

County of San Bernardino W4 WITHHOLDINGS – DETAIL

PROCEDURE

The Employee's Tax Withholding Allowance Certificates are the Federal Form W-4 and California Form DE-4. These documents are used to inform employers of an employee's marital status and the number of allowances they are claiming for withholding purposes. The employer uses this information and the federal and state withholding tables to determine the amount of income tax to withhold each pay period.

REFERENCES

Treasury Regulation § 31.3402

GENERAL INFORMATION

You can view and change your current tax withholding selections online using EMACS' Self-Service feature for W-4 Tax Information.

When updating your tax information via self-service, the information you enter will update **both your federal and state withholdings**. If you wish to claim a different state marital status, number of allowances, and/or additional withholding than claimed for federal purposes, you **must** complete a paper version of Form W-4 and Form DE-4 and submit them to your payroll clerk for processing.

Employees who claim exemption from withholding must certify each year they qualify for exempt status. This can be done online using EMACS Self-Service each year or by submitting Form W-4 to your payroll clerk by February 15th; otherwise, the tax withholding will default to single and zero.

ARIZONA RESIDENTS

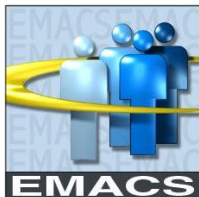
When you update your tax information via self-service, only your **federal tax withholding values** will be updated. Your Arizona 'percent of taxable gross' or additional withholding amount cannot be updated using self-service. **You must complete a paper version of Form A-4 and submit it to your payroll clerk for processing.**

WHEN WILL MY CHANGES BE EFFECTIVE?

Online changes can be made anytime and are effective the same day you update and save your information. However, due to the timing of your entry and the payroll cycle, your changes may or may not be reflected on your next paycheck.

Usually, you will have two weeks to change your tax withholding information for any future paycheck. Look at the chart below for **Pay Period B**. (Days in each pay period are numbered 1 through 14). The last day to make changes for pay period B's paycheck will be the Thursday before pay period B's payday. Updates made after this date will be reflected in the next pay period's paycheck.

Note: Avoid making self service updates to W-4 Tax Information on the **'Friday' before payday** (day 7 in the chart below) because there is no guarantee on which pay period's paycheck the update will be reflected.



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Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
					14) Last Day PP A	1) 1st Day PP B
2) .	3)	4)	5)	6)	7) Timing of change cannot be predicted - PP A or PP B	8) Start of Chgs for PP B
9) Chg for B	10) Chg for B	11) Chg for B	12) Chg for B PP A Payday	13) Chg for B	14) Chg for B End of PP B	1) 1st Day PP C Chg for B
2) Chg for B	3) Chg for B	4) Chg for B	5) Chg for B	6) End of Chgs for PP B	7) Timing of change cannot be predicted - PP B or PP C	8) Start of Chgs for PP C
9) Chg for C	10) Chg for C	11) Chg for C	12) Chg for C PP B Payday	13) Chg for C	14) Chg for C End of PP C	1) 1st Day PP D Chg for C
2) Chg for C	3) Chg for C	4) Chg for C	5) Chg for C	6) End of Chgs for C	7) Timing of change cannot be predicted - PP C or PP D	


Note: This example uses a 'normal' payroll cycle. Self service deadlines may be moved up due to holidays in some pay periods. For example, if the Friday before payday falls on a holiday, the deadline for making W-4 changes for that paycheck would be the Wednesday rather than the Thursday before payday

NAVIGATION

Log into EMACS and follow the menu options below to view and change W-4 Tax Information:

Main Menu > Self Service > Payroll and Compensation > W-4 Tax Information

The following message will appear. Click on OK to proceed.



This page will update BOTH YOUR FEDERAL AND STATE withholdings with the SAME withholding values. (30000,148)

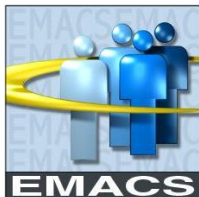
If you wish to claim a different marital status, number of allowances, and/or additional withholding for California than claimed for Federal purposes, you MUST complete a paper version of Forms W-4 and DE-4 and submit them to your Payroll Specialist for processing. If you do not wish to continue with your change, please exit the Self Service page without clicking SUBMIT.

