COMMUNITY AND TECHNICAL COLLEGES
Washington State Board

ctcLink

Human Capital Management

Image 53 Overview

CONTENTS

Introduction

The Image/Upgrade Overview Document is intended to provide ctcLink users with a summary of the changes that will be made in the system as a result of the upcoming image or PeopleTools upgrade implementation. Oracle releases multiple PeopleSoft updates, called images, for each pillar every year. Each Image contains bug fixes and features that are important for PeopleSoft to work well. PeopleTools upgrades update the underlying framework of the system. There are minimal changes that are noticeable to the end users. Below is an overview of the changes that you can expect to see as part of this upgrade.

Payroll

Updated Federal / State Tax Table

Georgia (GA) - A new table entry effective-dated 07/01/2025 includes Georgia withholding tax changes for wages paid on or after 01 July 2025, as published by the Georgia Department of Revenue. https://dor.georgia.gov/document/document/2025-employers-tax-guide/download

Massachusetts (MA) - A new table entry effective-dated 01/01/2026 includes new Tax Classes on the Additional Rates page to calculate the employee and employer voluntary taxes for the Massachusetts Paid Family and Medical Leave program.

Note: Calculation of employee and employer voluntary taxes for the Massachusetts Paid Family and Medical Leave program is part of the conversion to the Program Funding Configuration framework.

Maryland (MD) - A new table entry effective-dated 06/01/2025 is added to include the new standard deduction amount of $3,350.00 to be used in Maryland withholding tax calculations for wages paid on or after 01 June 2025, as published in the Maryland Employer Withholding Guide.

For each of the Maryland state codes listed below, a new State Tax Table entry effective-dated 06/01/2025 includes the new standard deduction amount of $3,350.00 to be used in Maryland withholding tax calculations for wages paid on or after 01 June 2025, as published in the Maryland Employer Withholding Guide.

State Description

Z3 MD 3.30 % local tax (description change from 'MD 1.75% local tax' effective 06/01/2025)
Z4 MD 2.25 % local tax
Z5 MD 2.75 % local tax
Z6 MD 2.40 % local tax
Z7 MD 2.85 % local tax
Z8 MD 3.05 % local tax
Z9 MD 3.20 % local tax
ZA MD 3.10 % local tax
ZB MD resident works in DE
ZC MD 2.65 % local tax
ZL MD 3.00 % local tax

https://www.marylandcomptroller.gov/content/dam/mdcomp/tax/instructions/withholding/2025/

Withholding-Guide.pdf

Note: Tax Update 25-C also delivers COBOL program modifications which are required to implement Maryland withholding tax changes.

Minnesota (MN) - A new table entry effective-dated 01/01/2026 includes new Tax Classes on the Additional Rates page to calculate the employee and employer taxes for the Minnesota Paid Family and Medical Leave program. https://mn.gov/deed/paidleave/employers/accounts/

Ohio (OH) - A new table entry effective-dated 10/01/2025 includes Ohio withholding tax changes for wages paid on or after 01 October 2025, as published by the Ohio Department of Taxation. https://dam.assets.ohio.gov/image/upload/tax.ohio.gov/employer_withholding/2025%20Withholding%20Tables/WHT_OptionalComputerFormula_2025.pdf

Virginia (VA) - A new table entry effective-dated 07/01/2025 includes Virginia withholding tax changes effective for wages paid on or after 01 July 2025. https://www.tax.virginia.gov/sites/default/files/vatax-pdf/employer-withholding-instructions.pdf

Calculation Changes for Nevada Garnishment

HCM Image 53 delivers changes to correctly calculate the amount exempt from garnishment for an employee in the following situation:

- The employee is subject to Nevada Rule ID GENERAL or GENERAL2;
- The employee has a pay frequency of semi-monthly or monthly; and
- The exemption amount is the amount by which weekly disposable earnings exceed 50 times the federal minimum wage.

Prior to the modifications, the exemption amount for the pay period was incorrect because it was computed using two rather than six places to the right of the decimal.

State Lock-In Letter

Modifications have been made to display the Lock-In Details section on the State Tax Data page when changing states.

Prior to these changes, the Lock-In Details section was not displayed on the State Tax Data page when changing between certain states.

Navigation

NavBar > Menu > Payroll for North America > Employee Pay Data USA > > Tax Information > Update Employee Tax Data – State Tax Data

Image: Employee State Tax Data for PA: Lock-in Details section is missing prior to HCM Image 53.

