  
handwritten wet  
signature

# Employer Information

Employer First Name:	
Employer Middle Name:	
Employer Last Name:	
Employer Full Name:	
Employer FEIN: (00-0000000) <i>"Only if you have an existing FEIN for Domestic Employer for Home Community-Based/Caregiver Services."</i>	
Employer Physical Address:	
Employer Physical Address Apt/Unit:	
Employer Physical Address City:	
Employer Physical Address State: (abbreviation)	
Employer Physical Address Zip:	
Employer Physical Address County:	
Employer Mailing Address:	
Employer Mailing Address Apt/Unit:	
Employer Mailing Address City:	
Employer Mailing Address State: (abbreviation)	
Employer Mailing Address Zip:	

# Veteran Information

Veteran First Name:	
Veteran Middle Name:	
Veteran Last Name:	
Veteran Full Name:	

# Employee Information

Employee First Name:	
Employee Middle Name:	
Employee Last Name:	
Employee Full Name:	
Employee Date of Birth:	
Employee Social Security Number:	
Employee Email:	
Employee Primary Phone:	
Employee Physical Address:	
Employee Physical Address Apt/Unit:	
Employee Physical Address City:	
Employee Physical Address State: <i>(abbreviation)</i>	
Employee Physical Address Zip:	
Employee Physical County:	
Employee Mailing Address:	
Employee Mailing Address Apt/Unit:	
Employee Mailing Address City:	
Employee Mailing Address State: <i>(abbreviation)</i>	
Employee Mailing Address Zip:	

Employee - Federal Tax Settings		
Federal Filing Status:		Single or Married filing separately
		Married filing jointly or Qualifying surviving spouse
		Head of household <i>(Check only if you're unmarried and pay more than half the cost of keeping up a home for yourself and a qualifying individual.)</i>
Federal Exempt:		
Employee - Other Information		
Employee Driver's License:		
Employee Driver's License State Issued:		
Employee Driver's License Expiration Date:		



Employee Payment Selection		
Payment Selection:		:Check :Direct Deposit
I choose to receive my pay stubs by:		:Email :Physical Mail
Distribute payment to multiple accounts?:		
<b>1st Direct Deposit Details:</b> <i>(If Direct Deposit chosen please fallout the 1st Direct Deposit Details section)</i>		
Account Type:		:Checking :Savings
Financial Institution Name:		
Financial Institution Address :		
Bank Routing Transit Number:		
Bank Account Number:		
Account Holder Name:		
If check distributed into two accounts what percentage or flat amount would you like to go into the 1st account? (Else 100% of your check will go to 1st account)		
<b>2nd Direct Deposit Details</b> <i>(If payment distributed into two accounts please fill out 2nd Direct Deposit Details section)</i>		
Account Type:		:Checking :Savings
Financial Institution Name:		
Financial Institution Address :		
Bank Routing Transit Number:		
Bank Account Number:		
Account Holder Name:		
		<b>Remainder Amount.</b> (Used if percentage is less than 100% or net pay exceeds the flat dollar amount listed for Primary Account 1)

## Employee - Documentation

The data on this page will be used to auto-complete the Employment Eligibility Verification USCIS Form I-9. To learn more information regarding the Form I-9 go to [www.uscis.gov/I-9Central](http://www.uscis.gov/I-9Central).

I attest, under penalty of perjury that I am (*Check one of the following*):

1. A Citizen Of the United States:

2. Non-Citizen National:

3. Permanent Resident:

Registration Number/USCIS Number:

4. Authorized Alien:

Registration Expiration Date:

1. Alien Registration Number/USCIS Number:

OR

2. Form I-94 Admission Number:

OR

3. Foreign Passport Number:

Country of Issuance:

Employer or their authorized representatives must physically examine one document from list A OR examine a combination of one document from list B and one document from list C. For each document you review, select the document title from the drop down in the appropriate list and record the following information: issuing authority, document number and expiration date, if any.

**Employee** – If you have a document for List A no need to fill out List B & List C. If you do not have a document for List A please fill out List B & List C.

### First Document (LIST A)

Document Title:

Issuing Authority:

Document Number:

Expiration Date (*If any*):

### Second Document (LIST B)

Document Title:

Issuing Authority:

Document Number:

Expiration Date (*If any*):

### Third Document (LIST C)

Document Title:

Issuing Authority:

Document Number:

Expiration Date (*If any*):



## Employee Packet

(keep this folder for your records)

### You will need to complete the following steps in order to hire an employee:

Interview applicants and decide who you think would be the best fit for your particular needs.

Have the person you decide to hire complete and send the following to Acumen:

- ☐ USCIS I-9 Employment Eligibility Verification
  - Your employee fills out **Section I**.
  - As the Employer, you fill out **Section II**. Employers must enter the date the employee began or will begin working for pay on the I-9. If the actual date of hire (first date of providing services for pay) for the employee changes from the date entered, it is the employer's responsibility to correct and re-submit the form to Acumen within three days of the actual date of hire.
  - To review Frequently Asked Questions about Form I-9, please visit [www.acumenfiscalagent.com](http://www.acumenfiscalagent.com). Choose your state, and then find your program.
- ☐ IRS Form W-4 Employee's Withholding Allowance Certificate *(for detailed instructions on how to complete this form go to [www.irs.gov](http://www.irs.gov) and type W-4 in the search box)*
- ☐ CA DEE Form DE-4 State of California Employee's Withholding Allowance Certificate *(for detailed instructions on how to complete this form go to [www.edd.ca.gov](http://www.edd.ca.gov) and type DE-4 in the search box)*
- ☐ Acumen Employee Agreement Form
- ☐ Pay Selection Options for Employees Form
- ☐ Employee/Employer Relationship Disclosure for Tax Exemptions
- ☐ Employment Profile (Background check form)
- ☐ Important Disclosure (Background check form)
- ☐ Arbitration Agreement (Background check form)
- ☐ Notice to Employee Form & Worker's Compensation

Email, fax or mail completed forms to Acumen

**Mailing Address: 5416 E. Baseline Rd. #200 Mesa, AZ 85206**

**Email: [enrollment-ca@acumen2.net](mailto:enrollment-ca@acumen2.net)**

**Customer Service: 888-516-2432**

**Fax: 888-715-9391**

Acumen will notify you when your employee can begin working. Do not allow any work to be performed prior to this notification. Please allow two weeks before scheduling your employee's first day of work to be sure all paperwork and background checks has been received and processed.

Examples of completed forms can be found in the back of this packet. Although you may photocopy blank forms for future employees, Acumen recommends that you download the forms from our website to ensure that you have the most current versions. You may also contact our Customer Service department to be sure you have the most up-to-date forms or to request copies be sent to you.

For each of your employees, you will need to complete the *DLSE-NTE Notice To Employee* form and provide a copy to your employee along with a current Payment Schedule. The State of California Labor Code section 2810.5 requires all employers to provide each of their employees with a completed *DLSE-NTE Notice to Employee* form upon initial hire, as well as any time there is a change in the employee's pay



rate. Acumen will provide an initial copy of this form and Payment Schedule when your employee is hired. You are responsible for gathering the signatures and keeping it in your employee's personnel file.

We recommend you:

- Complete and sign the *DLSE-NTE Notice to Employee* form
- Have your employee sign it
- Keep a copy for your records
- Provide your employee with a copy of the completed/signed form
- Complete a new form every time your employee's pay rate changes



# Employment Eligibility Verification

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

USCIS  
Form I-9

OMB No.1615-0047

Expires 05/31/2027

**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 [Instructions](#).

**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 Name (Given Name)		Middle Initial (if any)	Other Last Names Used (if any)	
Address (Street Number and Name)			Apt. Number (if any)	City or Town		State ZIP Code
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number <div></div>		Employee's Email Address			Employee's Telephone Number
<b>I am aware that federal law provides for imprisonment and/or fines for false statements, or the use of false documents, in connection with the completion of this form. I attest, under penalty of perjury, that this information, including my selection of the box attesting to my citizenship or immigration status, is true and correct.</b>		Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):				
		<input type="checkbox"/> 1. A citizen of the United States				
		<input type="checkbox"/> 2. A noncitizen national of the United States (See Instructions.)				
		<input type="checkbox"/> 3. A lawful permanent resident (Enter USCIS or A-Number.)				
		<input type="checkbox"/> 4. A noncitizen (other than <b>Item Numbers 2. and 3.</b> above) authorized to work until (exp. date, if any)				
		If you check <b>Item Number 4.</b> , enter one of these:				
		USCIS A-Number	OR	Form I-94 Admission Number	OR	Foreign Passport Number and Country of Issuance
Signature of Employee					Today's Date (mm/dd/yyyy)	

If a preparer and/or translator assisted you in completing Section 1, that person **MUST** complete the [Preparer and/or Translator Certification](#) on Page 3.