W-4 TAX INFORMATION


The W-4 Tax Information page displays the most current information in EMACS. For reference purposes, your name, social security number, and place of employment (company name) are shown at the top of the page.

EMPLOYEES IN MULTIPLE POSITIONS IN MULTIPLE COMPANIES

Employees who report time in more than one company in a pay period will receive more than one check. If you hold positions in **multiple companies**, you will be able to select separate W-4 withholding allowances for each company. The message: "**For W4 associated with a different company, select a [Company](#)**", will appear under your name and company near the top of the page. Select the link by clicking on [Company](#) and all your active companies will be displayed on a search page. Click on the company you wish to view or update. The W-4 Tax Information page defaults to the first company associated with your Record 0 position.



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Home Add to F

Menu [minus]

Search: [go]

- ▷ My Favorites
- ▽ Self Service
 - ▷ Personal Information
 - ▽ Payroll and Compensation
 - [View Paycheck](#)
 - [Direct Deposit](#)
 - **W-4 Tax Information**
 - ▷ Benefits
 - [Change My Password](#)

W-4 Tax Information

Dolly Madison Social Security #: 987654321
CSA 56 - Wrightwood Fire

For W4 associated with a different company, select a [Company](#)

You must complete Form W-4 so the Payroll Department can calculate the correct amount of tax to withhold from your pay. Federal income tax is withheld from your wages based on marital status and the number of allowances claimed on this form. You may also specify that an additional dollar amount be withheld. You can file a new Form W-4 anytime your tax situation changes and you choose to have more, or less, tax withheld.

REVIEW TAX ADDRESS SECTION

Your current home and mailing addresses are displayed. Please verify your **mailing** address is correct and current because your W2 form at year-end will be sent to this address. Submit the paper version **EMACS Personal Information-Emergency Contact-Change - form** to your payroll clerk for any address updates. **Note:** This form can be found on this website using the following navigation: Employee Resources > Personal Information > Update Personal Information.

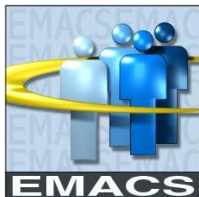
W-4 TAX DATA SECTION

Your current Federal W-4 Tax Data for number of allowances, additional withholdings and marital status is displayed. The number 'zero' will appear for allowances if you are claiming zero allowances. A blank field has the same meaning as zero for additional withholding.

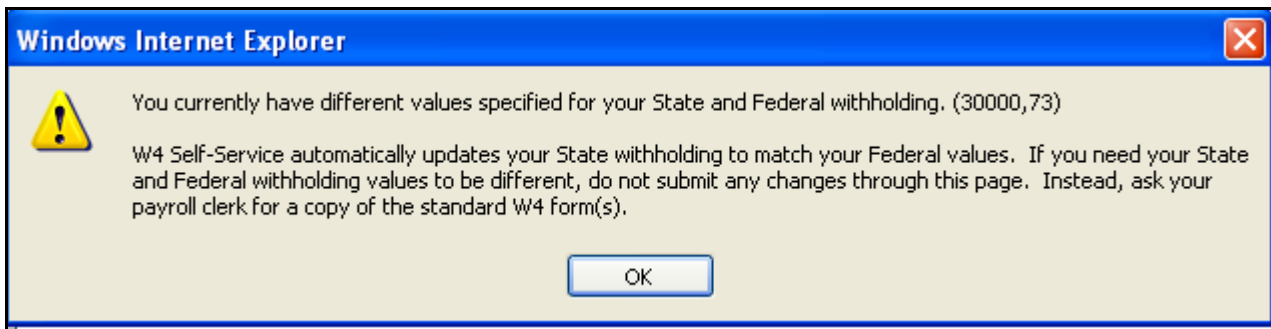
CHANGING YOUR W-4 INFORMATION ONLINE

Online entry of your tax information mimics submitting a paper Form W-4. You may refer to the paper form if you need to use the Personal Allowances Worksheet to determine the number of allowances you are entitled to claim. Your payroll clerk should have copies of Form W-4 or you can download a current year form from the Internal Revenue Service Internet site at www.irs.gov. **Note:** This form can also be found on this website using the following navigation: Employee Resources > Time Reporting, Direct Deposit and Withholdings > Tax Withholding > Forms.