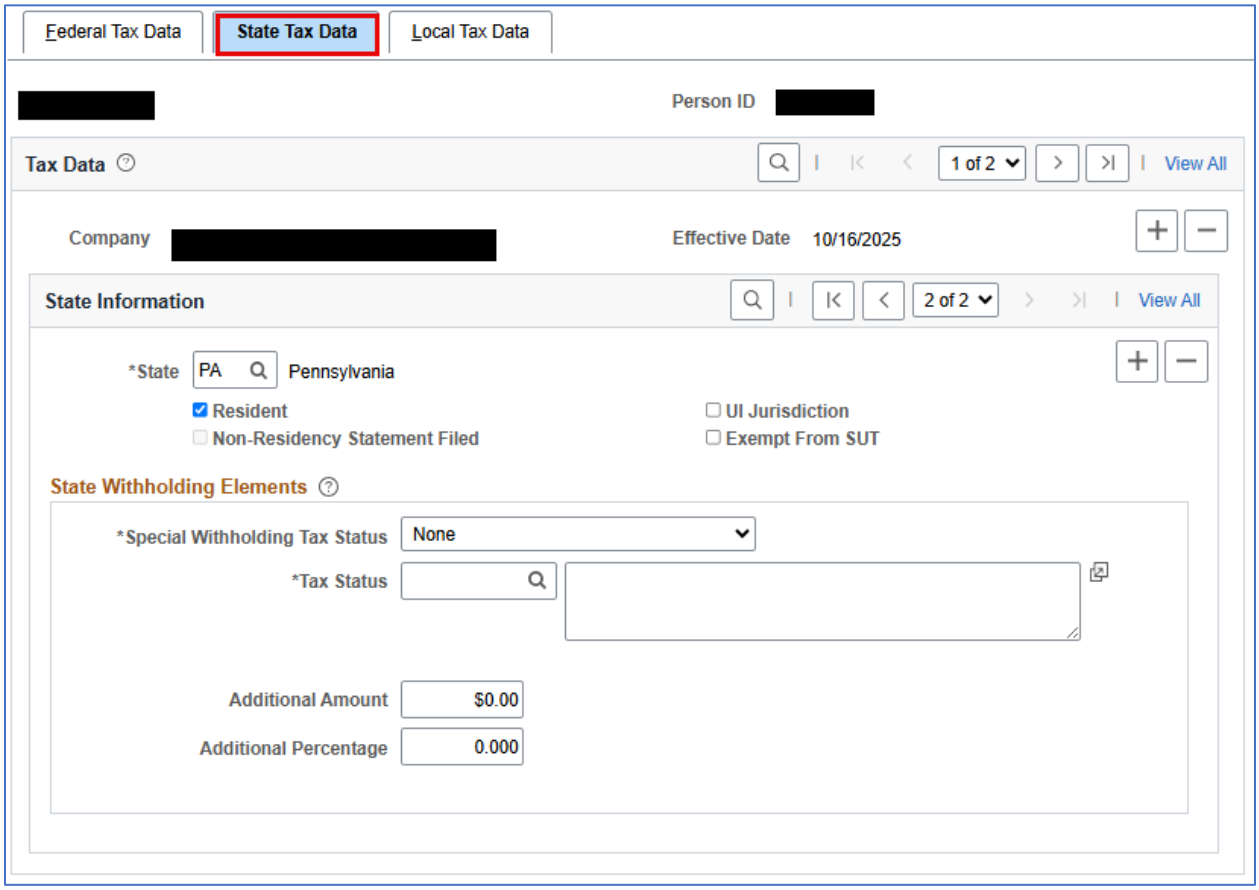
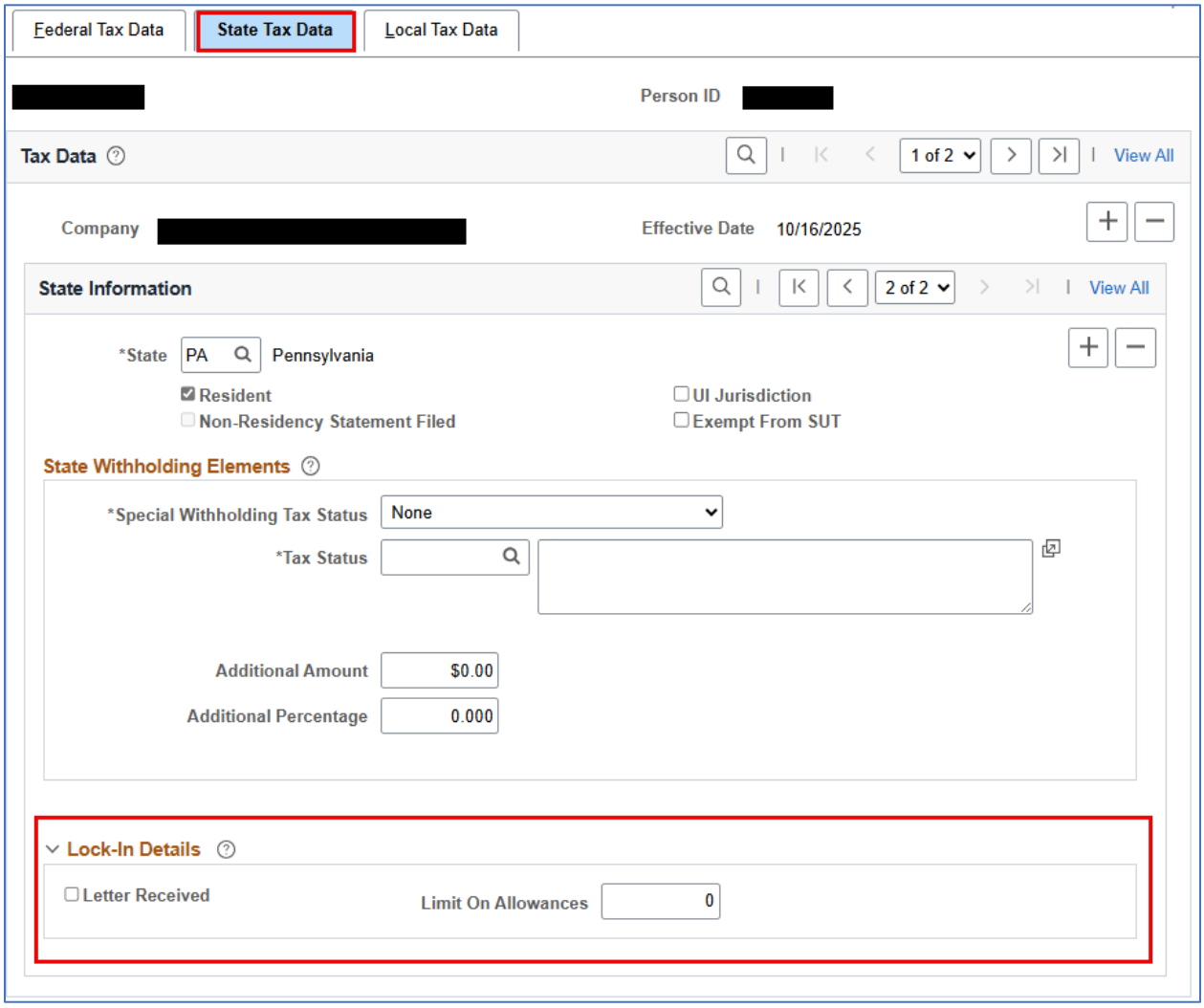


Image: Employee State Tax Data for PA: Lock-in Details section is available after HCM Image 53 is applied.



QRG

[Entering U.S. Employee Tax Data]

Employee Self Service

Paycheck Modeler Tile

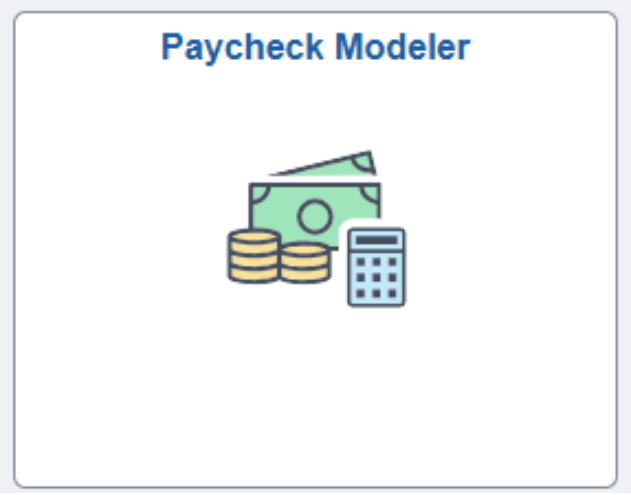
HCM Image 53 delivered a new image for Paycheck Modeler Self Service Tile.

Navigation

HCM Employee Self Service (Homepage) > Payroll (Tile) > Paycheck Modeler (Tile)

Image: Paycheck Modeler Tile prior to HCM Image 53.

Image: Paycheck Modeler Tile after HCM Image 53 is applied.



QRG

9.2 ESS Paycheck Modeler

Paycheck Modeler for New Employees

HCM Image 53 improved the information displayed to U.S. resident employees requesting a modeled check before their first confirmed paycheck.

The message reads: “You are not eligible to use the Paycheck Modeler. A minimum of one paycheck must be processed by the Payroll Department before you are eligible to use the Paycheck Modeler. Please try again after receiving your first paycheck for the selected job.”

After HCM Image 53 is applied, the system also shows the Employee ID.

Navigation

HCM Employee Self Service (Homepage) > Payroll (Tile) > Paycheck Modeler (Tile)

Image: Paycheck Modeler: message to new employees prior to HCM Image 53.

