COMMUNITY AND TECHNICAL COLLEGES
Washington State Board

ctcLink

Human Capital Management

Image 55 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

Florida (FL) - A new table entry effective-dated 09/30/2026 is added to deliver the Florida state minimum wage increase from $14.00 to $15.00 per hour. https://www.state.gov/wp-content/uploads/2021/01/2021-01-29-Notice-FL-Minimum-Wage-Increase.pdf

Maryland (MD) - A new table entry effective-dated 01/01/2026 is added to include the increase in the standard deduction amount from $3,350 to $3,400 for tax year 2026. For each of the Maryland state codes, a new State Tax Table entry effective-dated 01/01/2026 is added to include the increase in the standard deduction amount from $3,350 to $3,400 for tax year 2026. https://www.marylandcomptroller.gov/content/dam/mdcomp/tax/instructions/withholding/2026/withholding-guide.pdf

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

Minnesota (MN) - The table entry dated 01/01/2026, previously delivered in Tax Update 26-A, is updated to include the increase in the tax rate from 0.050000 to 0.140000 for Tax Class = Unemployment-Special.

Note: This tax class does not apply to CTC Colleges.

New York (NY) - The table entry dated 01/01/2026, previously delivered in Tax Update 25-D is updated to deliver the New York state minimum wage increase from $16.50 to $17.00 per hour. https://ux.labor.ny.gov/minimum-wage-lookup/

Ohio (OH) - The table entry dated 01/01/2026, previously delivered in Tax Update 26-A, is updated to deliver the Ohio state minimum wage increase from $10.70 to $11.00 per hour. https://com.ohio.gov/about-us/media-center/news/ohio+minimum+wage+set+to+increase+in+2026

Oregon (OR) - A new table entry effective-dated 07/01/2026 is added to deliver the Oregon state minimum wage increase from $16.30 to $16.80 per hour. https://www.oregon.gov/boli/workers/Pages/minimum-wage-schedule.aspx

Utah (UT) - A new table entry effective-dated 06/01/2026 is added to deliver Utah withholding tax changes effective for wages paid on or after 01 June 2026, as published by the Utah State Tax

Commission. https://tax.utah.gov/forms/pubs/pub-14/

Garnishment Rule Changes

State	Rule ID	EFFECTIVE DATE	ACTION
NY	GEN-DE2	01/01/2026	A row is added to update the table entry for this garnishment rule to use the new state minimum hourly wage of $17.00 (previously $16.50) in the exemption calculation.
NY	GEN-DE3	01/01/2026	A row is added to update the table entry for this garnishment rule to use the new state minimum hourly wage of $16.00 (previously $15.50) in the exemption calculation.
OR	GENERAL	07/01/2026	A new row effective-dated 07/01/2026 updates the weekly exempt amount of disposable earnings from $338.00 to $400.00, as specified in Oregon SB 1595. https://olis.oregonlegislature.gov/liz/2024R1/Downloads/MeasureDocument/SB1595/Enrolled

Expand Garnishment Fields

HCM Image 53 HCM Image 55 delivers modifications to pages used to specify employee garnishment data and to pages used to override a garnishment deduction in order to increase the size of certain fields to accept values up to 99,999,999.99.

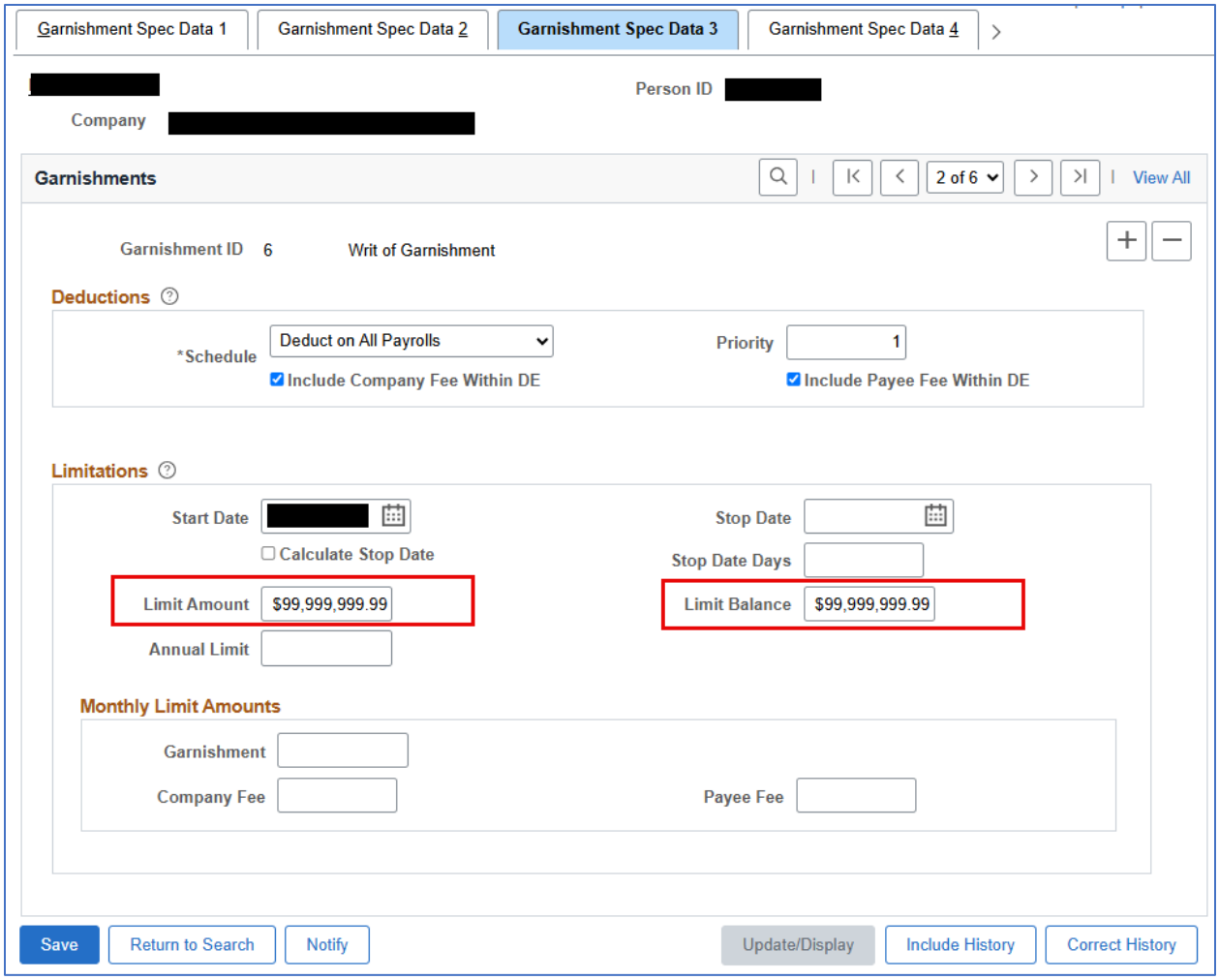
These fields include the following: Limit Amount, Annual Limit, Garnishment, Limit Balance on the Garnishment Spec Data 3 page and Flat Amount field on the Garnishment Spec Data 4 page.

Prior to the modifications, these fields only accepted values up to 999,999.99.

Navigation

NavBar > Menu > Payroll for North America > Employee Pay Data USA > Deductions > Create Garnishments

Image: Create Garnishments - Garnishment Spec Data 3: Limit Amount and Limit Balance accept value 99,999,999.99 after HCM Image 55 is applied.



QRG

[Assign Garnishments to Employees]

Iowa State Tax Data

Modifications have been made to update the labels on the Iowa Employee State Tax Data page to reflect the new line numbers on 2026 IA W-4.

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 IA: State withholding elements prior to HCM Image 55.