**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	List B	AND	List C
Document Title 1					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 2 (if any)		<b>Additional Information</b>			
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 3 (if any)		<input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents.			
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
<b>Certification:</b> I attest, under penalty of perjury, that (1) I have examined the documentation presented by the above-named employee, (2) the above-listed documentation appears to be genuine and to relate to the employee named, and (3) to the best of my knowledge, the employee is authorized to work in the United States.					
Last Name, First Name and Title of Employer or Authorized Representative			Signature of Employer or Authorized Representative		First Day of Employment (mm/dd/yyyy)
Employer's Business or Organization Name			Today's Date (mm/dd/yyyy)		
Employer's Business or Organization Address, City or Town, State, ZIP Code					

For reverification or rehire, complete [Supplement B, Reverification and Rehire](#) on Page 4.

## 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	AND LIST C Documents that Establish Employment Authorization
<ol style="list-style-type: none"> <li>1. U.S. Passport or U.S. Passport Card</li> <li>2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)</li> <li>3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa</li> <li>4. Employment Authorization Document that contains a photograph (Form I-766)</li> <li>5. For an individual temporarily authorized to work for a specific employer because of his or her status or parole:               <ol style="list-style-type: none"> <li>a. Foreign passport; and</li> <li>b. Form I-94 or Form I-94A that has the following:                   <ol style="list-style-type: none"> <li>(1) The same name as the passport; and</li> <li>(2) An endorsement of the individual's status or parole as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.</li> </ol> </li> </ol> </li> <li>6. Passport from the Federated States of 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</li> </ol>		<ol style="list-style-type: none"> <li>1. 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</li> <li>2. 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</li> <li>3. School ID card with a photograph</li> <li>4. Voter's registration card</li> <li>5. U.S. Military card or draft record</li> <li>6. Military dependent's ID card</li> <li>7. U.S. Coast Guard Merchant Mariner Card</li> <li>8. Native American tribal document</li> <li>9. Driver's license issued by a Canadian government authority</li> <li><b>For persons under age 18 who are unable to present a document listed above:</b></li> <li>10. School record or report card</li> <li>11. Clinic, doctor, or hospital record</li> <li>12. Day-care or nursery school record</li> </ol>	<ol style="list-style-type: none"> <li>1. A Social Security Account Number card, unless the card includes one of the following restrictions:               <ol style="list-style-type: none"> <li>(1) NOT VALID FOR EMPLOYMENT</li> <li>(2) VALID FOR WORK ONLY WITH INS AUTHORIZATION</li> <li>(3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION</li> </ol> </li> <li>2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)</li> <li>3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal</li> <li>4. Native American tribal document</li> <li>5. U.S. Citizen ID Card (Form I-197)</li> <li>6. Identification Card for Use of Resident Citizen in the United States (Form I-179)</li> <li>7. Employment authorization document issued by the Department of Homeland Security               <p style="margin-left: 20px;">For examples, see <a href="#">Section 7</a> and <a href="#">Section 13</a> of the M-274 on <a href="https://uscis.gov/i-9-central">uscis.gov/i-9-central</a>.</p> <p style="margin-left: 20px;">The Form I-766, Employment Authorization Document, is a List A, <b>Item Number 4.</b> document, not a List C document.</p> </li> </ol>
<b>Acceptable Receipts</b> May be presented in lieu of a document listed above for a temporary period. For receipt validity dates, see the M-274.			
<ul style="list-style-type: none"> <li>• Receipt for a replacement of a lost, stolen, or damaged List A document.</li> <li>• Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual.</li> <li>• Form I-94 with "RE" notation or refugee stamp issued to a refugee.</li> </ul>	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 [I-9 Central](#) 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 05/31/2027

Last Name ( <i>Family Name</i> ) from <b>Section 1</b> .	First Name ( <i>Given Name</i> ) from <b>Section 1</b> .	Middle initial (if any) from <b>Section 1</b> .
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**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 Name ( <i>Given Name</i> )		Middle Initial ( <i>if any</i> )
Address ( <i>Street Number and Name</i> )	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 ( <i>mm/dd/yyyy</i> )	
Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )		Middle Initial ( <i>if any</i> )
Address ( <i>Street Number and Name</i> )	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 ( <i>mm/dd/yyyy</i> )	
Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )		Middle Initial ( <i>if any</i> )
Address ( <i>Street Number and Name</i> )	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 ( <i>mm/dd/yyyy</i> )	
Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )		Middle Initial ( <i>if any</i> )
Address ( <i>Street Number and Name</i> )	City or Town	State	ZIP Code



**Supplement B,**  
**Reverification and Rehire (formerly Section 3)**

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

**USCIS**  
**Form I-9**  
**Supplement B**  
OMB No. 1615-0047  
Expires 05/31/2027

Last Name ( <i>Family Name</i> ) from <b>Section 1.</b>	First Name ( <i>Given Name</i> ) from <b>Section 1.</b>	Middle initial (if any) from <b>Section 1.</b>
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**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 ( <i>if applicable</i> )	New Name ( <i>if applicable</i> )		
Date ( <i>mm/dd/yyyy</i> )	Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )	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) ( <i>mm/dd/yyyy</i> )	
<b>I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.</b>			
Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date ( <i>mm/dd/yyyy</i> )	
Additional Information (Initial and date each notation.)			<input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents.

Date of Rehire ( <i>if applicable</i> )	New Name ( <i>if applicable</i> )		
Date ( <i>mm/dd/yyyy</i> )	Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )	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) ( <i>mm/dd/yyyy</i> )	
<b>I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.</b>			
Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date ( <i>mm/dd/yyyy</i> )	
Additional Information (Initial and date each notation.)			<input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents.

Date of Rehire ( <i>if applicable</i> )	New Name ( <i>if applicable</i> )		
Date ( <i>mm/dd/yyyy</i> )	Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )	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) ( <i>mm/dd/yyyy</i> )	
<b>I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.</b>			
Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date ( <i>mm/dd/yyyy</i> )	
Additional Information (Initial and date each notation.)			<input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents.



**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.****Your withholding is subject to review by the IRS.****2025****Step 1:****Enter  
Personal  
Information****Physical  
Address  
Required  
(No P.O. Box)**

(a) First name and middle initial	Last name	(b) Social security number
Address		<b>Does your name match the name on your social security card?</b> If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to <a href="http://www.ssa.gov">www.ssa.gov</a> .
City or town, state, and ZIP code		
(c) <input type="checkbox"/> <b>Single</b> or <b>Married filing separately</b> <input type="checkbox"/> <b>Married filing jointly</b> or <b>Qualifying surviving spouse</b> <input type="checkbox"/> <b>Head of household</b> (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

**TIP:** Consider using the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to determine the most accurate withholding for the rest of the year if: you are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

**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](http://www.irs.gov/W4App).

**Step 2:****Multiple Jobs  
or Spouse  
Works**

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.

Do **only one** of the following.

(a) Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for the 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 higher paying job. Otherwise, (b) is more accurate . . . . . ☐

**If applicable -->**

**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.)

**Step 3:****Claim  
Dependent  
and Other  
Credits**

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** \$**Required field  
even if "0".****Step 4****(optional):****Other  
Adjustments****Optional.  
Please refer  
to the  
instructions.**

(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)** \$

(c) **Extra withholding.** Enter any additional tax you want withheld each **pay period** . . . . .

**4(c)** \$**If filing exempt, leave Steps 2, 3 & 4 blank. Write EXEMPT here -->****Step 5:****Sign  
Here**

Under penalties of perjury, I declare that this certificate, to the best of my knowledge 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  
employmentEmployer identification  
number (EIN)**Employer  
Name Here** →

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### 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](http://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 2025 if you meet both of the following conditions: you had no federal income tax liability in 2024 **and** you expect to have no federal income tax liability in 2025. You had no federal income tax liability in 2024 if (1) your total tax on line 24 on your 2024 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 2025 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 17, 2026.

**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](http://www.irs.gov/W4App) if you:

1. Are submitting this form after the beginning of the year;
2. Expect to work only part of the year;
3. Have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), or number of dependents, or changes in your deductions or credits;
4. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
5. Prefer the most accurate withholding for multiple job situations.