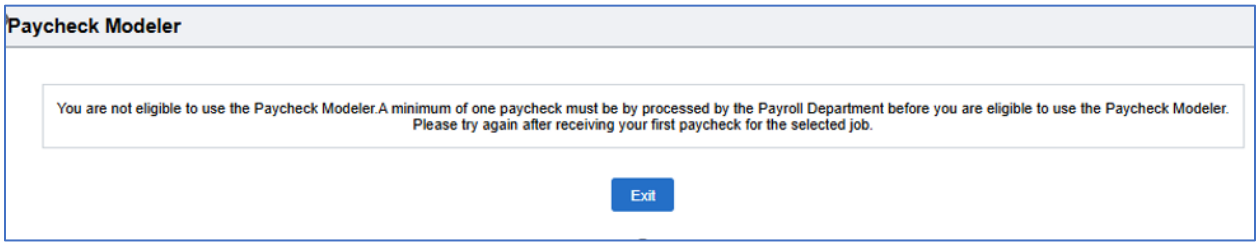
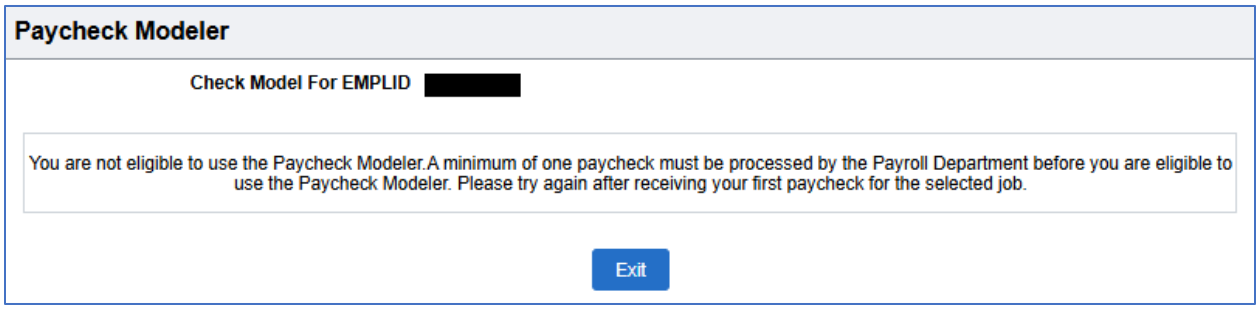


Image: Paycheck Modeler: information displayed to new employees after HCM Image 53 is applied.



QRG

[9.2 ESS Paycheck Modeler]

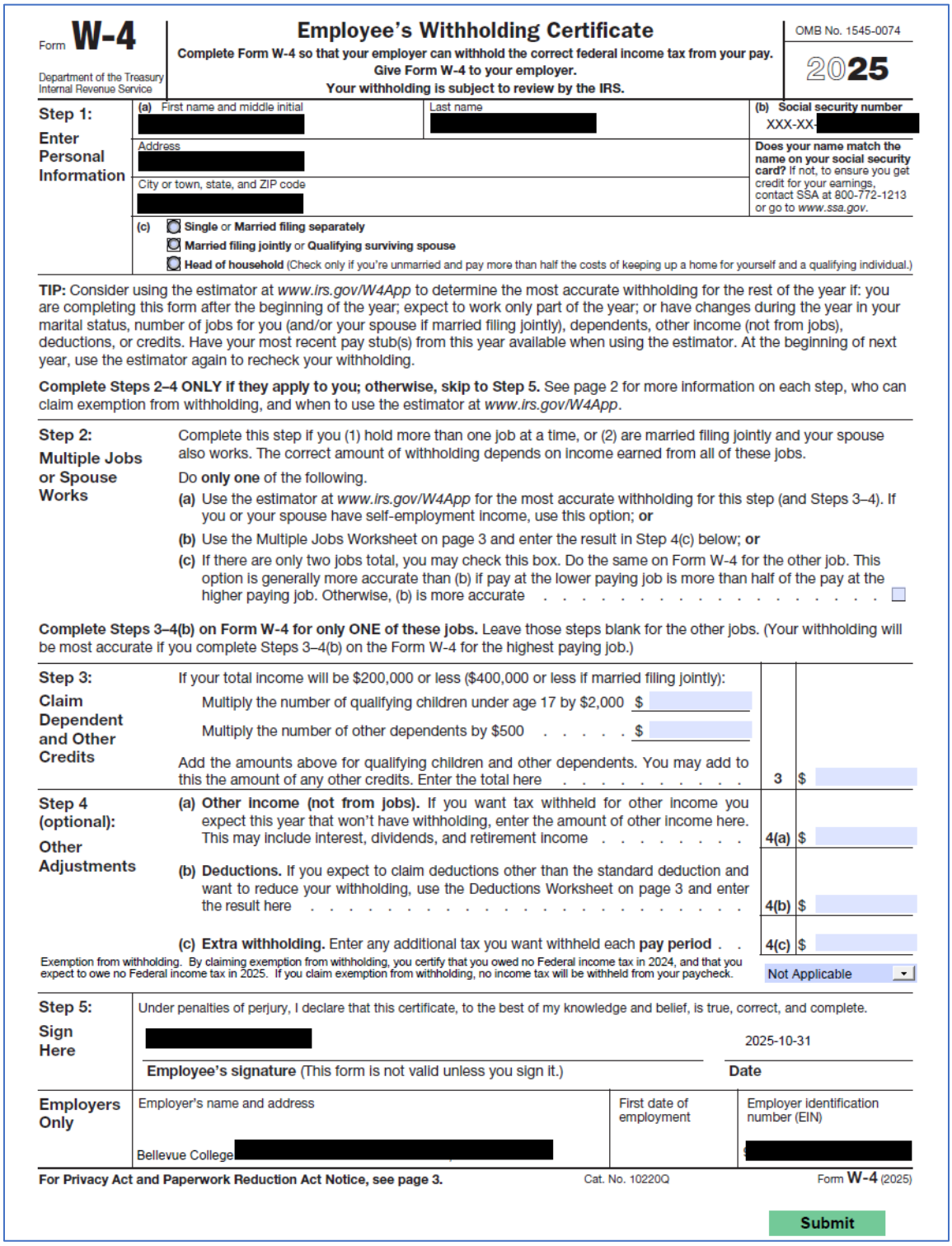
Federal Form W-4

HCM Image 53 modified Federal W-4 Form to correct inconsistent calculation. Prior to the modifications, inconsistent results were calculated at Step 3 depending on how the amounts were entered for qualified children and other dependent amounts.

Navigation

HCM Employee Self Service (Homepage) > Payroll (Tile) > Tax Withholding (Tile)

Image: Federal Form 2025 W-4



Form **W-4**

Department of the Treasury
Internal Revenue Service

Employee's Withholding Certificate

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.

OMB No. 1545-0074

2025

Step 1: Enter Personal Information

(a) First name and middle initial [redacted] Last name [redacted]

(b) Social security number XXX-XX-[redacted]

Address [redacted]

City or town, state, and ZIP code [redacted]

Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to *www.ssa.gov*.