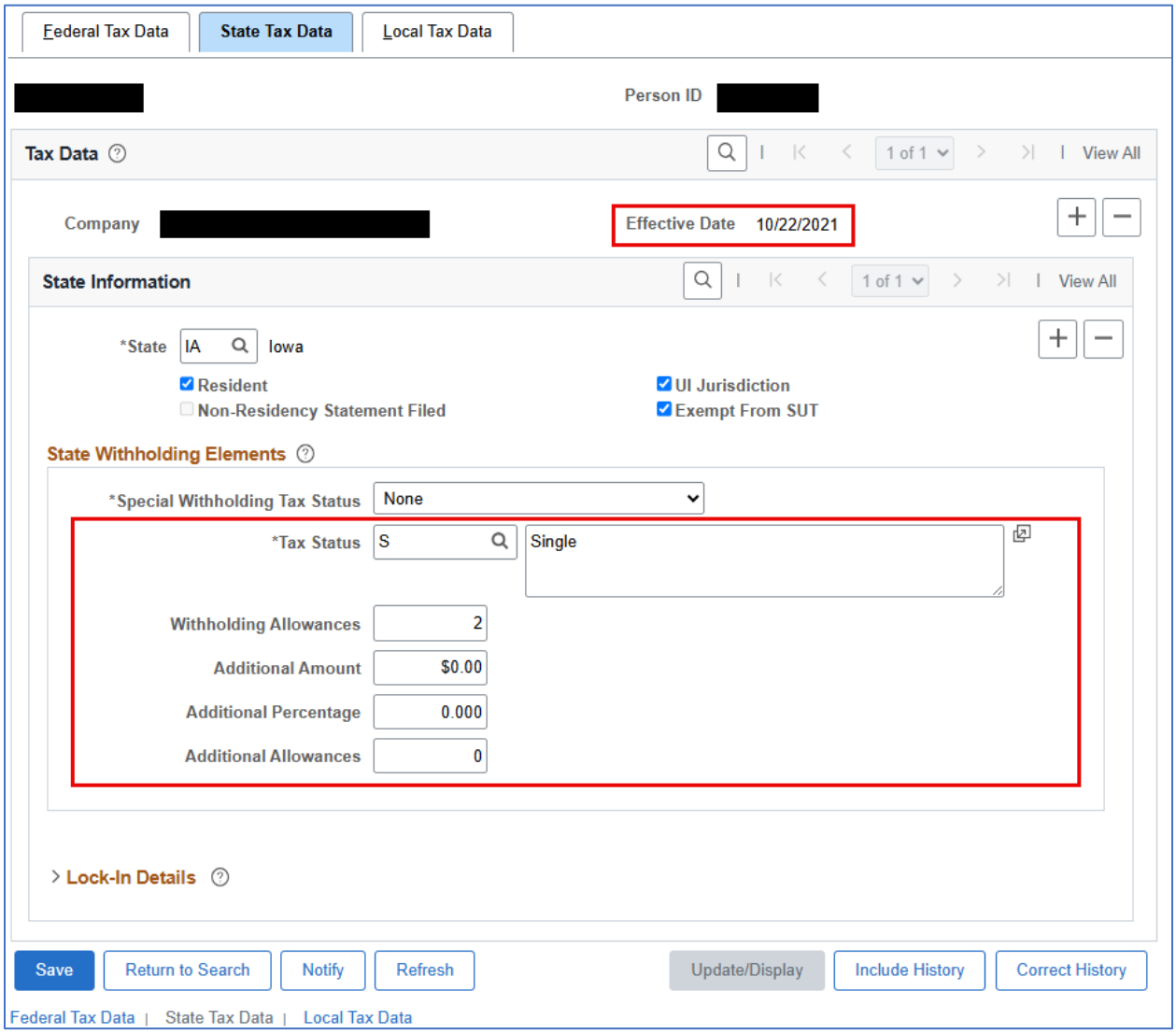
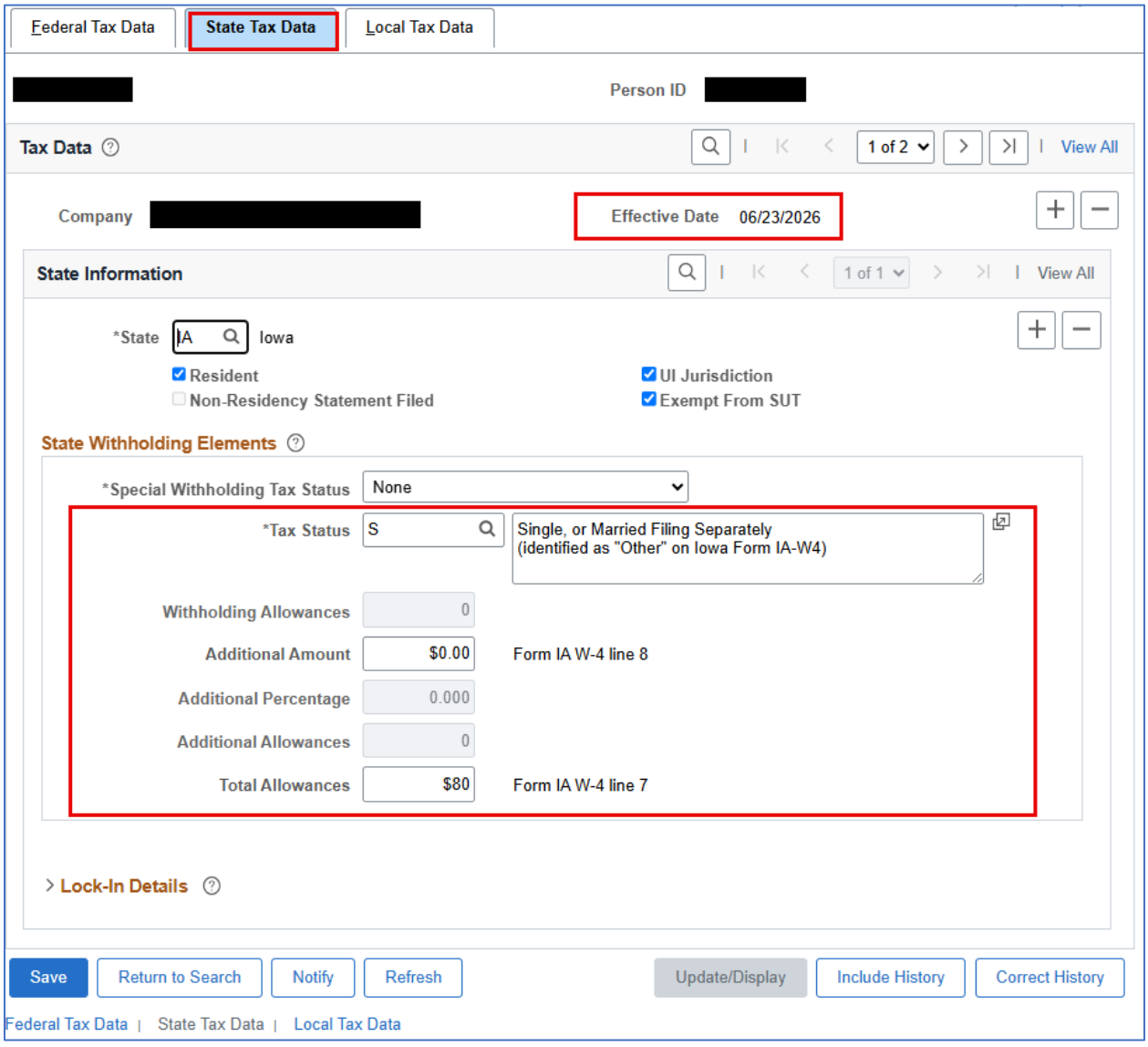


Image: Employee State Tax Data for IA: State withholding elements after HCM Image 55.



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Enter U.S. Employee Tax Data

New Feature: Convert Administrator's View W-2/W-2c Form to Fluid

HCM Image 55 added the ability for administrators to access employees' W-2/W-2c year-end forms in Fluid, with the same view and experience as employees.

Navigation

NavBar > Menu > Payroll for North America > US Annual Processing > Create W-2 Data > View W-2/W-2c Forms

Image: View W-2/W-2c Forms – Search page prior to HCM Image 55.