**TIP:** Have your most recent pay stub(s) from this year available when using the estimator to account for federal income tax that has already been withheld this year. At the beginning of next year, use the estimator again to recheck your withholding.

**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](http://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. Submit a separate Form W-4 for each job.

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 2025 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](http://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 . . . . . **2a** \$ \_\_\_\_\_
  - 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.)

- 1** Enter an estimate of your 2025 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: 

{	• \$30,000 if you're married filing jointly or a qualifying surviving spouse
	• \$22,500 if you're head of household
	• \$15,000 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.

**Married Filing Jointly or Qualifying Surviving Spouse**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job 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	\$700	\$850	\$910	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020
\$10,000 - 19,999	0	700	1,700	1,910	2,110	2,220	2,220	2,220	2,220	2,220	2,220	3,220
\$20,000 - 29,999	700	1,700	2,760	3,110	3,310	3,420	3,420	3,420	3,420	3,420	4,420	5,420
\$30,000 - 39,999	850	1,910	3,110	3,460	3,660	3,770	3,770	3,770	3,770	4,770	5,770	6,770
\$40,000 - 49,999	910	2,110	3,310	3,660	3,860	3,970	3,970	3,970	4,970	5,970	6,970	7,970
\$50,000 - 59,999	1,020	2,220	3,420	3,770	3,970	4,080	4,080	5,080	6,080	7,080	8,080	9,080
\$60,000 - 69,999	1,020	2,220	3,420	3,770	3,970	4,080	5,080	6,080	7,080	8,080	9,080	10,080
\$70,000 - 79,999	1,020	2,220	3,420	3,770	3,970	5,080	6,080	7,080	8,080	9,080	10,080	11,080
\$80,000 - 99,999	1,020	2,220	3,420	4,620	5,820	6,930	7,930	8,930	9,930	10,930	11,930	12,930
\$100,000 - 149,999	1,870	4,070	6,270	7,620	8,820	9,930	10,930	11,930	12,930	14,010	15,210	16,410
\$150,000 - 239,999	1,870	4,240	6,640	8,190	9,590	10,890	12,090	13,290	14,490	15,690	16,890	18,090
\$240,000 - 259,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$260,000 - 279,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$280,000 - 299,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$300,000 - 319,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,170	19,170
\$320,000 - 364,999	2,040	4,440	6,840	8,390	9,790	11,100	12,470	14,470	16,470	18,470	20,470	22,470
\$365,000 - 524,999	2,790	6,290	9,790	12,440	14,940	17,350	19,650	21,950	24,250	26,550	28,850	31,150
\$525,000 and over	3,140	6,840	10,540	13,390	16,090	18,700	21,200	23,700	26,200	28,700	31,200	33,700

**Single or Married Filing Separately**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job 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	\$200	\$850	\$1,020	\$1,020	\$1,020	\$1,370	\$1,870	\$1,870	\$1,870	\$1,870	\$1,870	\$2,040
\$10,000 - 19,999	850	1,700	1,870	1,870	2,220	3,220	3,720	3,720	3,720	3,720	3,890	4,090
\$20,000 - 29,999	1,020	1,870	2,040	2,390	3,390	4,390	4,890	4,890	4,890	5,060	5,260	5,460
\$30,000 - 39,999	1,020	1,870	2,390	3,390	4,390	5,390	5,890	5,890	6,060	6,260	6,460	6,660
\$40,000 - 59,999	1,220	3,070	4,240	5,240	6,240	7,240	7,880	8,080	8,280	8,480	8,680	8,880
\$60,000 - 79,999	1,870	3,720	4,890	5,890	7,030	8,230	8,930	9,130	9,330	9,530	9,730	9,930
\$80,000 - 99,999	1,870	3,720	5,030	6,230	7,430	8,630	9,330	9,530	9,730	9,930	10,130	10,580
\$100,000 - 124,999	2,040	4,090	5,460	6,660	7,860	9,060	9,760	9,960	10,160	10,950	11,950	12,950
\$125,000 - 149,999	2,040	4,090	5,460	6,660	7,860	9,060	9,950	10,950	11,950	12,950	13,950	14,950
\$150,000 - 174,999	2,040	4,090	5,460	6,660	8,450	10,450	11,950	12,950	13,950	15,080	16,380	17,680
\$175,000 - 199,999	2,040	4,290	6,450	8,450	10,450	12,450	13,950	15,230	16,530	17,830	19,130	20,430
\$200,000 - 249,999	2,720	5,570	7,900	10,200	12,500	14,800	16,600	17,900	19,200	20,500	21,800	23,100
\$250,000 - 399,999	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
\$400,000 - 449,999	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
\$450,000 and over	3,140	6,490	9,160	11,660	14,160	16,660	18,660	20,160	21,660	23,160	24,660	26,160

**Head of Household**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job 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	\$450	\$850	\$1,000	\$1,020	\$1,020	\$1,020	\$1,020	\$1,870	\$1,870	\$1,870	\$1,890
\$10,000 - 19,999	450	1,450	2,000	2,200	2,220	2,220	2,220	3,180	4,070	4,070	4,090	4,290
\$20,000 - 29,999	850	2,000	2,600	2,800	2,820	2,820	3,780	4,780	5,670	5,690	5,890	6,090
\$30,000 - 39,999	1,000	2,200	2,800	3,000	3,020	3,980	4,980	5,980	6,890	7,090	7,290	7,490
\$40,000 - 59,999	1,020	2,220	2,820	3,830	4,850	5,850	6,850	8,050	9,130	9,330	9,530	9,730
\$60,000 - 79,999	1,020	3,030	4,630	5,830	6,850	8,050	9,250	10,450	11,530	11,730	11,930	12,130
\$80,000 - 99,999	1,870	4,070	5,670	7,060	8,280	9,480	10,680	11,880	12,970	13,170	13,370	13,570
\$100,000 - 124,999	1,950	4,350	6,150	7,550	8,770	9,970	11,170	12,370	13,450	13,650	14,650	15,650
\$125,000 - 149,999	2,040	4,440	6,240	7,640	8,860	10,060	11,260	12,860	14,740	15,740	16,740	17,740
\$150,000 - 174,999	2,040	4,440	6,240	7,640	8,860	10,860	12,860	14,860	16,740	17,740	18,940	20,240
\$175,000 - 199,999	2,040	4,440	6,640	8,840	10,860	12,860	14,860	16,910	19,090	20,390	21,690	22,990
\$200,000 - 249,999	2,720	5,920	8,520	10,960	13,280	15,580	17,880	20,180	22,360	23,660	24,960	26,260
\$250,000 - 449,999	2,970	6,470	9,370	11,870	14,190	16,490	18,790	21,090	23,280	24,580	25,880	27,180
\$450,000 and over	3,140	6,840	9,940	12,640	15,160	17,660	20,160	22,660	25,050	26,550	28,050	29,550

# NOTICE TO EMPLOYEE

*Labor Code section 2810.5*

## EMPLOYEE

Employee Name: \_\_\_\_\_

Start Date: \_\_\_\_\_

## EMPLOYER

Legal Name of Hiring Employer: \_\_\_\_\_

Is hiring employer a staffing agency/business (e.g., Temporary Services Agency; Employee Leasing Company; or Professional Employer Organization [PEO])? ☐ Yes ☐ No

Other Names Hiring Employer is "doing business as" (if applicable):

Physical Address of Hiring Employer's Main Office:

Hiring Employer's Mailing Address (if different than above):

Hiring Employer's Telephone Number: \_\_\_\_\_

If the hiring employer is a staffing agency/business (above box checked "Yes"), the following is the other entity for whom this employee will perform work:

Name: \_\_\_\_\_

Physical Address of Main Office: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

## WAGE INFORMATION

Rate(s) of Pay: \_\_\_\_\_ Overtime Rate(s) of Pay: \_\_\_\_\_

Rate by (check box): ☒ Hour ☐ Shift ☐ Day ☐ Week ☐ Salary ☐ Piece rate ☐ Commission

☐ Other (provide specifics): \_\_\_\_\_

Does a written agreement exist providing the rate(s) of pay? (check box) ☒ Yes ☐ No

If yes, are all rate(s) of pay and bases thereof contained in that written agreement? ☒ Yes ☐ No

Allowances, if any, claimed as part of minimum wage (including meal or lodging allowances):

(If the employee has signed the acknowledgment of receipt below, it does not constitute a "voluntary written agreement" as required under the law between the employer and employee in order to credit any meals or lodging against the minimum wage. Any such voluntary written agreement must be evidenced by a separate document.)

