

W-4/DE-4 Fact Sheet

What is a W-4/DE-4?

The W-4/DE-4 forms are used to determine the amount of federal and state income taxes that should be withheld from an employee's paycheck. The W-4 is filled out for Federal Income Tax withholding and the DE-4 is for the State Income Tax withholding. Federal and State income taxes are not automatically withheld from IHSS/WPCS provider's warrants.

What does this mean for IHSS/WPCS providers?

IHSS/WPCS providers are considered Household Employees and as such no income taxes are withheld without a W-4/DE-4 on file. Providers wishing to have income tax withheld are required to complete and submit the following forms:

- W-4, Federal Employee's Withholding Allowance Certificate
- DE-4, State Employee's Withholding Allowance Certificate

Providers can download a W-4/DE-4 from the IRS and EDD websites below:

- Federal: <https://www.irs.gov/forms-pubs/about-publication-15-t>
- State: https://edd.ca.gov/en/payroll_taxes/forms_and_publications

Note: To learn how to complete the W-4 and DE-4 forms, providers can reference the publications available on IRS and EDD website and/or consult a tax professional.

How do I submit W-4/DE-4?

Completed W-4 and/or DE-4 forms are returned to your county office for further processing where the forms are reviewed for accuracy and completeness. Once verified the county will send the forms to the IHSS Payroll Management Unit for further processing.

Helpful Tips for W-4/DE-4 Completion:

- Providers must submit a form for each recipient they work for and be sure to fill out the forms completely and neatly. (Specifically, full name (first and last), social security number (SSN) and/or address).
- The social security number (SSN) must be associated with the named provider.
- Filing status must be clearly indicated or multiple boxes must not be checked.

- Total dollar amount must be correct and/or neatly written. (Must be the sum of qualifying children and other dependent dollar amounts. Number of allowances or percentages are not allowed).
- Please be sure to use the most current form version.
- Provider's signature must be completed and original (photocopied signature is not allowed).
- Please do not use white out. A new form must be completed and submitted for processing.
- If claiming "EXEMPT" on the W-4, fields in STEPS 2 - 4 must be blank.
- If claiming "EXEMPT" on the DE-4 for state taxes, the Check Box on line three must be MARKED and LINES 1 & 2 must be blank.

W-4/DE-4 Frequently Asked Questions

Q: Do I need to submit a W-4/DE-4?

A: Federal and State income taxes are not automatically withheld from IHSS/WPCS provider's warrants. Providers wishing to have income tax withheld are required to complete and submit a W-4/DE-4.

Q: Do I need to fill out a new W-4 or DE-4 every year?

A: Providers who have Federal or State Income Taxes withheld from their pay do not need to file a new W-4 or DE-4 form each year. Providers must submit a new form to make any changes to their tax withholdings or exemptions.

Q: How long will it take for my form(s) to be processed?

A: These forms are normally processed within 10 business days of being received by the IHSS Payroll Management Unit.

Q: How do I know if my form has been processed?

A: Providers should review their pay warrant to see if the deductions are coming out. For questions, providers would need to contact their local county IHSS office.

Q: Why was my W-4/DE-4 form rejected?

A: Providers need to contact their local county IHSS office to check on a rejected W-4/DE-4 form. Forms with incorrect or missing information are returned to the county with a reason indicated as to why the form(s) were rejected.

Q: What should I do if I have questions about filling out a W-4/DE-4 form or need help completing it?

A: Providers need to contact a tax professional for questions on how to fill out these forms. The county and State are not tax professionals and are unable to advise providers on how to complete these forms.

Q: What do I do if I need to make a change to my withholdings?

A: If a withholding allowance needs to be updated, providers will need to submit a new W-4 and/or DE-4.