Remember, changing your tax information via self-service **will change both Federal and State tax withholdings to the same values**. You will receive the following message when you enter the page if your current withholdings for federal and state are not the same.



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Your current tax data information for both Federal and State selections can be found on your Leave and Earnings Statement. Look in the upper right-hand section of your statement. Marital Status, Allowances and additional withholding will be listed separately.

Total Number of Allowances

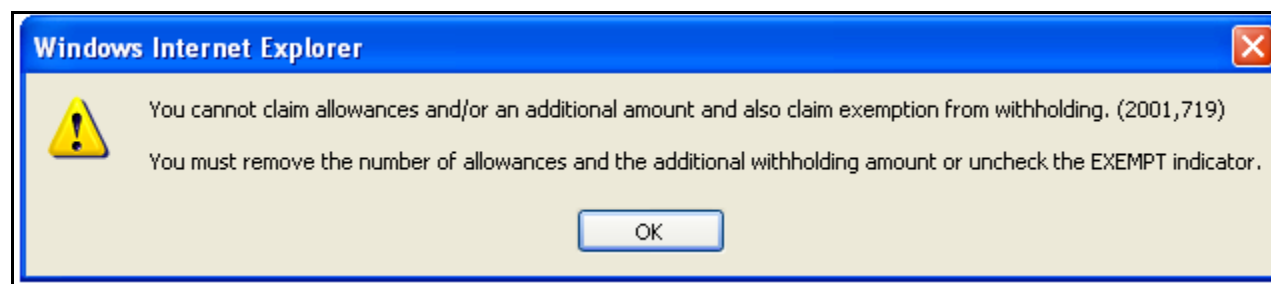
Enter the number of allowances you are claiming. If you are claiming zero allowances, the number '0' will appear in the field.

If you receive a warning message for federal withholding allowances exceeding IRS limits, please see the "IRS Lock In Amounts" section below for further details.

Additional Tax Withholding Amount

Enter a dollar amount if you wish to have additional taxes withheld in excess of what is calculated based upon the tax tables for your marital status and number of allowances. Any amount entered here will update **both federal and state taxes**. If you wish to have additional taxes withheld only on federal or state, but not both, submit the paper versions W-4 and/or DE-4 as appropriate to you.

You cannot enter additional withholdings if you are claiming exempt status. You will receive the message shown below when you click on the 'Submit' button if you enter an amount for additional withholding and also click on the exempt status box.

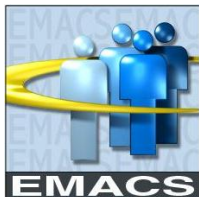


Marital Status

Select the appropriate option, either Single or Married. The withholding status "Married but withhold at the higher single rate", defaults to the Single rate.

Last name shown differs from your Social Security Card

If your name shown at the top of this page is different than your last name shown on your social security card, please check the box. Also, you must call the 800-phone number listed for a new card.



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CLAIM EXEMPTION SECTION

You can only claim exemption from withholding for the current tax year. If you enter any other year, you will receive the following warning message, **“Please enter the current year”** when clicking on the ‘Submit’ button at the bottom of the page. To continue, click on the ‘Ok’ button, enter the current year and re-click on the ‘Submit’ button.

Exemption from Withholding

For Federal withholding purposes, employees may claim an exempt status if in the prior year they did not have a tax liability **and** do not expect any in the current year. These wages are still subject to Social Security and Medicare Taxes (if applicable to the employee).

Note: You cannot claim exempt status for CA State tax withholding without claiming exempt for Federal purposes.

The exemption will automatically expire on February 15th the following year unless claimed again, either via self-service or on a paper form, before that date the following year. Upon expiration, your status will default to single, zero.