Regular Payday: \_\_\_\_\_

## WORKERS' COMPENSATION

Insurance Carrier's Name: North River Insurance Company - Crum & Forster

Address: 305 Madison Ave P.O. Box 1973 Morristown, NJ, 07962-1973

Telephone Number: 866-472-2297

Policy No.: 4067402643

☐ Self-Insured (Labor Code 3700) and Certificate Number for Consent to Self-Insure: \_\_\_\_\_

## PAID SICK LEAVE

Unless exempt, the employee identified on this notice is entitled to minimum requirements for paid sick leave under state law which provides that an employee:

- a. May accrue paid sick leave and may request and use up to 5 days or 40 hours, whichever is greater, of accrued paid sick leave per year;
- b. May not be terminated or retaliated against for using or requesting the use of paid sick leave; and
- c. Has the right to file a complaint against an employer who retaliates or discriminates against an employee for
  1. requesting or using sick days;
  2. attempting to exercise the right to use paid sick days;
  3. filing a complaint or alleging a violation of Article 1.5 section 245 et seq. of the California Labor Code;
  4. cooperating in an investigation or prosecution of an alleged violation of this Article or opposing any policy or practice or act that is prohibited by Article 1.5 section 245 et seq. of the California Labor

The following applies to the employee identified on this notice: *(Check one box)*

- ☐ 1. Accrues paid sick leave only pursuant to the minimum requirements stated in Labor Code §245 et seq. with no other employer policy providing additional or different terms for accrual and use of paid sick leave.
- ☐ 2. Accrues paid sick leave pursuant to the employer's policy which satisfies or exceeds the accrual, carryover, and use requirements of Labor Code §246.
- ☒ 3. Employer provides no less than 40 hours (or 5 days) of paid sick leave at the beginning of each 12-month period.
- ☐ 4. The employee is exempt or partially exempt from paid sick leave by Labor Code §245.5. (State exemption and subsection for exemption): \_\_\_\_\_

## EMERGENCY OR DISASTER DISCLOSURE

☐ There is a state or federal emergency or disaster declaration applicable to the county or counties where the employee will work issued within 30 days before the employee's first day of employment and that may affect their health and safety during employment. (State emergency or disaster declaration and how it may affect health or safety)

\_\_\_\_\_

\_\_\_\_\_

## ACKNOWLEDGEMENT OF RECEIPT

\_\_\_\_\_  
(PRINT NAME of Employer representative)

\_\_\_\_\_  
(PRINT NAME of Employee)

\_\_\_\_\_  
(SIGNATURE of Employer Representative)

\_\_\_\_\_  
(SIGNATURE of Employee)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Date)

The employee's signature on this notice merely constitutes acknowledgement of receipt.

Labor Code section 2810.5(b) requires that the employer notify you in writing of any changes to the information set forth in this Notice within seven calendar days after the time of the changes, unless one of the following applies: (a) All changes are reflected on a timely wage statement furnished in accordance with Labor Code section 226; (b) Notice of all changes is provided in another writing required by law within seven days of the changes.



## Employee's Withholding Allowance Certificate

Complete this form so that your employer can withhold the correct California state income tax from your pay.

<b>Personal Information</b>	
First, Middle, Last Name	Social Security Number
Address	Filing Status
City State ZIP Code	Single or Married (with two or more incomes) Married (one income) Head of Household

1. Use Worksheet A for Regular Withholding allowances. Use other worksheets on the following pages as applicable.

1a. Number of Regular Withholding Allowances (**Worksheet A**)

1b. Number of allowances from the Estimated Deductions (**Worksheet B**)

1c. Total Number of Allowances you are claiming

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

OR

### Exemption from Withholding

3. I claim exemption from withholding for 2025, and I certify I meet both conditions for exemption.

(Check box here)

OR

4. I certify under penalty of perjury that I am **not subject** to California withholding. I meet the conditions set forth under the Service Member Civil Relief Act, as amended by the Military Spouses Residency Relief Act and the Veterans Benefits and Transition Act of 2018.

(Check box here)

Under penalty 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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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.

As of January 1, 2020, the *Employee's Withholding Allowance Certificate* (Form W-4) from the Internal Revenue Service (IRS) is 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 a completed DE 4, your 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 and state income tax last year, and
2. You do not expect to owe any federal and state income tax this 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 and 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;
- (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 4**. You may be required to provide proof of exemption upon request.

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

If you need information on your last *California Resident Income Tax Return* (FTB Form 540), visit the [FTB](http://ftb.ca.gov) (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 \(CCR\)](http://govt.westlaw.com/calregs/Search/Index) (govt.westlaw.com/calregs/Search/Index), the FTB or the EDD may 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. 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](http://leginfo.ca.gov/faces/codes.xhtml) (leginfo.ca.gov/faces/codes.xhtml) and section 19176 of the [Revenue and Taxation Code](http://leginfo.ca.gov/faces/codes.xhtml) (leginfo.ca.gov/faces/codes.xhtml).



# Worksheets

## Instructions — 1 — Allowances\*

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

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

**Two-Earners or Multiple Incomes:** When earnings come 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:

- (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 percent 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 and enter on line 1a of the DE 4                   | (F) |

## Instructions — 2 — Additional Withholding Allowances (Optional)

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.

### Worksheet B

#### Estimated Deductions

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

- |  |      |
|--|------|
| 1. Enter an estimate of your itemized deductions for California taxes for this tax year as listed in the schedules in the FTB Form 540   | 1.   |
| 2. Enter \$11,080 if married filing joint with two or more allowances, unmarried head of household, or qualifying widow(er) with dependent(s) or \$5,540 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]);<br>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<br>enter this number on line 1b of the DE 4. Complete Worksheet C, if needed, otherwise <b>stop here</b> .   | 8.   |
| 9. If line 6 is greater than line 5;<br>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, call our Taxpayer Assistance Center at 1-888-745-3886.

## Worksheet C

## Additional Tax Withholding and Estimated Tax

1. Enter estimate of total wages for tax year 2025. 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 2025 tax rate schedules below. 8.
9. Enter personal exemptions (line F of Worksheet A x \$149). 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 2025. 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 2025. 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 2025. 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 2025 Only*

**Single Persons, Dual Income Married  
or Married With Multiple Employers**

IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$10,756	1.100%	\$0	\$0.00
\$10,756	\$25,499	2.200%	\$10,756	\$118.32
\$25,499	\$40,245	4.400%	\$25,499	\$442.67
\$40,245	\$55,866	6.600%	\$40,245	\$1,091.49
\$55,866	\$70,606	8.800%	\$55,866	\$2,122.48
\$70,606	\$360,659	10.230%	\$70,606	\$3,419.60
\$360,659	\$432,787	11.330%	\$360,659	\$33,092.02
\$432,787	\$721,314	12.430%	\$432,787	\$41,264.12
\$721,314	\$1,000,000	13.300%	\$721,314	\$77,128.03
\$1,000,000	and over	14.630%	\$1,000,000	\$114,834.25

**Married Persons**

IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$21,512	1.100%	\$0	\$0.00
\$21,512	\$50,998	2.200%	\$21,512	\$236.63
\$50,998	\$80,490	4.400%	\$50,998	\$885.32
\$80,490	\$111,732	6.600%	\$80,490	\$2,182.97
\$111,732	\$141,212	8.800%	\$111,732	\$4,244.94
\$141,212	\$721,318	10.230%	\$141,212	\$6,839.18
\$721,318	\$865,574	11.330%	\$721,318	\$66,184.02
\$865,574	\$1,000,000	12.430%	\$865,574	\$82,528.22
\$1,000,000	\$1,442,628	13.530%	\$1,000,000	\$99,237.37
\$1,442,628	and over	14.630%	\$1,442,628	\$159,124.94

**Unmarried/Head of Household**

IF THE TAXABLE INCOME IS		COMPUTED TAX IS		
OVER	BUT NOT OVER	OF AMOUNT OVER...	PLUS	
\$0	\$21,527	1.100%	\$0	\$0.00
\$21,527	\$51,000	2.200%	\$21,527	\$236.80
\$51,000	\$65,744	4.400%	\$51,000	\$885.21
\$65,744	\$81,364	6.600%	\$65,744	\$1,533.95
\$81,364	\$96,107	8.800%	\$81,364	\$2,564.87
\$96,107	\$490,493	10.230%	\$96,107	\$3,862.25
\$490,493	\$588,593	11.330%	\$490,493	\$44,207.94
\$588,593	\$980,987	12.430%	\$588,593	\$55,322.67
\$980,987	\$1,000,000	13.300%	\$980,987	\$104,097.24
\$1,000,000	and over	14.630%	\$1,000,000	\$106,669.70

If you need information on your last California Resident Income Tax Return, FTB Form 540, visit [FTB](https://ftb.ca.gov) ([ftb.ca.gov](https://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. More information is in the instructions that came with your last California resident income tax return.