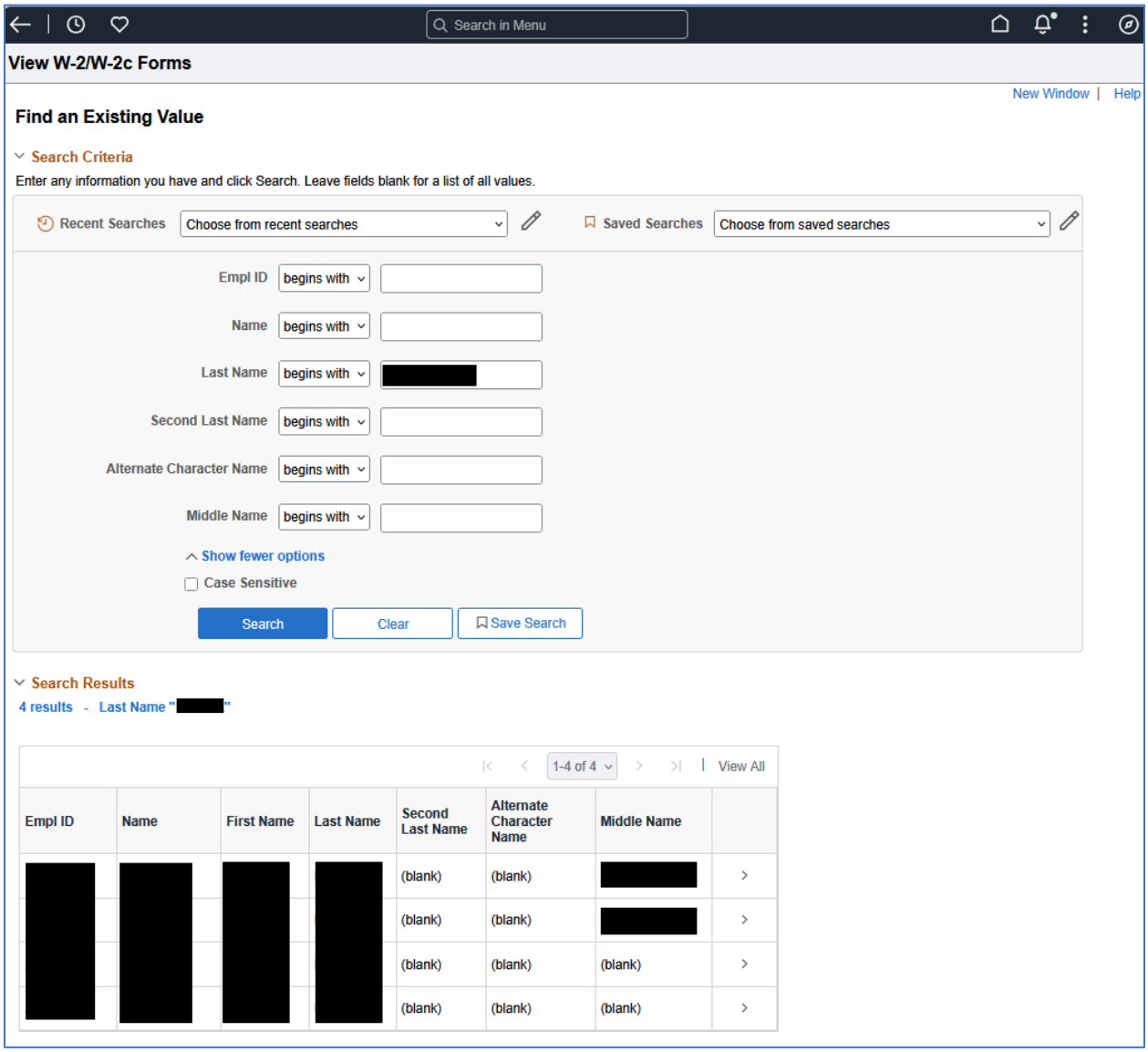


Image: View W-2/W-2c Forms – Search page after HCM Image 55 is applied.

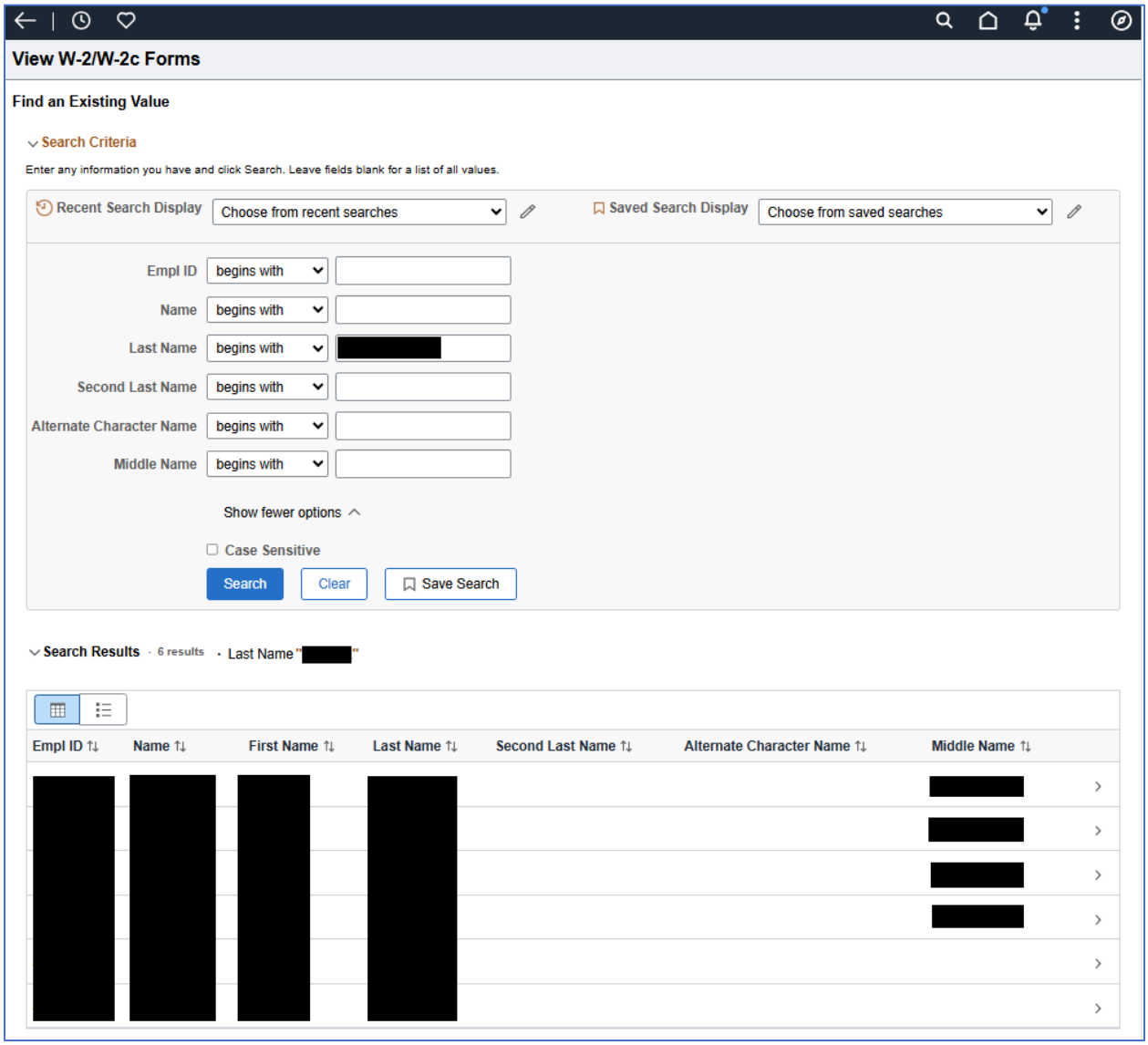


Image: View W-2/W-2c Forms for an employee from Search Results prior to HCM Image 55.

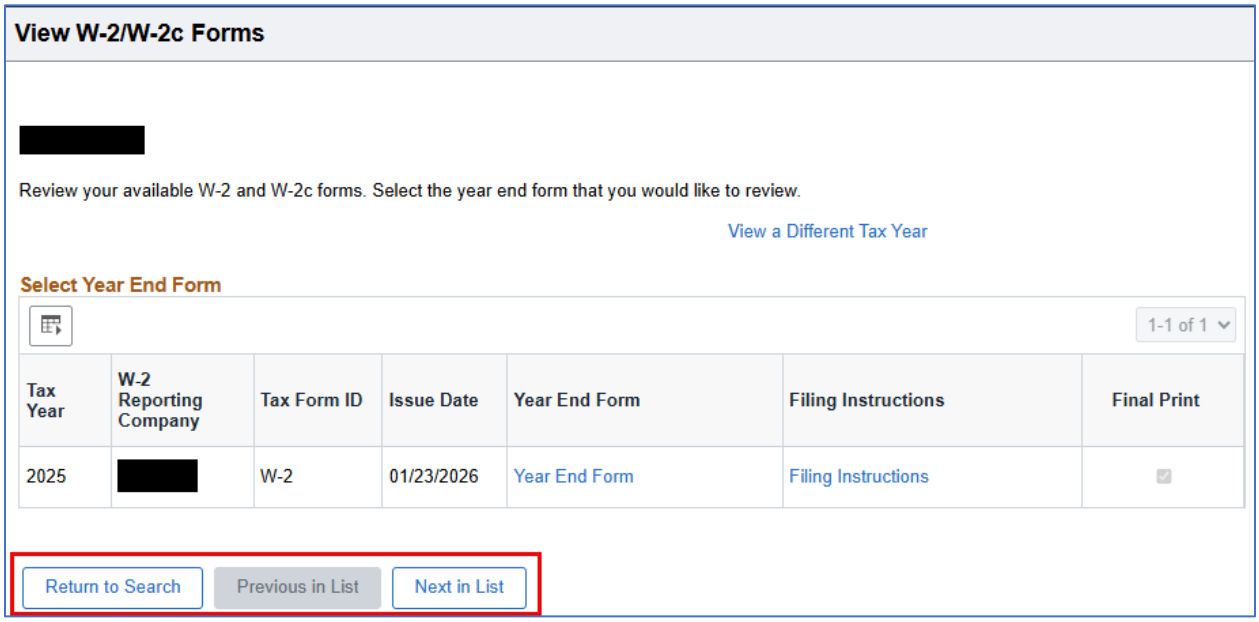
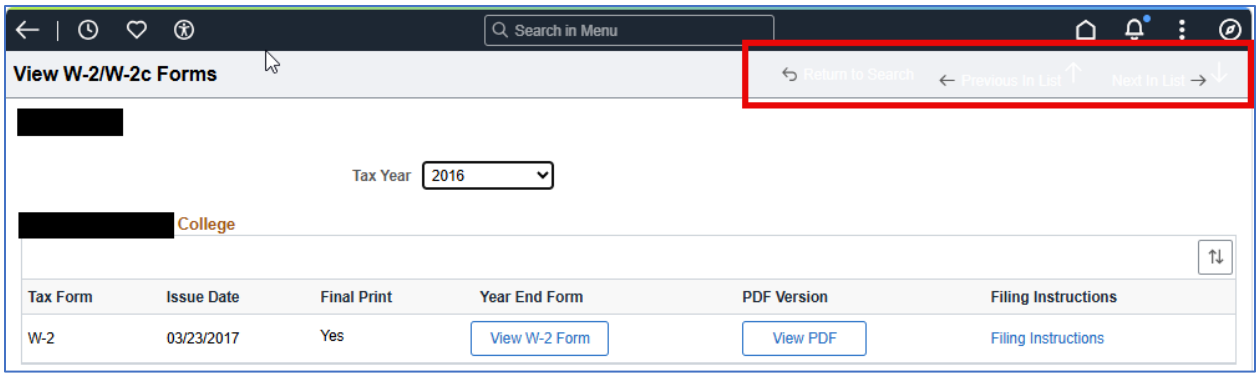