(c) ☐ **Single** or **Married filing separately**
☐ **Married filing jointly** or **Qualifying surviving spouse**
☐ **Head of household** (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)

TIP: Consider using the estimator at *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*.

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* 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 . . . . . ☐

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 $

Step 4 (optional): Other Adjustments

(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) $

Exemption from withholding. By claiming exemption from withholding, you certify that you owed no Federal income tax in 2024, and that you expect to owe no Federal income tax in 2025. If you claim exemption from withholding, no income tax will be withheld from your paycheck. Not Applicable

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.

[redacted] 2025-10-31

Employee's signature (This form is not valid unless you sign it.) **Date**

Employers Only

Employer's name and address: Bellevue College [redacted]

First date of employment

Employer identification number (EIN) [redacted]

For Privacy Act and Paperwork Reduction Act Notice, see page 3. Cat. No. 10220Q Form **W-4** (2025)

Submit

QRG

[9.2 ESS W-4 Withholding]

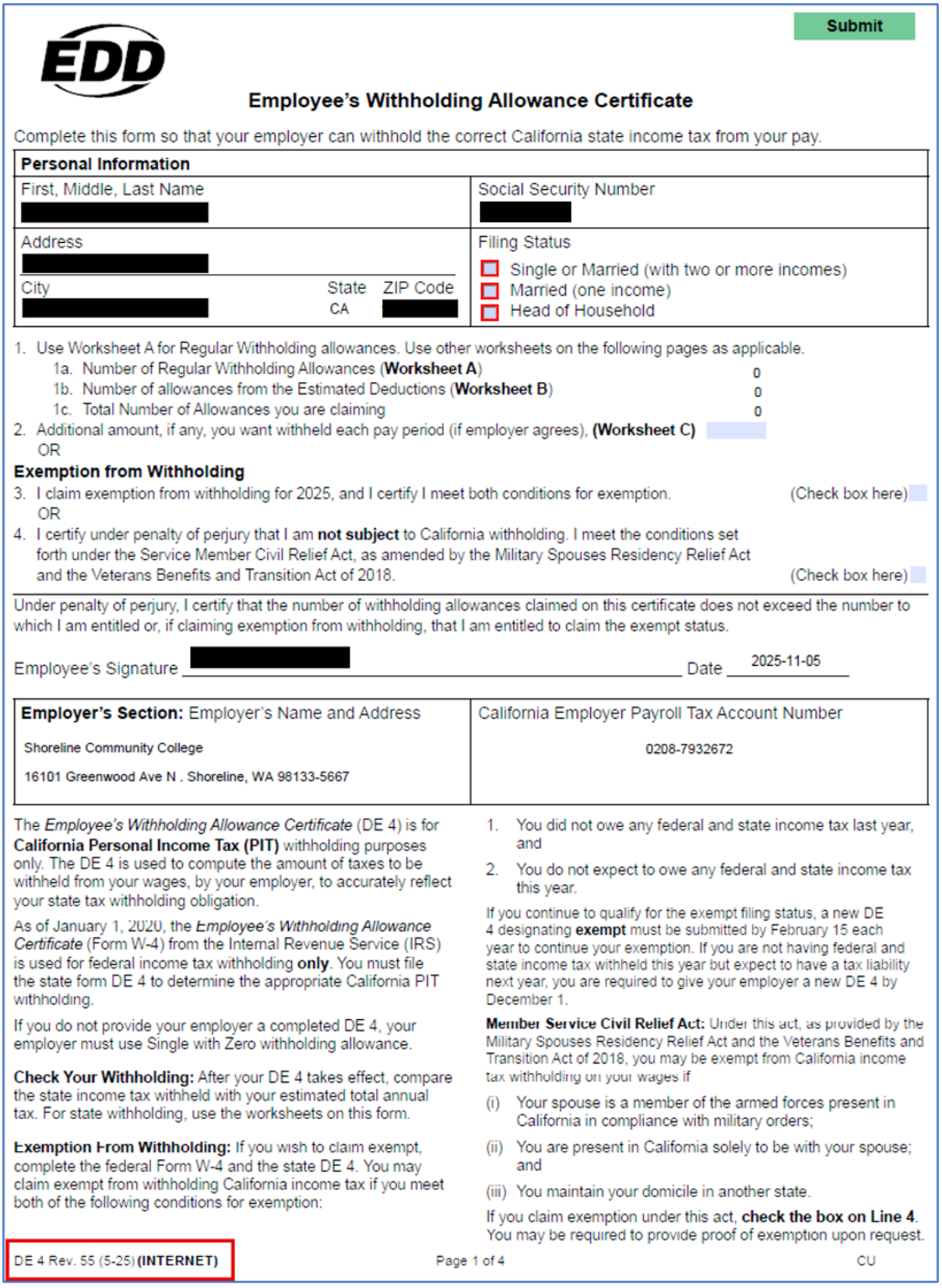
Revised California Form DE 4

HCM Image 53 delivers a revised California Form DE 4 (Rev. 55 (05-25)). Prior version was rev. 55 (01-25).

Navigation

HCM Employee Self Service (Homepage) > Payroll (Tile) > Tax Withholding (Tile)

Image: California DE 4 PDF Form – Rev. 55 (05-25)



Submit

EDD

Employee's Withholding Allowance Certificate

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

Personal Information

First, Middle, Last Name	Social Security Number
[redacted]	[redacted]
Address: [redacted]	Filing Status
City: [redacted] State: CA ZIP Code: [redacted]	☐ 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**) 0
   - 1b. Number of allowances from the Estimated Deductions (**Worksheet B**) 0
   - 1c. Total Number of Allowances you are claiming 0
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 [redacted] Date 2025-11-05

Employer's Section: Employer's Name and Address	California Employer Payroll Tax Account Number
Shoreline Community College 16101 Greenwood Ave N . Shoreline, WA 98133-5667	0208-7932672

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.

DE 4 Rev. 55 (5-25) **(INTERNET)** Page 1 of 4 CU

QRG

[9.2 ESS W-4 Withholding]