## California Veteran Directed Care Employee Agreement Form

Employee Name:
Employee Physical Address:
Employee Physical City/State/Zip:
Mailing Address (if different):
Mailing City/State/Zip:
Employee Phone Number:
Employee Email Address:

  

Name of Veteran:
Employer/Authorized Representative Name:

### Terms of Employment

I recognize that my employment is contingent upon the enrollment of the participant in the Veteran Directed Care program. If my participant is no longer in this option, I may no longer be employed. In order to acknowledge the terms of my employment, I agree to the following:

1. I understand and acknowledge that the participant, or their chosen representative, is my employer. My employer is not Acumen or any other entity involved with this option.
2. I will provide only the services that have been approved by my employer and authorized in the Veteran Spending Plan for the Veteran.
3. I understand that I must notify my employer of any criminal conviction that may occur while working.
4. I agree to complete all required paperwork and be approved prior to providing any services to the participant.
5. I understand that I may have access to confidential information about the participant and that I am not to repeat this information to anyone other than the participant or their authorized representative.
6. I understand and acknowledge that any untruthful submission of services provided in an attempt to obtain improper payment is subject to investigation as fraud.
7. I understand that I am a mandatory reporter and I am required to report the abuse or neglect of any participant in this option to the options counselor.
8. I understand that I must notify my employer of any work related injury or illness. My employer will contact Acumen immediately at 888-516-2432.
9. I agree to the rate set for this participant by the VA Spending Plan and understand that state and federal employer related tax rates are subject to change and may or may not have an effect on my pay rate.

By signing below, I acknowledge that I have read this employee agreement in its entirety. I further acknowledge by signing below that I understand what is being required of me, and agree to abide by its terms and conditions. I further understand and agree that violation of any of the terms and/or conditions of this agreement may result in termination of this agreement and payment for employment to any participant.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Employer Signature

\_\_\_\_\_  
Date



## Pay Selection Options

Below are the options employees have for receiving their paychecks through Acumen. Please read the information about each option and select the one that is right for you. Paystubs will be sent through DCI Message Center. Your login information will be provided on your Good to Go. **You will need to provide additional information based on your selection; please read the instructions below and return all the necessary forms.**

### Direct Deposit

With this option, your paycheck will be automatically deposited into your bank account on payday. There is no charge from Acumen to receive your pay via direct deposit. You won't have to wait for the mail or make a trip to the bank. On payday, paystubs will be sent via DCI messaging. You can have your paycheck deposited into one or two accounts, and you may change your account information at any time. **Please note:** You have the option to deposit a flat dollar amount **or** a percentage amount of your check to the primary account. If you choose to have a flat dollar amount deposited into your primary account, you will need to provide a secondary account in which the remainder of the funds will be deposited to. If you choose to have a percentage amount of your check deposited into two accounts, you must indicate the percentage to be deposited to each. The percentage total must be 100%. If no amounts are indicated, 100% will be deposited into the primary account. To enroll, fill out the information on the Authorization for Direct Deposit section of the form and return it, along with the additional requested items, to Acumen. You will receive paper checks by mail until your bank information is verified – usually within two pay periods.

### Pay Card

Pay cards – also called pre-paid debit cards – work just like a regular debit card but are used only for payroll deposits. Acumen does not charge for this option, although the card provider may charge fees for certain transactions. Pay cards are up to 80% less expensive to use than check cashing services. Paystubs will be sent by email on payday. To enroll, complete the Authorization for Pay Card section of the form and return it to Acumen. Money Network will send you an information kit. You will need to activate the card with Money Network and then contact Acumen with your account information. You will receive paper checks by mail until this process is complete. For a complete fee schedule, see: <https://docs.moneynetwork.com/moneynetwork/prepaid-fees.html>

**Please return the completed form to Acumen.** You may send by email, fax, or mail listed below:

Email: [enrollment@acumen2.net](mailto:enrollment@acumen2.net)

Fax: (888) 715-9391

Mail: 5416 E. Baseline Rd., Ste. 200, Mesa, AZ 85206

Note: if you do not select one of the options, Acumen will send your paycheck via regular mail, according to the established pay schedule you have received. We make every effort to get your check to you by payday; however, it is impossible to guarantee the date that paper checks will arrive. Acumen is not responsible for any delays or misdirected mail after checks have been submitted to the U.S. Postal Service. If your paper check does not arrive within 5 business days of payday, you can call Acumen to issue a stop payment and have a new check issued. A processing fee of \$35.00 will be deducted from the new check for each stop payment request. This fee may be waived by signing up for direct deposit or pay card.

***I choose to receive my pay by (please check one box below):***

Check ☐ Direct Deposit ☐ Pay Card ☐

***I choose to receive my pay stubs by (please check one box below):***

Email ☐ Physical Mail ☐

**DIRECT DEPOSIT INFORMATION**

**Please attach a voided check or bank letter** for checking or savings account(s). For savings accounts, please send a printout from your bank that provides the routing number and account information. Submit any changes to your account(s) immediately!

<b>Primary Account 1</b> Account Type: <input type="checkbox"/> <b>Checking</b> (attach a voided check) <input type="checkbox"/> <b>Savings</b> (attach routing & account information printout) <input type="checkbox"/> <b>Flat Dollar Amount</b> <input type="checkbox"/> <b>Percentage</b>	<b>Secondary Account 2 (Mandatory for Flat dollar option)</b> Account Type: <input type="checkbox"/> <b>Checking</b> (attach a voided check) <input type="checkbox"/> <b>Savings</b> (attach routing & account information printout) <input type="checkbox"/> <b>Remainder account.</b> (Used if percentage is less than 100% or net pay exceeds the flat dollar amount listed for Primary Account 1)
Financial Institution Name	Financial Institution Name
Financial Institution Address	Financial Institution Address
Routing Number	Routing Number
Account Number	Account Number
Flat dollar <b>amount</b> or % of check to be deposited:	All remaining funds exceeding Primary Account 1 allocations will deposit into this account.

**Are you the account holder for the account(s) listed above?** ☐ **Yes** ☐ **No**

If "no," what is the name of the account holder? \_\_\_\_\_

If "no," employee agrees to have their funds deposited into this account. \_\_\_\_\_

*Employee Signature*

**AUTHORIZATION FOR DIRECT DEPOSIT or PAY CARD or PAPER CHECK**

I hereby authorize Acumen Fiscal Agent, LLC (herein after "Company") to deposit any amount owed to me for wages and/or reimbursements by initiation of credit entries to my account at the financial institution (hereinafter "Bank") handling my choice indicated above. Further, I authorize Bank to accept and credit any credit entries indicated by Company to my account. In the event that Company deposits funds erroneously into my account, I authorize Company to debit my account for an amount not to exceed the original amount of the erroneous credit. This authorization is to remain in full force and effect until Company receives written notice from me of its termination in such time and in such a manner as to afford a reasonable opportunity to act on it. If my method of payment is pay card, as the pay card holder, it is my responsibility to close this account should I no longer choose to have payments deposited in this manner. If I selected Paper Check, I understand that Acumen will make every effort to ensure my check will arrive by payday; however, it is impossible to guarantee the date that my paper check will arrive. Acumen is not responsible for any delays or misdirected mail after checks have been submitted to the U.S. Postal Service. If my paper check does not arrive within 5 business days of payday, I can call Acumen to issue a stop payment and have a new check issued. I understand that if I request a stop payment, a processing fee of \$35.00 will be deducted from my new check. If I require that this fee be waived, I must sign up for either direct deposit or a Pay Card. I understand that the Money Network pay card will have fees for transactions, and that I will be responsible for these fees if I choose this option. I understand that I may elect to have direct deposit to an existing pay card that is already in my name, as long as I provide supporting documentation to verify the routing & account number and name on the account. I understand that Acumen is not liable for any pay card fraudulent activity related to third party transactions. I understand that upon my request, Acumen may attempt a payment reversal. However, if the reversal is not successful, I understand that Acumen is not responsible, and I will need to work with my institution to rectify said payment.