Image: View W-2/W-2c Forms for an employee from Search Results after HCM Image 55.



QRG

[View W-2/W-2c Form for an Employee and Download or Print]

Employee Self Service

Paycheck Modeler

HCM Image 55 modified Fluid Paycheck Modeler Federal Tax Withholding page to allow the amount entered for qualifying children to be in multiples of $2,200.

Prior to this change, the amount was multiplied by $2,000.

Navigation

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

Image: Paycheck Modeler – Model Federal Tax Withholding prior to HCM Image 55.

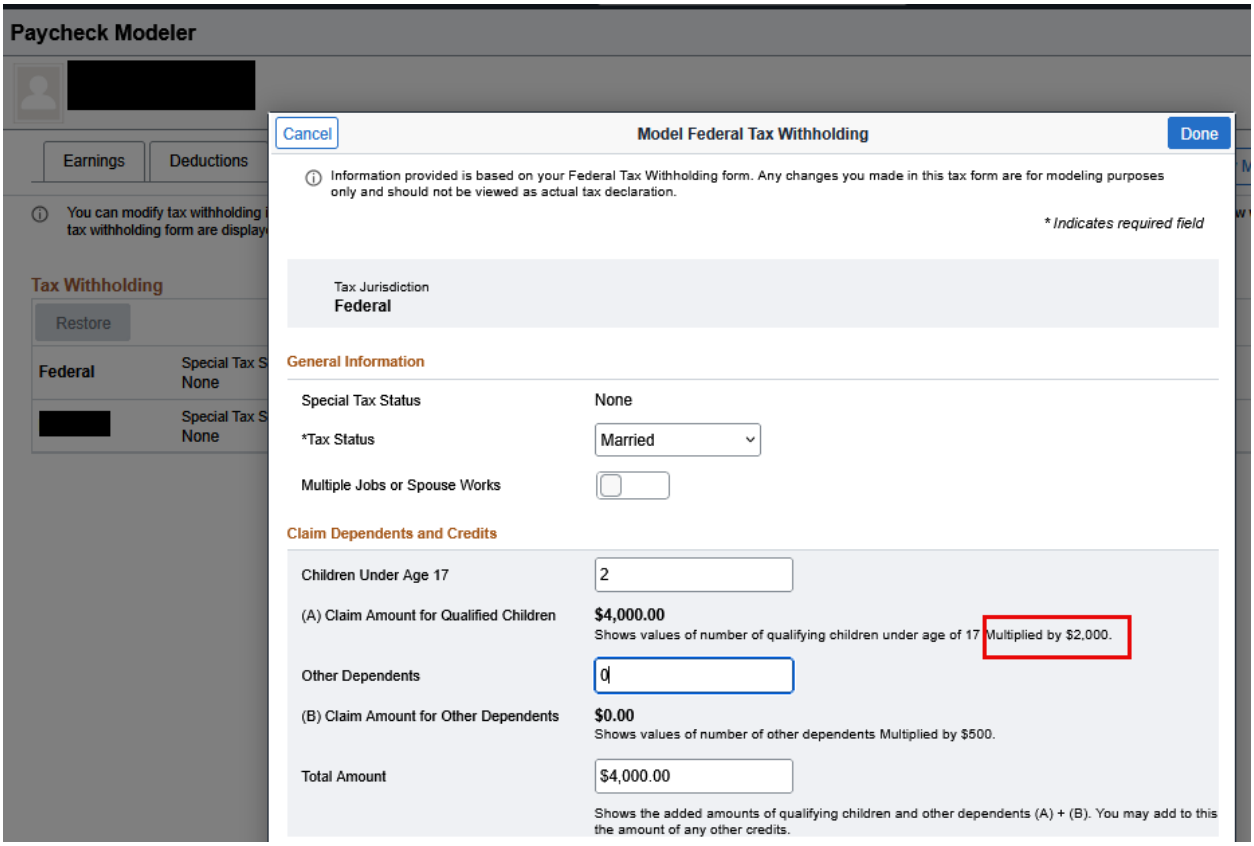
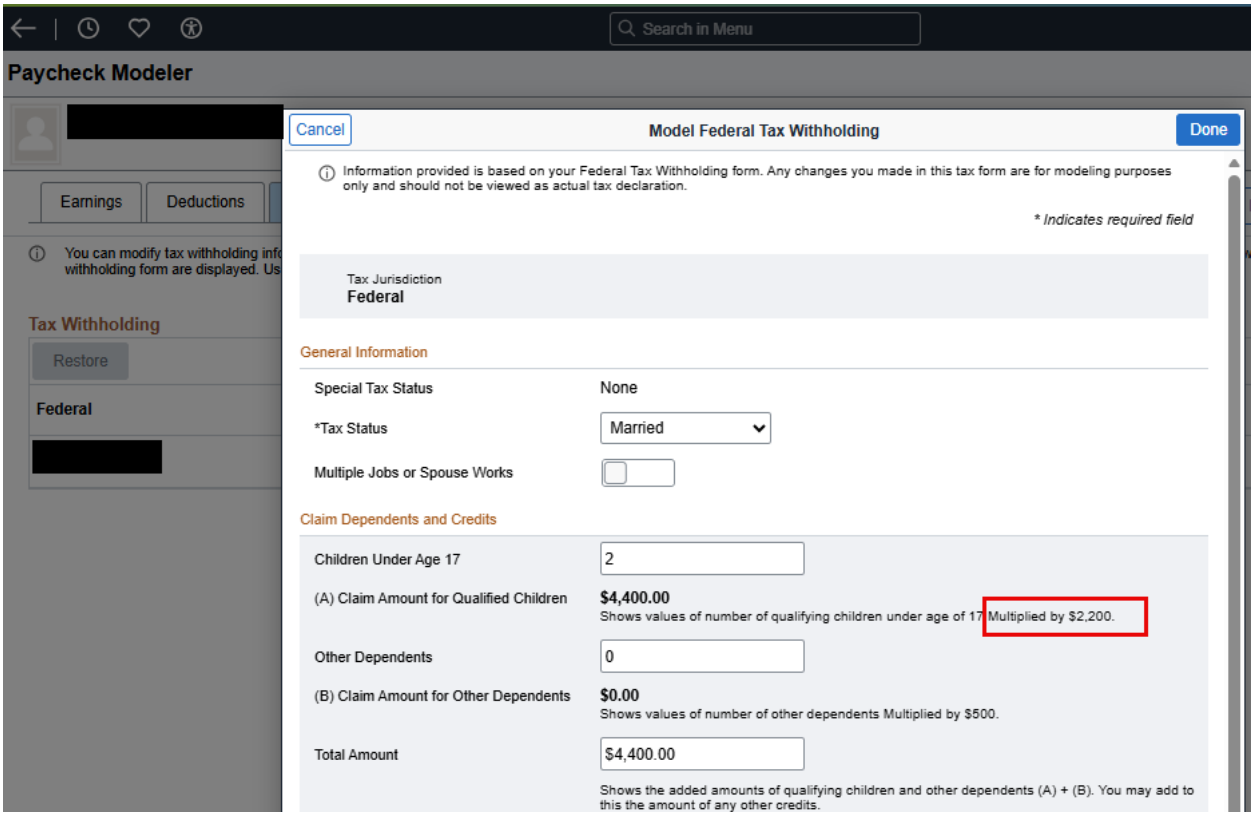


Image: Paycheck Modeler – Model Federal Tax Withholding after HCM Image 55 is applied.