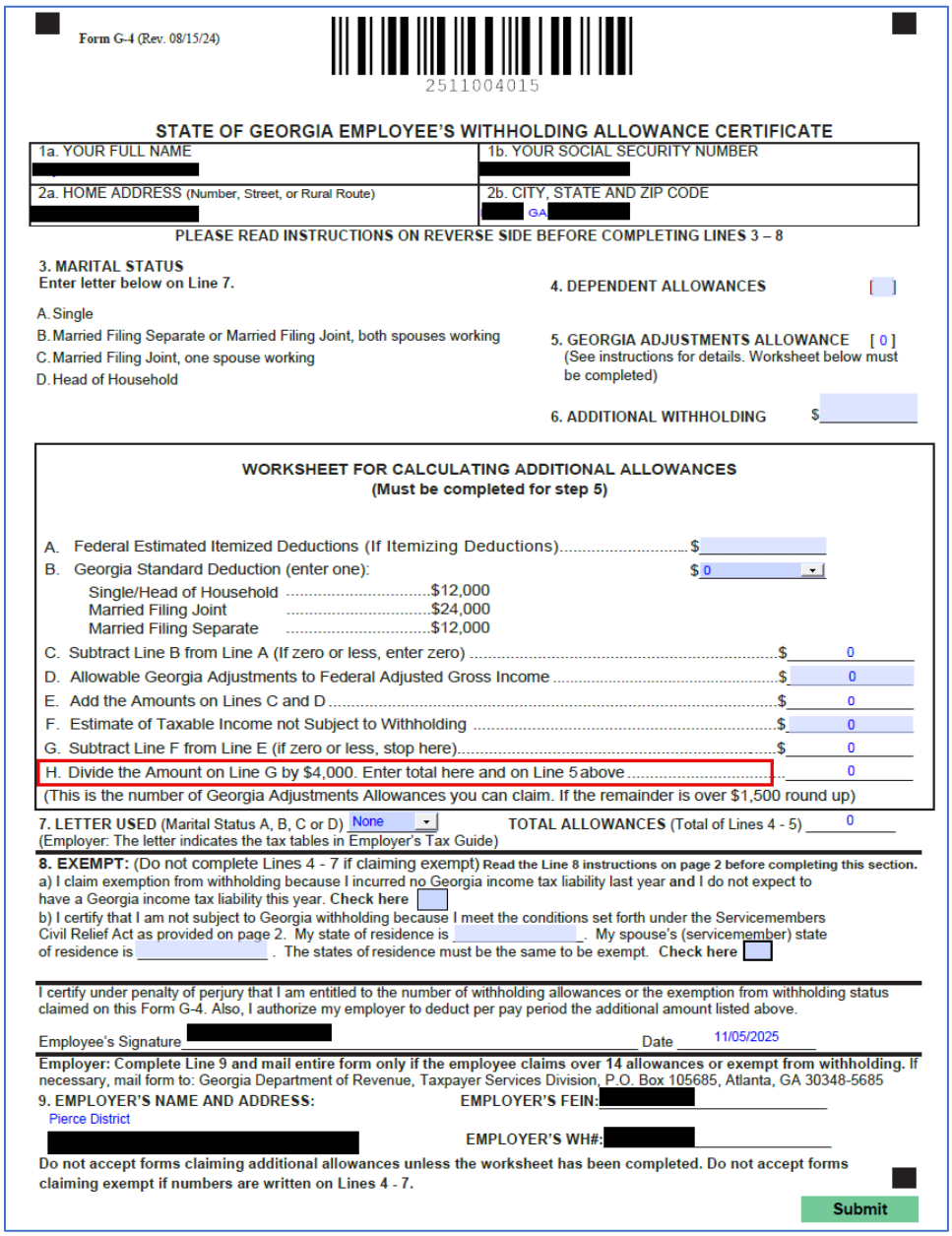
Georgia Form G-4

HCM Image 53 modified form G-4 (rev. 08/15/24; revision date: Dec. 2024) to correct calculation of Line H, which determines Georgia Adjustments Allowance.

Navigation

HCM Employee Self Service (Homepage) > Payroll (Tile) > Tax Withholding (Tile)

Image: Georgia Form G-4 PDF – Rev. 08/15/24



Form G-4 (Rev. 08/15/24)

2511004015

STATE OF GEORGIA EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

1a. YOUR FULL NAME	1b. YOUR SOCIAL SECURITY NUMBER
[redacted]	[redacted]
2a. HOME ADDRESS (Number, Street, or Rural Route)	2b. CITY, STATE AND ZIP CODE
[redacted]	[redacted] GA [redacted]

PLEASE READ INSTRUCTIONS ON REVERSE SIDE BEFORE COMPLETING LINES 3 – 8

3. MARITAL STATUS
Enter letter below on Line 7.

A. Single
B. Married Filing Separate or Married Filing Joint, both spouses working
C. Married Filing Joint, one spouse working
D. Head of Household

4. DEPENDENT ALLOWANCES [ ]

5. GEORGIA ADJUSTMENTS ALLOWANCE [0]
(See instructions for details. Worksheet below must be completed)

6. ADDITIONAL WITHHOLDING $

WORKSHEET FOR CALCULATING ADDITIONAL ALLOWANCES
(Must be completed for step 5)

A.	Federal Estimated Itemized Deductions (If Itemizing Deductions)	$
B.	Georgia Standard Deduction (enter one):	$ 0
	Single/Head of Household $12,000	
	Married Filing Joint $24,000	
	Married Filing Separate $12,000	
C.	Subtract Line B from Line A (If zero or less, enter zero)	$ 0
D.	Allowable Georgia Adjustments to Federal Adjusted Gross Income	$ 0
E.	Add the Amounts on Lines C and D	$ 0
F.	Estimate of Taxable Income not Subject to Withholding	$ 0
G.	Subtract Line F from Line E (if zero or less, stop here)	$ 0
H.	Divide the Amount on Line G by $4,000. Enter total here and on Line 5 above	0

(This is the number of Georgia Adjustments Allowances you can claim. If the remainder is over $1,500 round up)

7. LETTER USED (Marital Status A, B, C or D) None
(Employer: The letter indicates the tax tables in Employer's Tax Guide)

TOTAL ALLOWANCES (Total of Lines 4 - 5) 0

8. EXEMPT: (Do not complete Lines 4 - 7 if claiming exempt) **Read the Line 8 instructions on page 2 before completing this section.**
a) I claim exemption from withholding because I incurred no Georgia income tax liability last year **and** I do not expect to have a Georgia income tax liability this year. **Check here** ☐
b) I certify that I am not subject to Georgia withholding because I meet the conditions set forth under the Servicemembers Civil Relief Act as provided on page 2. My state of residence is _____. My spouse's (servicemember) state of residence is _____. The states of residence must be the same to be exempt. **Check here** ☐

I certify under penalty of perjury that I am entitled to the number of withholding allowances or the exemption from withholding status claimed on this Form G-4. Also, I authorize my employer to deduct per pay period the additional amount listed above.

Employee's Signature [redacted] Date 11/05/2025

Employer: Complete Line 9 and mail entire form only if the employee claims over 14 allowances or exempt from withholding. If necessary, mail form to: Georgia Department of Revenue, Taxpayer Services Division, P.O. Box 105685, Atlanta, GA 30348-5685

9. EMPLOYER'S NAME AND ADDRESS:
Pierce District
[redacted]

EMPLOYER'S FEIN: [redacted]

EMPLOYER'S WH#: [redacted]

Do not accept forms claiming additional allowances unless the worksheet has been completed. Do not accept forms claiming exempt if numbers are written on Lines 4 - 7.