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Social Security Number

\_\_\_\_\_  
Date of Birth

\_\_\_\_\_  
Email Address for Paystub Delivery

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



# Employee/Employer Relationship Disclosure for Tax Exemptions

Based on Age, Student Status, and Family Relationship

Employee Name \_\_\_\_\_ Employee SSN \_\_\_\_\_

Employer Name \_\_\_\_\_

Participant Name \_\_\_\_\_

Employees providing domestic services, such as respite or nursing, may be exempt from paying certain federal and state taxes based on the employee's age, student status, or family relationship to the employer. In some cases, the employer may also be exempt based on the employee's status. If you and your employer qualify for these exemptions, **you must take them**. Acumen Fiscal Agent will determine the tax exemptions that apply to you and to your employer based upon your answers below. Please answer all the following questions based on your age, student status, and relationship to the employer.

Relationship Questionnaire
<p><b>1. Are you a non-resident alien temporarily in the United States on an F-1, J-1, M-1, or Q-1 visa admitted to the US for providing domestic services?</b></p> <p><input type="checkbox"/> <b>YES</b>, that description fits my visa status. <input type="checkbox"/> <b>NO</b>, that description does not fit my visa status.</p>
<p><b>2. Are you the child of the employer (includes adopted children)?</b></p> <p><input type="checkbox"/> <b>YES</b>, my employer is my parent (mother or father). <input type="checkbox"/> <b>NO</b>, my employer is not my parent.</p>
<p><b>3. Are you the spouse of the employer?</b></p> <p><input type="checkbox"/> <b>YES</b>, my employer is my spouse (husband, wife, domestic partner, or other in footnote #3). <input type="checkbox"/> <b>NO</b>, my employer is not my spouse.</p>
<p><b>4. Are you the parent of the employer (includes adopted children)?</b></p> <p><input type="checkbox"/> <b>YES</b>, my employer is my child (son or daughter). <input type="checkbox"/> <b>NO</b>, my employer is not my child.</p>
<p><b>5. If you answered, "<u>YES</u>," to Question 4, check any of the following that apply.</b></p> <p><input type="checkbox"/> <b>YES</b>, I also provide care for my grandchild or step-grandchild in my child's home.</p> <p><input type="checkbox"/> <b>YES</b>, my grandchild or step-grandchild is under 18, or has a physical or mental condition that requires personal care of an adult for at least four weeks in a row during the calendar quarter in which services are performed.</p> <p><input type="checkbox"/> <b>YES</b>, my child (son or daughter) is widowed, divorced, not remarried or living with a spouse who has a mental or physical condition so the spouse cannot care for my grandchild for at least four weeks in a row during the calendar quarter in which services are performed.</p> <p><input type="checkbox"/> <b>NO</b>, none of the above apply.</p>
<p><b>6. Are you under the age of 18 or do you turn 18 before December 31?</b></p> <p><input type="checkbox"/> <b>YES</b>, I am under 18 or am turning 18 before December 31 <input type="checkbox"/> <b>NO</b>, I am over 18.</p> <p><i>If you answered, "<u>YES</u>," to Question 6, answer the following question. If you answered, "<u>NO</u>," skip the question below.</i></p> <p><b>Is this job of performing household services (respite) your principal occupation?</b></p> <p><b>NOTE: Do not answer, "YES," if you are a student.</b></p> <p><input type="checkbox"/> <b>YES</b>, this is my main job. <input type="checkbox"/> <b>NO</b>, this is not my main job.</p>

**IMPORTANT: You must notify Acumen Fiscal Agent if your status changes.**

Employee Signature \_\_\_\_\_

Date \_\_\_\_\_

# Employee/Employer Relationship Disclosure for Tax Exemptions

Employee Copy – Keep for your records

Employees providing domestic services such as personal assistance may be exempt from paying certain federal and state taxes based on the employee's age, student status or family relationship to the employer. In some cases, the employer may also be exempt from paying certain taxes based on the employee's status.

IMPORTANT: Please see IRS Publication: #926 – Household Employer's Tax Guide, and IRS website article: "Foreign Student Liability for Social Security and Medicare Taxes" for additional information.

## **IMPORTANT:**

- **These exemptions are not optional.** If the employee and employer qualify for these tax exemptions they must be taken.
- If the employee's earnings are exempt from these taxes, the employee may not qualify for the related benefits, such as retirement benefits and unemployment compensation.
- The questions regarding family relationship refer to the relationship between the employee and the employer of record (common law employer). In some cases, the program participant is the employer of record. In other cases, the employer of record may be someone other than the program participant. Check program rules.
- Program rules may prohibit some types of employees. For example, most Medicaid-funded programs do not permit a spouse to be paid as an employee for providing services to a spouse. Check program rules.
- Acumen Fiscal Agent LLC will determine the tax exemptions that apply to the employee and employer based on the information provided by the employee. Acumen Fiscal Agent LLC cannot provide tax advice.

## **Question #1: Tax Exemptions for Non-Resident Students**

For a non-resident student in the United States on an F-1, J-1, M-1, or Q-1 visa admitted to the US for the purpose of providing domestic services, the employer and employee are exempt from paying FICA (Social Security and Medicare taxes) and the employer is exempt from paying FUTA (Federal Unemployment Tax) on wages paid to this employee. The employer may also be exempt from paying State Unemployment Insurance, depending on the rules in the state. See footnote #1.

## **Question #2: Tax Exemptions for Children under 21 years old Employed by Parent**

For a child (**does not include step-child.**) under 21 employed by his or her parent, the employer and employee are exempt from paying FICA (Social Security and Medicare taxes) and the employer is exempt from paying FUTA (Federal Unemployment Tax) on wages paid to this employee until the child (employee) turns 21 years of age. The employer may also be exempt from paying State Unemployment Insurance, depending on the rules in the state. See footnote #2.

## **Question #3: Tax Exemptions for Spouses Employed Spouses**

For a spouse (husband, wife, or domestic partner in some states) employed by his or her spouse, the employer and employee are exempt from paying FICA (Social Security and Medicare taxes) and the employer is exempt from paying FUTA (Federal Unemployment Tax) on wages paid to this employee. The employer may also be exempt from paying State Unemployment Insurance, depending on the rules in the state. See footnote #3.

## **Question #4 & #5: Tax Exemptions for Parents Employed by Children**

For a parent (**does not include step-parent,**) employed by his or her child and answering "No" to any of the additional questions under Question #5 regarding caring for a grandchild or step grandchild, the employer and employee are exempt from paying FICA (Social Security and Medicare taxes) and the employer is exempt from paying FUTA (Federal Unemployment Tax) on wages paid to this employee. The employer may also be exempt from paying State Unemployment Insurance, depending on the rules in the state.

For a parent (**does not include step-parent.**) employed by his or her child and answering “Yes” to all of the additional questions under Question #5 regarding caring for a grandchild or step grandchild, the employer is exempt from paying Federal Unemployment Tax (FUTA) on wages paid to this employee. The employer may also be exempt from paying State Unemployment Insurance, depending on the rules in the state. See footnote #4

For Question #5, the term calendar quarter means January-March, April-June, July-September, October-December

#### **Question #6: Tax Exemptions for Employee under Age 18 at any point during the calendar year**

For employees under the age of 18 or turning 18 in the calendar year: If the employee is a student, domestic services are deemed not to be the employee’s principle occupation and the employer and employee are exempt from paying FICA (Social Security and Medicare taxes).

Employment Relationship Status	Federal Insurance Contributions Act - Social Security and Medicare Taxes (FICA)	Federal Unemployment Tax Act (FUTA)	State Unemployment Insurance (SUTA)
Foreign Student on VISA in US for Purpose of Providing Domestic Service	FICA exempt	FUTA exempt	See footnote #1
Child (does not include step-child) while employed by Parent	FICA exempt only until 21st birthday	FUTA exempt only until 21st birthday	See footnote #2
Spouse Employed by Spouse	FICA exempt	FUTA exempt	SUTA exempt. See footnote #3
Parent (does not include step-parent) Employed by Child	FICA Exempt only if not also caring for dependent child (including step-child) of the employer (employee's grandchild)	FUTA exempt	SUTA exempt except in NY and WA, See footnote #4
Employee Under 18 or Turning Age 18 in the Calendar Year	FICA exempt through year of 18th birthday only if enrolled as a full-time student	Not Applicable	Not Applicable

#### **FOOTNOTES:**

- (1) A foreign student in the United States on an F-1 or J-1 visa is exempt from SUTA in PA and WA. MT and WI exempt F-1, J-1, M-1 and Q-1 visas from SUTA tax.
- (2) A child under age 18 employed by his or her parent is exempt from SUTA in the following states: CA, IL, MA, ME, MN, NJ, NV, OH, OR, PA, SC, TN, WA, WV. A child under age 21 employed by his or her parent is exempt from SUTA in the following states: AL, AZ, GA, HI, ID, IN, KS, LA, MO, NC, NY, OK, TX, UT, VA, WY and the District of Columbia. GA defines a child as “natural, legally adopted, step, and foster except that foster must be living in the same home as the employer”. MO and WY define a child as “natural, legally adopted, foster, and step”. MT exempts anyone classified as a dependent
- (3) AL exempts common law marriages created prior to 1/1/2017.  
CA, NV, and WA exempt a domestic partner employed by his or her domestic partner.  
GA exempts common law marriages created prior to 1/1/1997.  
HI exempts reciprocal beneficiary relationships and civil unions.  
ID exempts common law marriages created prior to 1/1/1996.  
IN exempts common law marriages created before 1/1/1958.  
KS, MT and TX exempt all common law marriages.  
NJ exempts civil unions.  
OH exempts common law marriages created prior to 10/10/1991.  
SC exempts common law marriages created prior to 07/24/2019  
All states recognize common law marriages created in a different state.
- (4) A parent employed by his or her child is exempt from SUTA in the District of Columbia and all states except NY and WA. MO defines parents as natural, foster, or step”.