QRG

9.2 ESS Paycheck Modeler

Display Minnesota ER PFML on Wage Statements

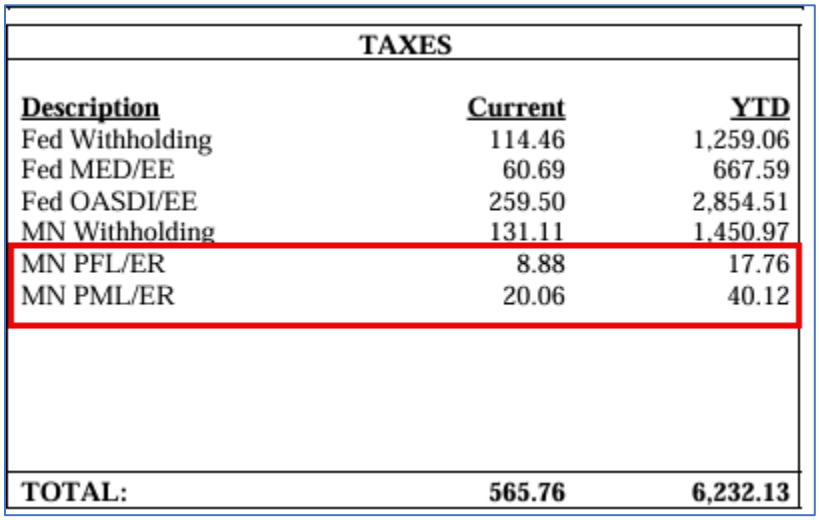
To comply with Minn. Stat. §181.032(b)(7), modifications have been made to display the Minnesota PFML employer premiums on employee wage statements.

Prior to the modifications, only Minnesota Paid Family and Medical Leave employee premiums were displayed on wage statements.

Navigation

HCM Employee Self Service (Homepage) > Payroll (Tile) > Paychecks (Tile)

Image: Employee Paycheck Taxes: If applicable, MN PFL/ER and MN PML/ER are displayed on paystub after HCM Image 55 is applied.



TAXES		
Description	**Current**	**YTD**
Fed Withholding	114.46	1,259.06
Fed MED/EE	60.69	667.59
Fed OASDI/EE	259.50	2,854.51
MN Withholding	131.11	1,450.97
MN PFL/ER	8.88	17.76
MN PML/ER	20.06	40.12
TOTAL:	**565.76**	**6,232.13**

QRG

ESS Viewing Pay History

New Feature: Download Multiple Wage Statements

Payroll for North America delivers a new feature that allows bulk creation of wage statements for a specific date range, enabling employees to download multiple statements as a single consolidated PDF file – SSPUSDWD.

Note: The ctcLink custom-designed section "Summary of Leave Balances" will not appear on the consolidated wage statements SSPUSDWD.pdf file. Instead, the delivered template will be displayed without showing balance information.

Navigation

HCM Employee Self Service (Homepage) > Payroll (Tile) > Paychecks (Tile)

Image: Employee Paychecks: New feature “Download Wage Statements” is available after HCM Image 55 is applied.

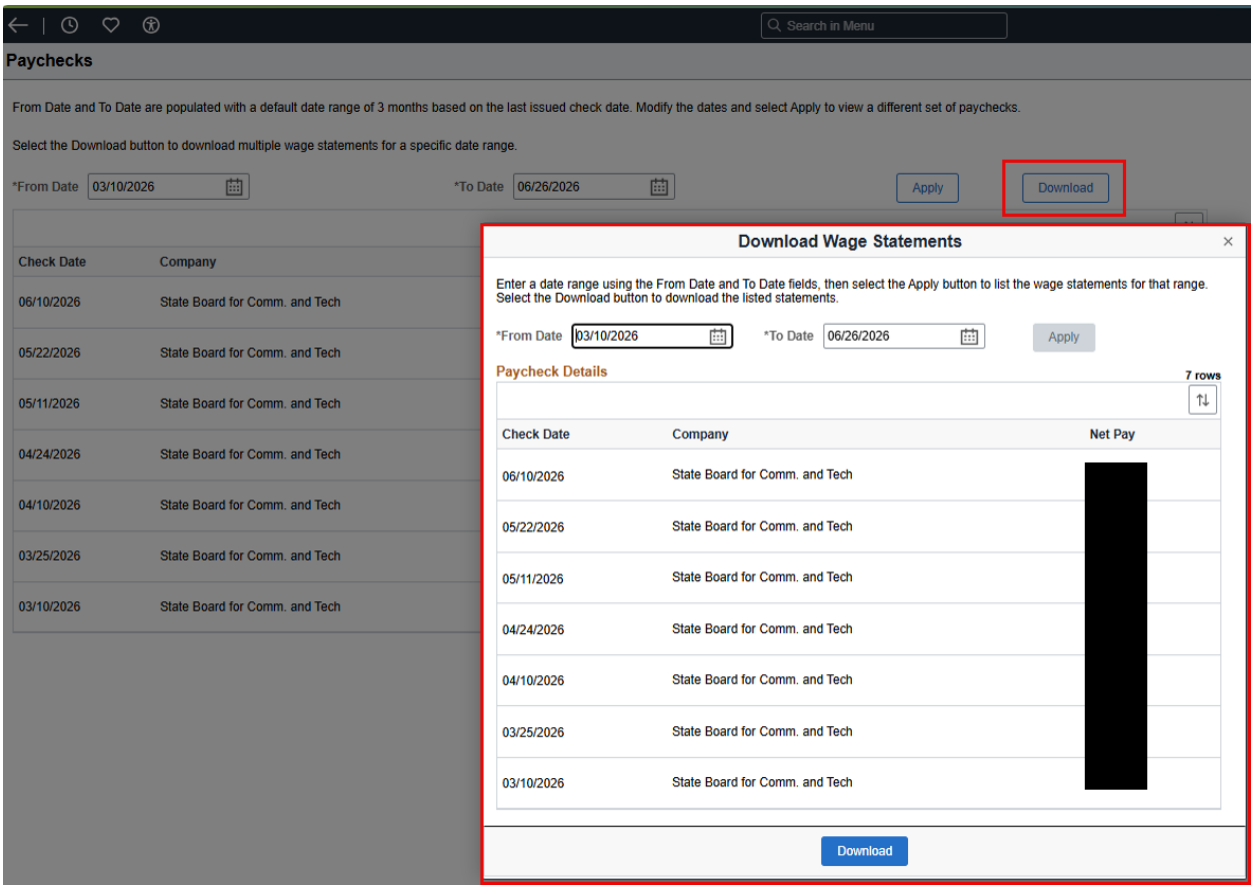
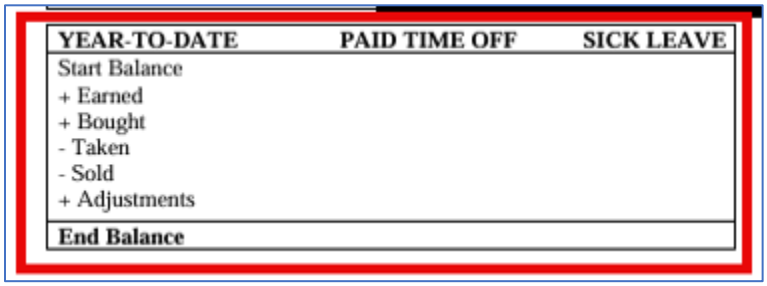


Image: Download Multiple Wage Statements - consolidated SSPUSDWD.pdf file: custom-designed section “Summary of Leave Balances” is replaced by delivered “Year-To-Date/Paid Time Off/Sick Leave” section, which shows no balance.