Submit

QRG

9.2 ESS W-4 Withholding

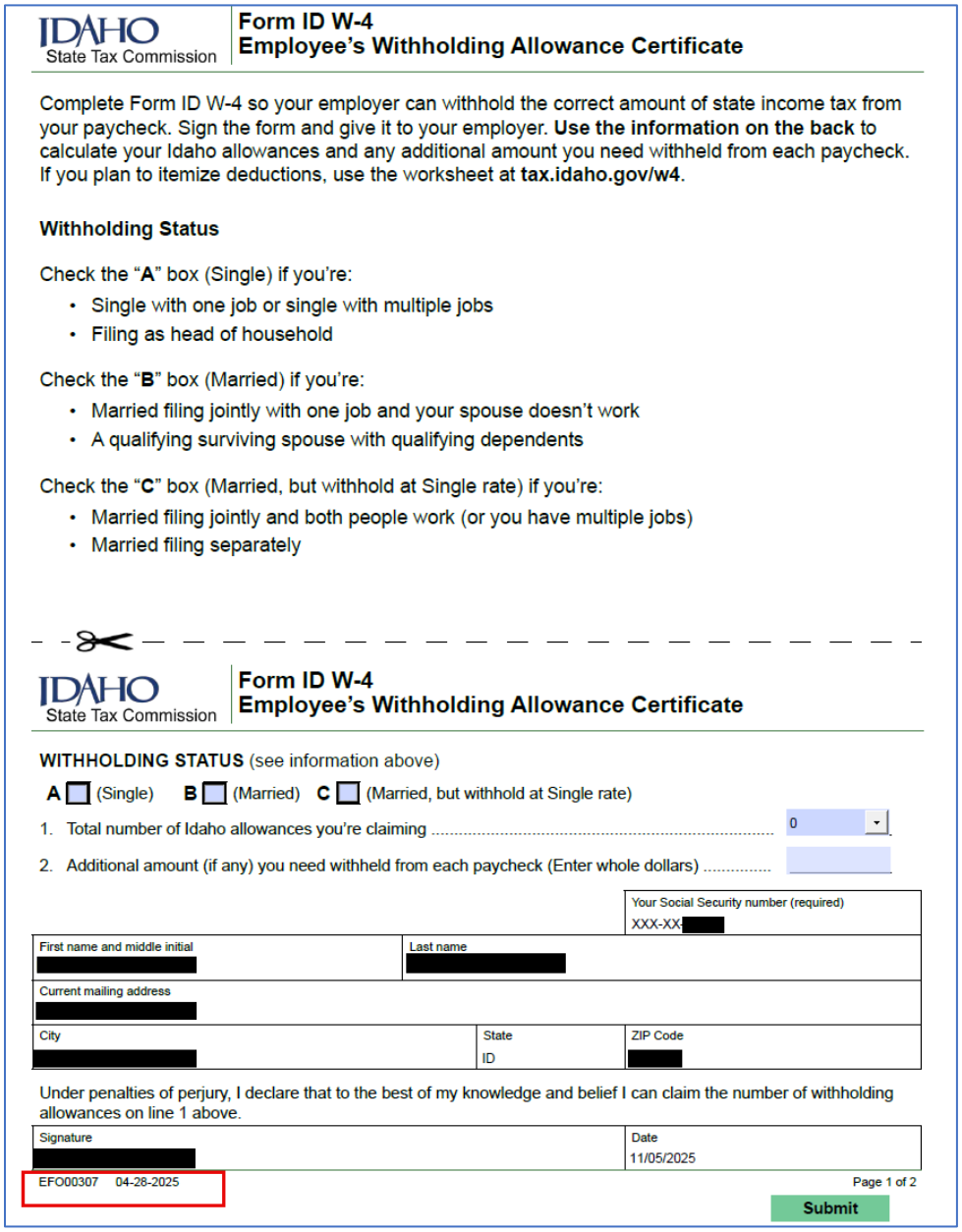
Idaho Form ID W–4

Idaho Form ID W-4 has been updated to rev. 04-28-2025.

Navigation

HCM Employee Self Service (Homepage) > Payroll (Tile) > Tax Withholding (Tile)

Image: Idaho Form ID W-4 – Rev. 04-28-2025



IDAHO State Tax Commission

Form ID W-4
Employee's Withholding Allowance Certificate

Complete Form ID W-4 so your employer can withhold the correct amount of state income tax from your paycheck. Sign the form and give it to your employer. **Use the information on the back** to calculate your Idaho allowances and any additional amount you need withheld from each paycheck. If you plan to itemize deductions, use the worksheet at **tax.idaho.gov/w4**.

Withholding Status

Check the "**A**" box (Single) if you're:

- Single with one job or single with multiple jobs
- Filing as head of household

Check the "**B**" box (Married) if you're:

- Married filing jointly with one job and your spouse doesn't work
- A qualifying surviving spouse with qualifying dependents

Check the "**C**" box (Married, but withhold at Single rate) if you're:

- Married filing jointly and both people work (or you have multiple jobs)
- Married filing separately

IDAHO State Tax Commission

Form ID W-4
Employee's Withholding Allowance Certificate

WITHHOLDING STATUS (see information above)

A ☐ (Single) **B** ☐ (Married) **C** ☐ (Married, but withhold at Single rate)

1. Total number of Idaho allowances you're claiming 0
2. Additional amount (if any) you need withheld from each paycheck (Enter whole dollars) .....

	Your Social Security number (required) XXX-XX[redacted]
First name and middle initial [redacted]	Last name [redacted]
Current mailing address [redacted]	
City [redacted]	State ID / ZIP Code [redacted]

Under penalties of perjury, I declare that to the best of my knowledge and belief I can claim the number of withholding allowances on line 1 above.

Signature [redacted]	Date 11/05/2025

EFO00307 04-28-2025

Page 1 of 2

Submit

QRG

9.2 ESS W-4 Withholding

New York Form IT-2104

Changes have been made to support local tax data updates when the employee submits NY Form IT-2104 from self-service. The logic has been modified to address these issues:

- Local Tax Data was populated in the system for both New York and Yonkers when there was no previous local tax data present for the employee.
- Local Tax Data was populated in the system for both Yonkers and New York when the employee submitted the form without resident box selected.
- Local Tax Data was populated for New York when the resident box selected was for Yonkers.
- Local Tax Data was populated for Yonkers when the resident box selected was for New York.
- Form submission was going to error when employee's previous local tax data was for P0047-MCTMT ZONE 2 PAYROLL TAX.