# EMPLOYMENT PROFILE

Authorization Form to be Fully Completed & Signed

Human Resource ProFile, Inc.  
8506 Beechmont Ave.  
Cincinnati, OH 45255-4708  
800-969-4300 / 513-388-4300

\*\*\*\*\* Please Print Clearly \*\*\*\*\*

## INDIVIDUAL INFORMATION

Name \_\_\_\_\_  
Last First MI Maiden  
Address \_\_\_\_\_ City/State \_\_\_\_\_ County \_\_\_\_\_ Zip \_\_\_\_\_  
Previous \_\_\_\_\_ City/State \_\_\_\_\_ County \_\_\_\_\_ Zip \_\_\_\_\_  
Social Security # \_\_\_\_\_ Driver's License Number \_\_\_\_\_  
Date of Birth \_\_\_\_/\_\_\_\_/\_\_\_\_ *Age is not a criterion in any decision, but is used for identification purposes ONLY.* Driver's License State of Issuance \_\_\_\_\_  
Month Day Year

Professional License: Type \_\_\_\_\_ License # \_\_\_\_\_ State \_\_\_\_\_

## SCHOOLS ATTENDED

School Name	City / State Campus / Phone Number	Dates		Graduate? Y / N	Degree Type Earned
		From	To		
High School:					
If GED received, list state and district or military facility, and year received:		Name as it appears on high school diploma or GED certificate:			
College:	City/State/Campus/Phone Number	From	To	Graduate?	Degree Type Earned
Major area of study:		Name used at time of graduation or final attendance:			
Grad./Tech./Other:	City/State/Campus/Phone Number	From	To	Graduate?	Degree Type Earned
Major area of study:		Name used at time of graduation or final attendance:			

Have you ever pled guilty, been convicted, entered a plea of no contest, had prosecution deferred, had prosecution diverted (diversion program), or adjudication withheld for any crime? Yes \_\_\_\_\_ No \_\_\_\_\_

If Yes, list All Offenses, including Traffic and/or Criminal		City, County, and State of Offense		
Year	Offense	City	County	State

I have been informed in writing that a consumer report or investigative consumer report may be obtained on me for employment purposes. I hereby authorize the procurement of the report and authorize and direct the release to Human Resource ProFile, Inc., an independent contract agency, information held by any parties regarding my previous employment, my criminal history record and/or record of convictions in federal, state and local files for violations of any federal, state, local statutes or ordinances, my credit history, workers' compensation history, driving record, government agency lists, and scholastic records and hereby release said persons, schools, companies, courts, agencies, and law enforcement authorities from any liability for any damage whatsoever for issuing this information. I further understand this information may be reviewed periodically by Human Resource ProFile, Inc. and reported to my prospective/current employer. I hereby acknowledge that Human Resource ProFile, Inc. cannot vouch for or guarantee the accuracy of information provided by third parties. Accordingly, I release Human Resource ProFile, Inc., its agents and/or my prospective/current employer from any and all liabilities arising out of any errors or omissions regarding my background information and authorize Human Resource ProFile to release any and all information to my prospective/current employer.

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

## TO BE COMPLETED BY: Acumen Fiscal Agents - California

Date Sent: \_\_\_\_\_ From: Acumen Customer Service Acct # ACUFA-001  
Time Sent: \_\_\_\_\_ Phone: 866-522-8636 Fax: 877-522-8636

<input checked="" type="checkbox"/> Conviction History	<input type="checkbox"/> Credit	<input type="checkbox"/> MVR	<input type="checkbox"/> Education Verification
<input type="checkbox"/> Employment History	<input type="checkbox"/> Workers' Compensation	<input type="checkbox"/> Federal Exclusion	<input type="checkbox"/> Violent Sex Offender
<input type="checkbox"/> Federal District	<input type="checkbox"/> Professional Licensure	<input type="checkbox"/> Special Request _____	

When requesting a report for employment purposes from HRP, you must also certify to HRP that you have provided the applicant/employee with the disclosure form and obtained the applicant/employee's consent to procure the report. HRP's two page authorization profile forms complies with these requirements.



# IMPORTANT DISCLOSURE

FCRA Required  
Clear and Conspicuous Notice

**Please read before completing and signing the Employment ProFile Form.**

**I HAVE BEEN INFORMED IN WRITING AND ACKNOWLEDGE THAT A "CONSUMER REPORT" AND/OR AN "INVESTIGATIVE CONSUMER REPORT" MAY BE OBTAINED ON ME FOR EMPLOYMENT PURPOSES.**

**I FURTHER UNDERSTAND THAT THIS "CONSUMER REPORT" AND/OR "INVESTIGATIVE CONSUMER REPORT" WILL BE PERFORMED BY HUMAN RESOURCE PROFILE AND PROVIDED TO MY PROSPECTIVE/CURRENT EMPLOYER. I ALSO UNDERSTAND THAT I HAVE CERTAIN RIGHTS THAT ALLOW ME TO DISPUTE ANY ERRONEOUS INFORMATION CONTAINED IN MY REPORT.**

**I FURTHER UNDERSTAND I HAVE A RIGHT TO MAKE A REQUEST TO HR PROFILE, UPON PROPER IDENTIFICATION, TO REQUEST THE NATURE AND SUBSTANCE OF ALL INFORMATION IN ITS FILES ON ME AT THE TIME OF MY REQUEST.**

**I ALSO ACKNOWLEDGE THAT I HAVE READ AND UNDERSTAND THIS STATEMENT.**

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

**Notice to California Applicants:** Under California law, the consumer reports we order on you are defined as investigative consumer reports. These reports may contain information on your character, general reputation, personal characteristics and mode of living.

Under section 1786.22 of the California Civil Code, you may view the file maintained on you by HR ProFile during normal business hours. You may also obtain a copy of this file upon submitting proper identification and paying the costs of duplication services, by appearing at HR ProFile in person or by mail. You may also receive a summary of the file by telephone. The agency is required to have personnel available to explain your file to you and the agency must explain to you any coded information appearing in your file. If you appear in person, a person of your choice may accompany you, provided that this person furnishes proper identification.

☐ YES, I am a California Applicant and I request to receive a free copy of any investigative consumer report ordered on me by checking this box.

☐ YES, I am a California Applicant and I hereby waive my right to obtain a copy of the consumer report by checking this box.

**Maine applicants only:** By checking here, I indicate that I wish to receive a copy of any Report obtained by the Employer from HR ProFile as well as the address and telephone number of said consumer reporting agency. (Check only if you wish to receive a copy) ☐

**New York applicants only:** By checking here, I acknowledge that I have received the attached copy of Article 23A of New York's Correction Law and that I wish to receive a copy of any Report obtained by the Employer from HR ProFile as well as the address and telephone number of said consumer reporting agency. ☐

**Massachusetts, Minnesota, New Jersey, & Oklahoma applicants only:** I have the right to request a copy of any Report obtained by the Employer from HR ProFile by placing a checkmark here. (Check only if you wish to receive a copy) ☐

**California, Connecticut, Hawaii, Illinois, Maryland, Oregon, Vermont, & Washington State applicants only (as applicable):** I understand that the Employer will not obtain information about my credit history/records, credit worthiness, credit standing, or credit capacity unless the information is substantially job related, and the reasons for using the information are disclosed to me in writing. Credit history information is considered for positions whose essential functions include access to customer and/or company financial or confidential information, managerial positions (as defined by the State Labor Laws), a position in a financial institution, a position with signatory rights on the company bank account credit card, or money transfers, a position with authority to enter into financial contracts, a position with regular access to cash totaling \$10,000 or more of the employer, a customer, or a client during the workday, or a position for which the information contained in the report is required by law to be disclosed or obtained.