QRG

[ESS Viewing Pay History]

Federal Form W-4

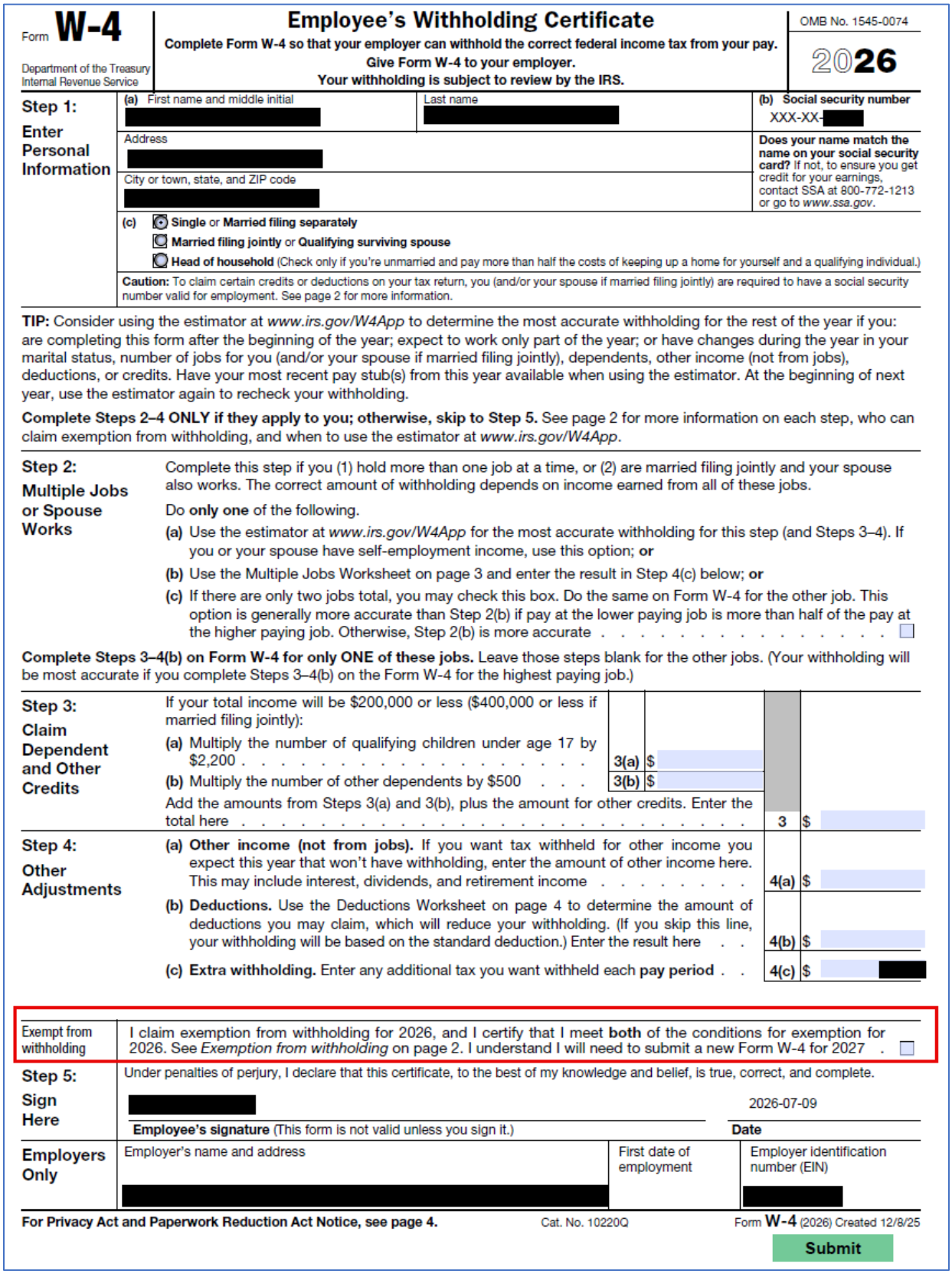
HCM Image 55 redelivers the updatable PDF version of the 2026 revision of U.S. Federal Form W-4 to eliminate the display of verbiage from earlier versions of the form related to the Exempt from Withholding checkbox, located between Step 4 and Step 5.

Prior to the modifications, the words Exempt or Not Applicable (corresponding to options selected from a drop-down list on earlier versions of the form) were erroneously displayed when the submitted 2026 Form W-4 was viewed.

Navigation

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

Image: Federal Form 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

2026

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.)

Caution: To claim certain credits or deductions on your tax return, you (and/or your spouse if married filing jointly) are required to have a social security number valid for employment. See page 2 for more information.

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 Step 2(b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, Step 2(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):

(a) Multiply the number of qualifying children under age 17 by $2,200 . . . . . 3(a) $

(b) Multiply the number of other dependents by $500 . . . 3(b) $

Add the amounts from Steps 3(a) and 3(b), plus the amount for other credits. Enter the total here . . . . . 3 $

Step 4: 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. Use the Deductions Worksheet on page 4 to determine the amount of deductions you may claim, which will reduce your withholding. (If you skip this line, your withholding will be based on the standard deduction.) Enter the result here . . 4(b) $

(c) Extra withholding. Enter any additional tax you want withheld each **pay period** . . 4(c) $ [redacted]

Exempt from withholding

I claim exemption from withholding for 2026, and I certify that I meet **both** of the conditions for exemption for 2026. See *Exemption from withholding* on page 2. I understand I will need to submit a new Form W-4 for 2027 . ☐

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] 2026-07-09

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

Employers Only

Employer's name and address [redacted] | First date of employment | Employer identification number (EIN) [redacted]

For Privacy Act and Paperwork Reduction Act Notice, see page 4. Cat. No. 10220Q Form **W-4** (2026) Created 12/8/25

Submit

QRG

9.2 ESS W-4 Withholding

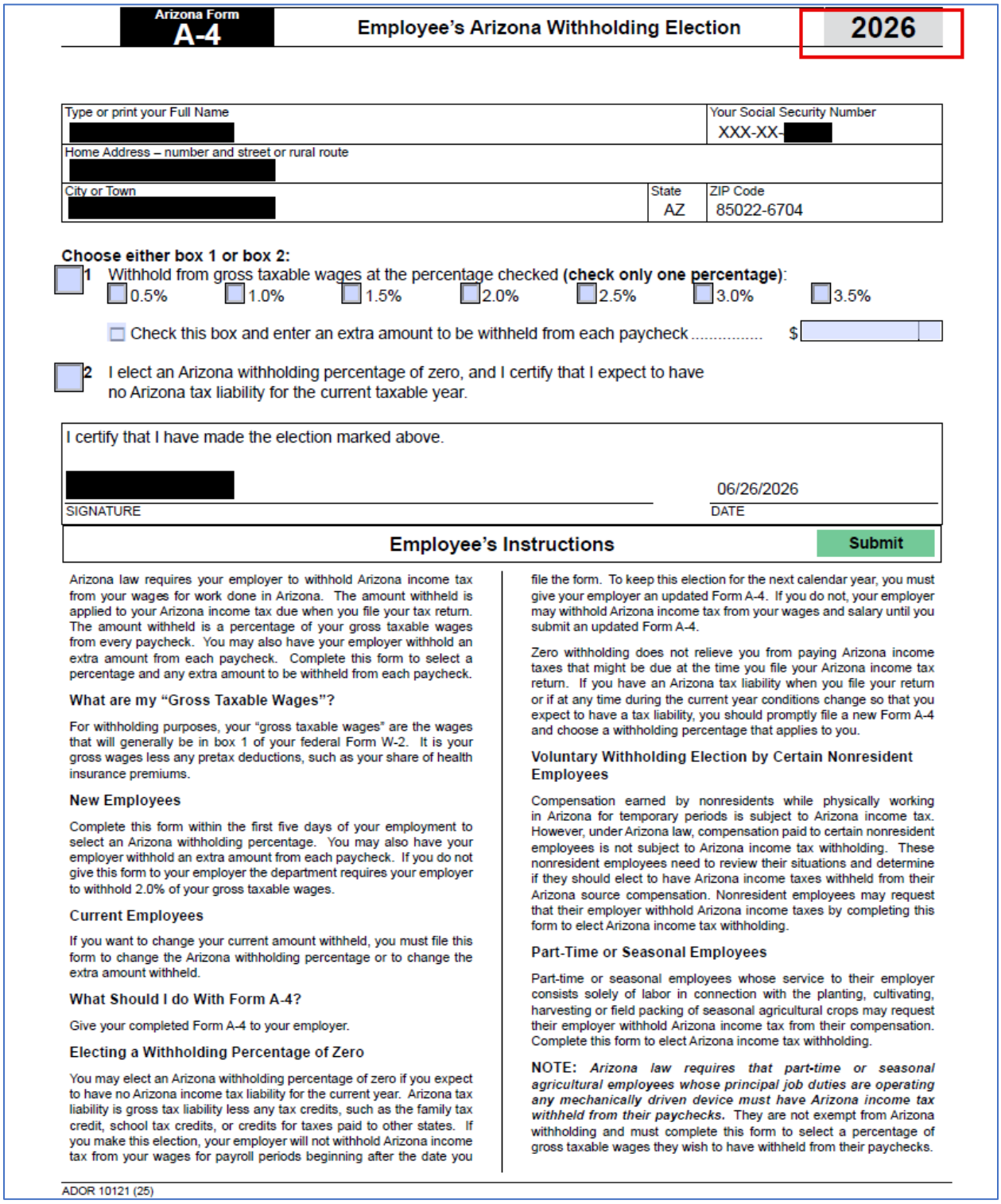
Arizona Form A-4

HCM Image 55 delivers new template for Arizona form A-4 for 2026.