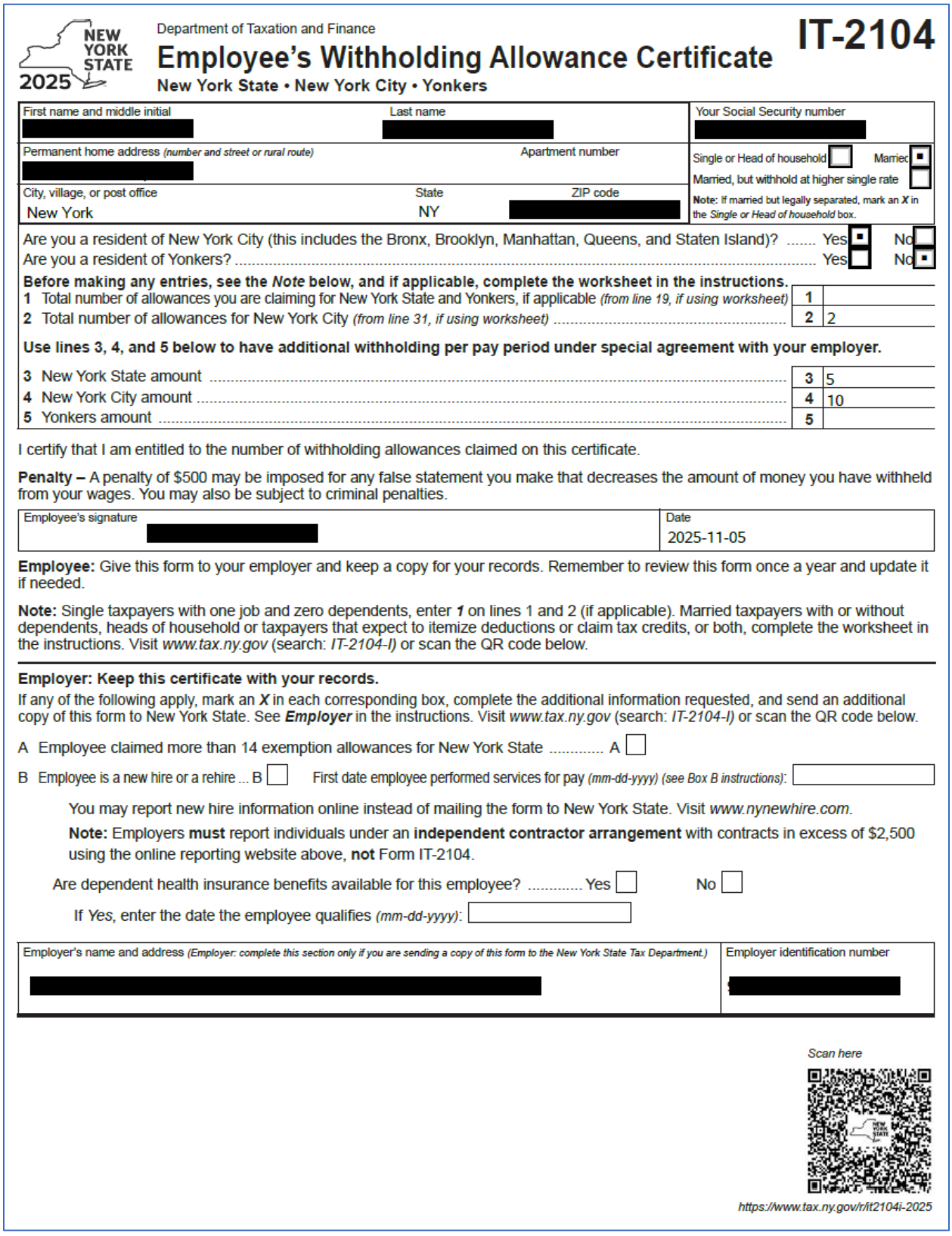
Navigation

IT-2104 Form: HCM Employee Self Service (Homepage) > Payroll (Tile) > Tax Withholding (Tile)

Employee State Tax Data: NavBar > Menu > Payroll for North America > Employee Pay Data USA > > Tax Information > Update Employee Tax Data – State Tax Data

Employee Local Tax Data: NavBar > Menu > Payroll for North America > Employee Pay Data USA > > Tax Information > Update Employee Tax Data – Local Tax Data

Image: New York Form IT-2104



NEW YORK STATE 2025

Department of Taxation and Finance

Employee's Withholding Allowance Certificate

New York State • New York City • Yonkers

IT-2104

First name and middle initial	Last name	Your Social Security number
[redacted]	[redacted]	[redacted]

Permanent home address *(number and street or rural route)*	Apartment number	Single or Head of household ☐ Married ☒ Married, but withhold at higher single rate ☐
[redacted]		**Note:** If married but legally separated, mark an *X* in the *Single or Head of household* box.

City, village, or post office	State	ZIP code
New York	NY	[redacted]

Are you a resident of New York City (this includes the Bronx, Brooklyn, Manhattan, Queens, and Staten Island)? ..... Yes ☒ No ☐

Are you a resident of Yonkers? ..... Yes ☐ No ☒

Before making any entries, see the *Note* below, and if applicable, complete the worksheet in the instructions.

1	Total number of allowances you are claiming for New York State and Yonkers, if applicable *(from line 19, if using worksheet)*	**1**
2	Total number of allowances for New York City *(from line 31, if using worksheet)*	**2** 2

Use lines 3, 4, and 5 below to have additional withholding per pay period under special agreement with your employer.

3	New York State amount	**3** 5
4	New York City amount	**4** 10
5	Yonkers amount	**5**

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

Penalty – A penalty of $500 may be imposed for any false statement you make that decreases the amount of money you have withheld from your wages. You may also be subject to criminal penalties.

Employee's signature	Date
[redacted]	2025-11-05

Employee: Give this form to your employer and keep a copy for your records. Remember to review this form once a year and update it if needed.

Note: Single taxpayers with one job and zero dependents, enter ***1*** on lines 1 and 2 (if applicable). Married taxpayers with or without dependents, heads of household or taxpayers that expect to itemize deductions or claim tax credits, or both, complete the worksheet in the instructions. Visit *www.tax.ny.gov* (search: *IT-2104-I)* or scan the QR code below.

Employer: Keep this certificate with your records.

If any of the following apply, mark an ***X*** in each corresponding box, complete the additional information requested, and send an additional copy of this form to New York State. See ***Employer*** in the instructions. Visit *www.tax.ny.gov* (search: *IT-2104-I)* or scan the QR code below.

A Employee claimed more than 14 exemption allowances for New York State ..... A ☐

B Employee is a new hire or a rehire ... B ☐ First date employee performed services for pay *(mm-dd-yyyy) (see Box B instructions)*: ☐

You may report new hire information online instead of mailing the form to New York State. Visit *www.nynewhire.com*.

Note: Employers **must** report individuals under an **independent contractor arrangement** with contracts in excess of $2,500 using the online reporting website above, **not** Form IT-2104.

Are dependent health insurance benefits available for this employee? ..... Yes ☐ No ☐

If *Yes*, enter the date the employee qualifies *(mm-dd-yyyy)*: ☐

Employer's name and address *(Employer: complete this section only if you are sending a copy of this form to the New York State Tax Department.)*	Employer identification number
[redacted]	[redacted]

Scan here

https://www.tax.ny.gov/r/it2104i-2025

Image: Employee State Tax Data populated from self-service IT-2104 form submission for a NY resident.