When you click the ‘Exempt Status’ box and submit the changes, you are certifying that you meet **both** of the conditions for exemption. The conditions listed on this page are the same conditions, word for word, as printed on Form W-4. When you click on the check mark, the system will automatically change the ‘Number of Allowances’ field to zero or blank and will update both Federal and State tax withholdings to Exempt.

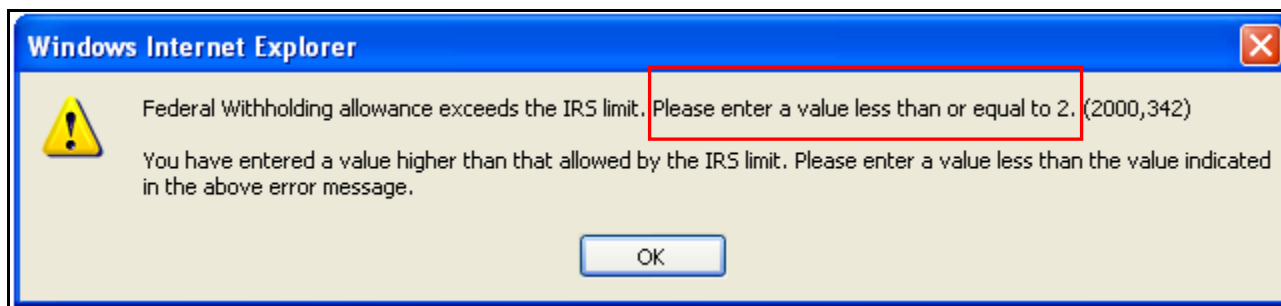
Claiming Over 10 Withholding Allowances or Exempt Status

Employers are no longer required by law to send questionable W-4's, those on which an employee claims more than 10 withholding allowances or complete exemption from withholding, to the IRS. Instead, employers will only be required to submit a copy of any Form W-4 if specifically directed to do so in writing by the IRS.

The IRS or Franchise Tax Board (FTB) may notify the County in writing to disregard the Form W-4 submitted and dictate the withholding allowances to be applied to your paycheck. This limitation is discussed below.

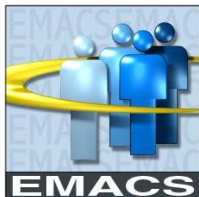
IRS Lock-In Amounts

If EMACS Central Payroll has received notification to impose a limitation on the number of allowances you can claim, that number has been locked into EMACS. If you try to claim more exemptions than allowed, you will receive the following message:

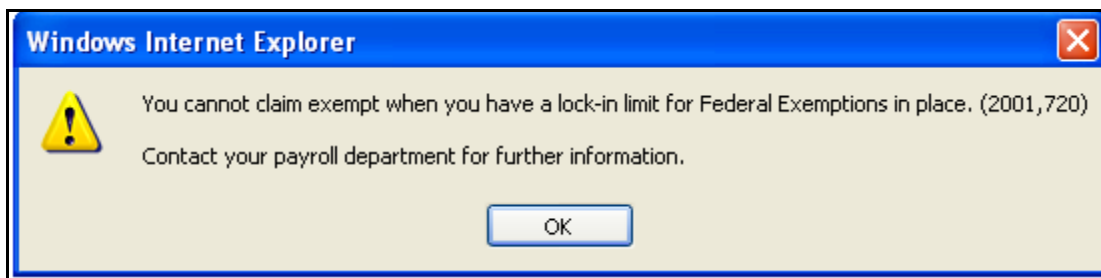


Enter an allowance value less than or equal to the value indicated in the error message. For example, in the above message, you would have to enter a value less than or equal to 2.

Also, if you try to claim exempt status, you will receive the following error message:



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Uncheck the 'Claim Exemption' box and enter an allowance value less than or equal to the value indicated in the error message.

SIGN AND SUBMIT SECTION

After you have completed your selections, click on the 'Submit' button to update your Federal and State withholdings in EMACS. Clicking the 'Submit' Button replaces your signature and indicates your agreement under penalties of perjury that the information is correct.

Your changes are effective the date changed on Self-Service. However, due to timing, your changes may not be reflected on the very next paycheck. After saving your changes, if you realize you made a mistake, just type over the fields you want to change and click on 'Submit' again to save the changes.