Navigation

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

Image: Arizona Form A-4 (2026)



Arizona Form **A-4** — **Employee's Arizona Withholding Election** — **2026**

Type or print your Full Name [redacted]		Your Social Security Number XXX-XX-[redacted]
Home Address – number and street or rural route [redacted]		
City or Town [redacted]	State AZ	ZIP Code 85022-6704

Choose either box 1 or box 2:

☐ 1 Withhold from gross taxable wages at the percentage checked **(check only one percentage)**:
☐ 0.5% ☐ 1.0% ☐ 1.5% ☐ 2.0% ☐ 2.5% ☐ 3.0% ☐ 3.5%

☐ Check this box and enter an extra amount to be withheld from each paycheck ..... $

☐ 2 I elect an Arizona withholding percentage of zero, and I certify that I expect to have no Arizona tax liability for the current taxable year.

I certify that I have made the election marked above.

[redacted] 06/26/2026

SIGNATURE DATE

Employee's Instructions **Submit**

Arizona law requires your employer to withhold Arizona income tax from your wages for work done in Arizona. The amount withheld is applied to your Arizona income tax due when you file your tax return. The amount withheld is a percentage of your gross taxable wages from every paycheck. You may also have your employer withhold an extra amount from each paycheck. Complete this form to select a percentage and any extra amount to be withheld from each paycheck.

What are my "Gross Taxable Wages"?

For withholding purposes, your "gross taxable wages" are the wages that will generally be in box 1 of your federal Form W-2. It is your gross wages less any pretax deductions, such as your share of health insurance premiums.

New Employees

Complete this form within the first five days of your employment to select an Arizona withholding percentage. You may also have your employer withhold an extra amount from each paycheck. If you do not give this form to your employer the department requires your employer to withhold 2.0% of your gross taxable wages.

Current Employees

If you want to change your current amount withheld, you must file this form to change the Arizona withholding percentage or to change the extra amount withheld.

What Should I do With Form A-4?

Give your completed Form A-4 to your employer.

Electing a Withholding Percentage of Zero

You may elect an Arizona withholding percentage of zero if you expect to have no Arizona income tax liability for the current year. Arizona tax liability is gross tax liability less any tax credits, such as the family tax credit, school tax credits, or credits for taxes paid to other states. If you make this election, your employer will not withhold Arizona income tax from your wages for payroll periods beginning after the date you file the form. To keep this election for the next calendar year, you must give your employer an updated Form A-4. If you do not, your employer may withhold Arizona income tax from your wages and salary until you submit an updated Form A-4.

Zero withholding does not relieve you from paying Arizona income taxes that might be due at the time you file your Arizona income tax return. If you have an Arizona tax liability when you file your return or if at any time during the current year conditions change so that you expect to have a tax liability, you should promptly file a new Form A-4 and choose a withholding percentage that applies to you.

Voluntary Withholding Election by Certain Nonresident Employees

Compensation earned by nonresidents while physically working in Arizona for temporary periods is subject to Arizona income tax. However, under Arizona law, compensation paid to certain nonresident employees is not subject to Arizona income tax withholding. These nonresident employees need to review their situations and determine if they should elect to have Arizona income taxes withheld from their Arizona source compensation. Nonresident employees may request that their employer withhold Arizona income taxes by completing this form to elect Arizona income tax withholding.

Part-Time or Seasonal Employees

Part-time or seasonal employees whose service to their employer consists solely of labor in connection with the planting, cultivating, harvesting or field packing of seasonal agricultural crops may request their employer withhold Arizona income tax from their compensation. Complete this form to elect Arizona income tax withholding.

NOTE: ***Arizona law requires that part-time or seasonal agricultural employees whose principal job duties are operating any mechanically driven device must have Arizona income tax withheld from their paychecks.*** They are not exempt from Arizona withholding and must complete this form to select a percentage of gross taxable wages they wish to have withheld from their paychecks.

ADOR 10121 (25)

QRG

[9.2 ESS W-4 Withholding]

Revised California Form DE 4

HCM Image 55 delivers a revised California Form DE 4 (Rev. 56 (01-26)). Prior version was rev. 55 (05-25).

Navigation

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

Image: California DE 4 PDF Form – Rev. 56 (01-26)

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 [redacted]	Social Security Number [redacted]
Address [redacted] City [redacted] State CA ZIP Code 92844-1935	Filing Status ☐ 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 2026, 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 2026-07-08

Employer's Section: Employer's Name and Address	California Employer Payroll Tax Account Number
State Board for Comm. and Tech 1500 Jefferson St SE Olympia, WA 98501-2355	[redacted]

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.

QRG

[9.2 ESS W-4 Withholding]

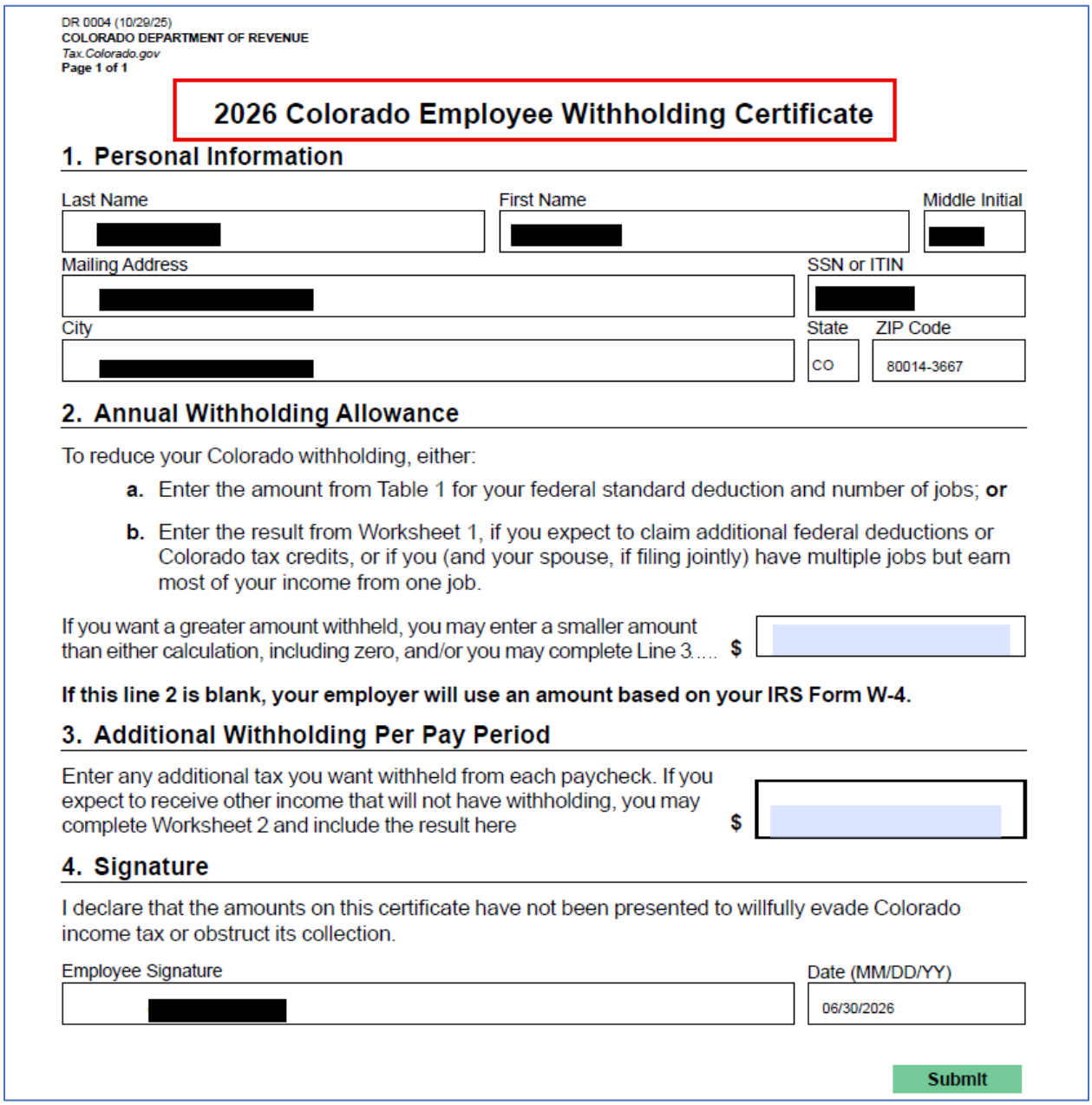
Colorado Form DR 0004

HCM Image 55 delivers 2026 Colorado DR 0004 form template that allows users to make changes to their Colorado State tax data via updateable PDF functionality.