**Human Resource ProFile, Inc.**

8506 Beechmont Avenue \* Cincinnati, OH 45255-4708 \* 800/969-4300 \* 513/388-4300 \*

## ARBITRATION AGREEMENT

**(This Agreement cannot be altered, or else it is rendered null and void)**

\_\_\_\_\_ is an applicant/employee (the "Applicant/Employee") for employment with \_\_\_\_\_ (the "Prospective Employer/Employer") and understands that the Prospective Employer/Employer will request that a Background Check be performed on him/her by Human Resource ProFile, Incorporated ("HRP") as a condition of employment.

For good and valuable consideration, including prospective or continued employment, the sufficiency of which is hereby acknowledged, the Applicant/Employee, Prospective Employer/Employer and HRP ( hereinafter referred to individually as a "Party" and collectively as the "Parties") hereby agree that any and all claims or causes of action against a Party(ies) by another Party(ies) under the Fair Credit Reporting Act ("FCRA") or any other applicable federal or state law, whether based in tort, contract or other basis, which arises in any way from the Background Check Report, disclosures required under the FCRA or state law, any adverse action taken by the Prospective Employer/Employer or by HRP on behalf of the Prospective Employer/Employer, or any other alleged violations of federal, state or local law, shall be arbitrated by the Parties in accordance with the Federal Arbitration Act ("FAA"). Such arbitration shall take place in the county in which the Prospective Employer/Employer is located or where the prospective employment was to take place or employment took place.

The arbitration required above shall be brought "on an individual basis only" and not "on a class action basis." The Applicant/Employee, Prospective Employer/Employer and HRP further agree that the validity of this Arbitration Agreement shall be determined solely by the arbitrator(s).

HRP is executing this Agreement on behalf of itself and in its capacity as a duly authorized agent of the Prospective Employer/Employer as per the HRP Service Agreement therewith. This Agreement may be executed using electronic and/or facsimile signatures, and such signatures shall have the same force and effect as if they were original signatures, and shall be effective as of the date that it is fully executed. If any provision hereof is declared to be unenforceable, the remainder hereof shall remain in full force and effect.

IN WITNESS WHEREOF, the Parties have signed this Agreement as of the date set forth opposite their respective signatures.

\_\_\_\_\_  
Applicant/Employee's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
(Print Name of Prospective Employer/Employer)

\_\_\_\_\_  
Human Resource ProFile, Incorporated

By:  \_\_\_\_\_

By:  \_\_\_\_\_

HRP as its duly authorized Agent

Print Name: Mark Owens

Print Name: Mark Owens

Title: President

Title: President

Date: April 1, 2023

Date: April 1, 2023

**Human Resource ProFile, Inc.**

8506 Beechmont Ave. \* Cincinnati, OH 45255 \* Ph: 800/969-4300 \* Fx: 513/388-4320



## Attestation to the Employee Live-in Exemption

Under the U.S. Department of Labor Fair Labor Standards Act (FLSA) – Home Care Rule revised regulations, I confirm that my employee listed below qualifies as a live-in domestic service worker and is exempt from the Fair Labor Standards Act overtime requirements.

***I attest to the following:***

- ***My worker resides on my premises either “permanently” or for “extended periods of time”:***
  - ***“Permanently”*** – My worker resides on my premises permanently by living, working and sleeping on my premises seven days per week and therefore has NO home of his or her own; OR
  - ***“Extended Periods of Time”*** – My worker resides on my premises for an extended period of time by living, working and sleeping on my premises for five days a week (120 hours or more) OR My worker spends less than 120 hours per week working and sleeping on my premises, but spends five consecutive days or nights residing on my premises.
- ***My worker is/will be paid at least minimum wage for all hours worked.***
- ***There is a written agreement signed by my worker and myself to determine the number of hours that my worker will work.***
  - Sleep time, meal time and other periods of time of complete freedom from work duties are excluded from work hours.
  - If any of the designated freedom of time periods are interrupted, I must pay for that time worked.
  - My worker may either leave the premises or stay on the premises during the designated freedom time periods.
  - If there is ANY deviation to the written agreement, a new agreement must be made.

By signing below, I acknowledge that I am the employer for this stated employee and that by declaring this exemption, I have complied with the requirements for this exemption and accept any and all legal responsibility including but not limited to any cost associated with litigation or fines that may result by falsely claiming this exemption. I understand that this attestation form does not constitute the written agreement between me and my worker.

Participant/Client Name: \_\_\_\_\_ (Please print)

State: \_\_\_\_\_

Employer Name: \_\_\_\_\_ (Please print)

Employer Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Employee/Worker Name: \_\_\_\_\_ (Please print)

Employee/Worker Signature: \_\_\_\_\_ Date: \_\_\_\_\_



## CA Veteran Directed Care Employee Payment Schedule Effective July 1, 2025

To ensure that your employees are always paid on time, please approve, and submit all timesheets and payment requests by the due date, **even if it falls on a weekend or holiday**. These dates are strictly enforced. Any time that is approved after the due date will be processed in the following payment period. Hours worked need to be entered and approved no later than 21 days after the date of service.

Be sure to have all hours entered and approved by the “Submissions Due NO Later Than” date. To access the DCI Employer and Employee Portal, go to:

**<http://acumen.dcisoftware.com>**

If you would like to attend a webinar on how to use either the Web Time Entry / DCI Mobile App or Web Portal, please visit our website at [www.acumenfiscalagent.com](http://www.acumenfiscalagent.com) and click on the “Events” tab. If you have questions or concerns, contact our Customer Service Department at (888) 516-2432.

“MONTH” refers to the month that services were provided.

“Payment Period End Date” is the last day of services in the pay period.

MONTH	Payment Period End Date	Submissions Due NO Later Than	Direct Deposit/Check Date
JULY	07/15/25	Wed, 07/16/25	Fri, 07/25/25
	07/31/25	Fri, 08/01/25	Fri, 08/08/25
AUGUST	08/15/25	Mon, 08/18/25	Mon, 08/25/25
	08/31/25	Mon, 09/01/25	Wed, 09/10/25
SEPTEMBER	09/15/25	Tue, 09/16/25	Thu, 09/25/25
	09/30/25	Wed, 10/01/25	Fri, 10/10/25
OCTOBER	10/15/25	Thu, 10/16/25	Fri, 10/24/25
	10/31/25	Mon, 11/03/25	Mon, 11/10/25
NOVEMBER	11/15/25	Mon, 11/17/25	Tue, 11/25/25
	11/30/25	Mon, 12/01/25	Wed, 12/10/25
DECEMBER	12/15/25	Tue, 12/16/25	Tue, 12/23/25
	12/31/25	Thu, 01/01/26	Fri, 01/09/26
JANUARY	01/15/26	Fri, 01/16/26	Fri, 01/23/26
	01/31/26	Mon, 02/02/26	Tue, 02/10/26
FEBRUARY	02/15/26	Mon, 02/16/26	Wed, 02/25/26
	02/28/26	Mon, 03/02/26	Tue, 03/10/26
MARCH	03/15/26	Mon, 03/16/26	Wed, 03/25/26
	03/31/26	Wed, 04/01/26	Fri, 04/10/26
APRIL	04/15/26	Thu, 04/16/26	Fri, 04/24/26
	04/30/26	Fri, 05/01/26	Fri, 05/08/26
MAY	05/15/26	Mon, 05/18/26	Fri, 05/22/26
	05/31/26	Mon, 06/01/26	Wed, 06/10/26
JUNE	06/15/26	Tue, 06/16/26	Thu, 06/25/26
	06/30/26	Wed, 07/01/26	Fri, 07/10/26

“Direct Deposit/ Check Date” shows the date that payment will be issued. For those payees that have selected direct deposit or pay cards, this is also the date that funds will be available in their accounts.

“Submissions Due NO Later Than” is the last date that your time sheets or payment requests can be received, or that your WTE approvals can be entered, for the pay period.

Please share this schedule with your payees and keep a copy in a safe place for easy reference.

**Email:** payroll-CA@acumen2.net

**Fax:** 1(888) 715-9391 **Customer Service:** 1(888) 516-2432