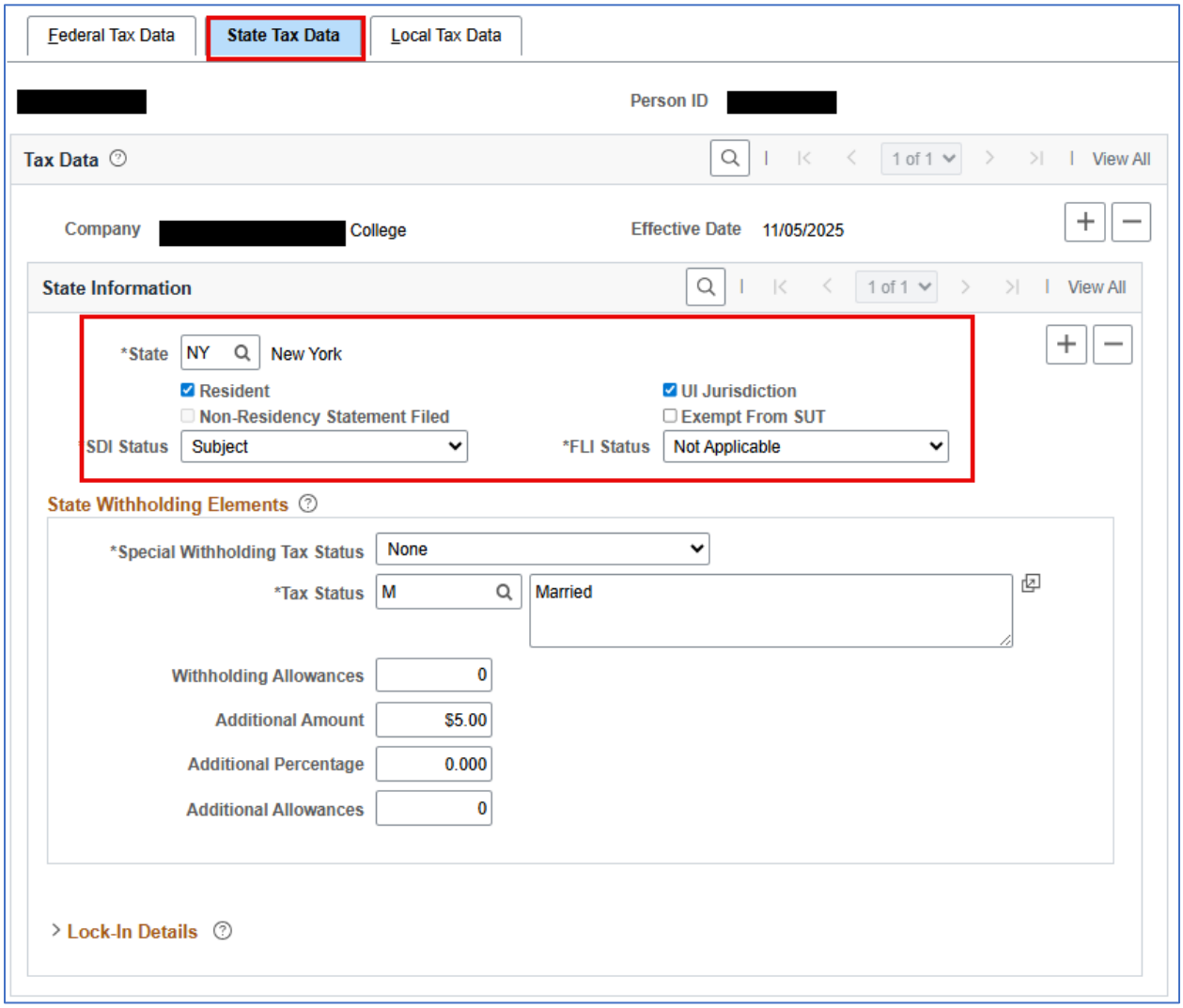
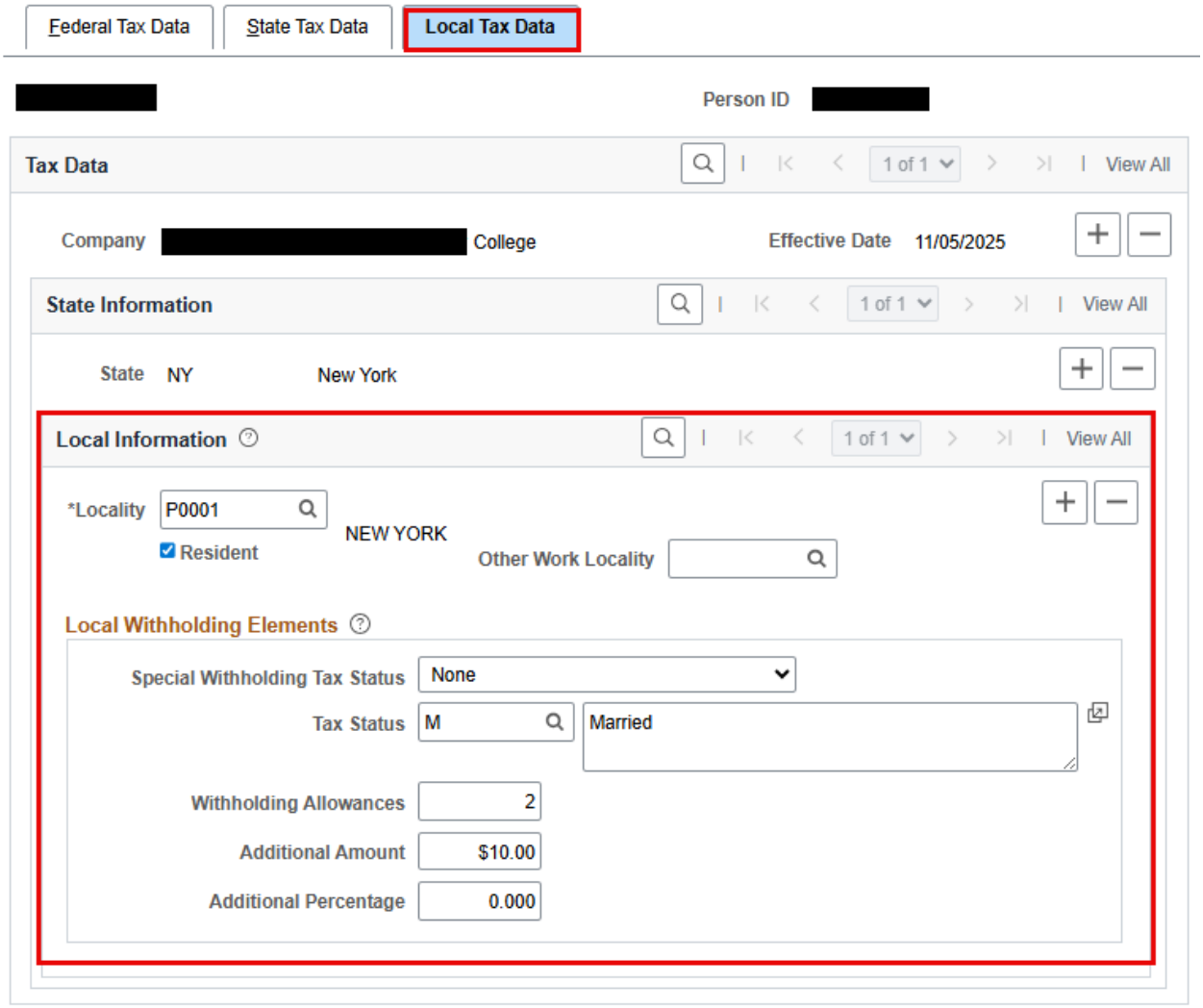


Image: Employee Local Tax Data populated from self-service IT-2104 form submission for a NY resident.



QRG

[9.2 ESS W-4 Withholding]

[Entering U.S. Employee Tax Data]

Washington State Board for Community and Technical Colleges