Navigation

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

Image: Colorado Form DR 0004 (2026)



DR 0004 (10/29/25)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov
Page 1 of 1

2026 Colorado Employee Withholding Certificate

1. Personal Information

Last Name [redacted] First Name [redacted] Middle Initial [redacted]

Mailing Address [redacted] SSN or ITIN [redacted]

City [redacted] State CO ZIP Code 80014-3667

2. Annual Withholding Allowance

To reduce your Colorado withholding, either:

a. Enter the amount from Table 1 for your federal standard deduction and number of jobs; **or**

b. Enter the result from Worksheet 1, if you expect to claim additional federal deductions or Colorado tax credits, or if you (and your spouse, if filing jointly) have multiple jobs but earn most of your income from one job.

If you want a greater amount withheld, you may enter a smaller amount than either calculation, including zero, and/or you may complete Line 3.... $

If this line 2 is blank, your employer will use an amount based on your IRS Form W-4.

3. Additional Withholding Per Pay Period

Enter any additional tax you want withheld from each paycheck. If you expect to receive other income that will not have withholding, you may complete Worksheet 2 and include the result here $

4. Signature

I declare that the amounts on this certificate have not been presented to willfully evade Colorado income tax or obstruct its collection.

Employee Signature [redacted] Date (MM/DD/YY) 06/30/2026

Submit

QRG

9.2 ESS W-4 Withholding

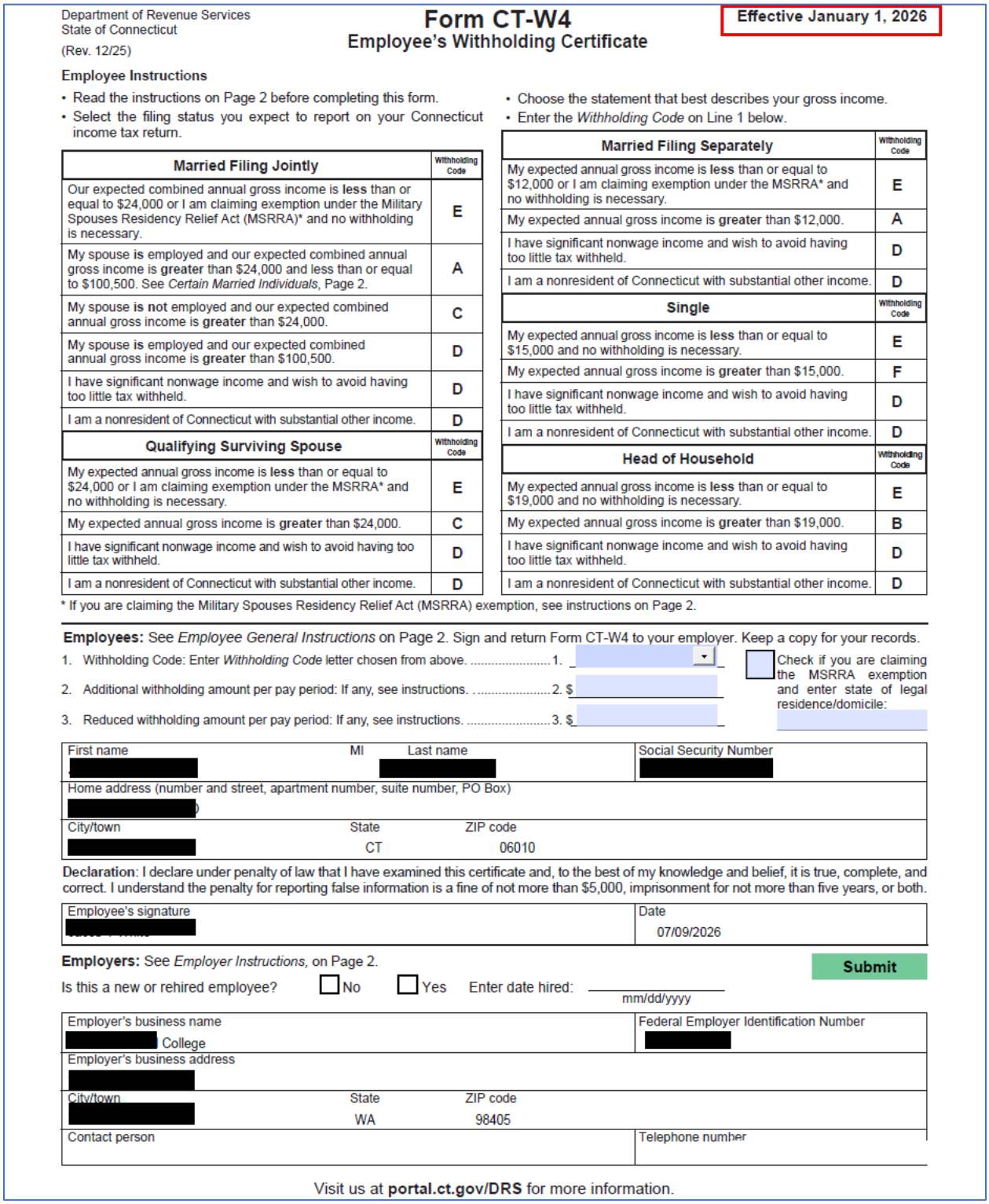
Connecticut Form CT-W4

HCM Image 55 delivers new template for Connecticut form CT-W4 for 2026.

Navigation

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

Image: Connecticut Form CT-W4 (2026)



Department of Revenue Services
State of Connecticut
(Rev. 12/25)

Form CT-W4
Employee's Withholding Certificate

Effective January 1, 2026

Employee Instructions

- Read the instructions on Page 2 before completing this form.
- Select the filing status you expect to report on your Connecticut income tax return.
- Choose the statement that best describes your gross income.
- Enter the *Withholding Code* on Line 1 below.

Married Filing Jointly	Withholding Code
Our expected combined annual gross income is **less** than or equal to $24,000 or I am claiming exemption under the Military Spouses Residency Relief Act (MSRRA)* and no withholding is necessary.	E
My spouse **is** employed and our expected combined annual gross income is **greater** than $24,000 and less than or equal to $100,500. See *Certain Married Individuals*, Page 2.	A
My spouse **is not** employed and our expected combined annual gross income is **greater** than $24,000.	C
My spouse **is** employed and our expected combined annual gross income is **greater** than $100,500.	D
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D
Qualifying Surviving Spouse	**Withholding Code**
My expected annual gross income is **less** than or equal to $24,000 or I am claiming exemption under the MSRRA* and no withholding is necessary.	E
My expected annual gross income is **greater** than $24,000.	C
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D

Married Filing Separately	Withholding Code
My expected annual gross income is **less** than or equal to $12,000 or I am claiming exemption under the MSRRA* and no withholding is necessary.	E
My expected annual gross income is **greater** than $12,000.	A
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D
Single	**Withholding Code**
My expected annual gross income is **less** than or equal to $15,000 and no withholding is necessary.	E
My expected annual gross income is **greater** than $15,000.	F
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D
Head of Household	**Withholding Code**
My expected annual gross income is **less** than or equal to $19,000 and no withholding is necessary.	E
My expected annual gross income is **greater** than $19,000.	B
I have significant nonwage income and wish to avoid having too little tax withheld.	D
I am a nonresident of Connecticut with substantial other income.	D

* If you are claiming the Military Spouses Residency Relief Act (MSRRA) exemption, see instructions on Page 2.

Employees: See *Employee General Instructions* on Page 2. Sign and return Form CT-W4 to your employer. Keep a copy for your records.

1. Withholding Code: Enter *Withholding Code* letter chosen from above. ..... 1. _____
2. Additional withholding amount per pay period: If any, see instructions. ..... 2. $_____
3. Reduced withholding amount per pay period: If any, see instructions. ..... 3. $_____

☐ Check if you are claiming the MSRRA exemption and enter state of legal residence/domicile: _____

First name	MI	Last name	Social Security Number
[redacted]		[redacted]	[redacted]
Home address (number and street, apartment number, suite number, PO Box)			
[redacted]			
City/town	State	ZIP code	
[redacted]	CT	06010	

Declaration: I declare under penalty of law that I have examined this certificate and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for reporting false information is a fine of not more than $5,000, imprisonment for not more than five years, or both.

Employee's signature	Date
[redacted]	07/09/2026

Employers: See *Employer Instructions*, on Page 2.

Submit

Is this a new or rehired employee? ☐ No ☐ Yes Enter date hired: _____ mm/dd/yyyy

Employer's business name	Federal Employer Identification Number
[redacted] College	[redacted]
Employer's business address	
[redacted]	
City/town	State ZIP code
[redacted]	WA 98405
Contact person	Telephone number

Visit us at **portal.ct.gov/DRS** for more information.

QRG

9.2 ESS W-4 Withholding

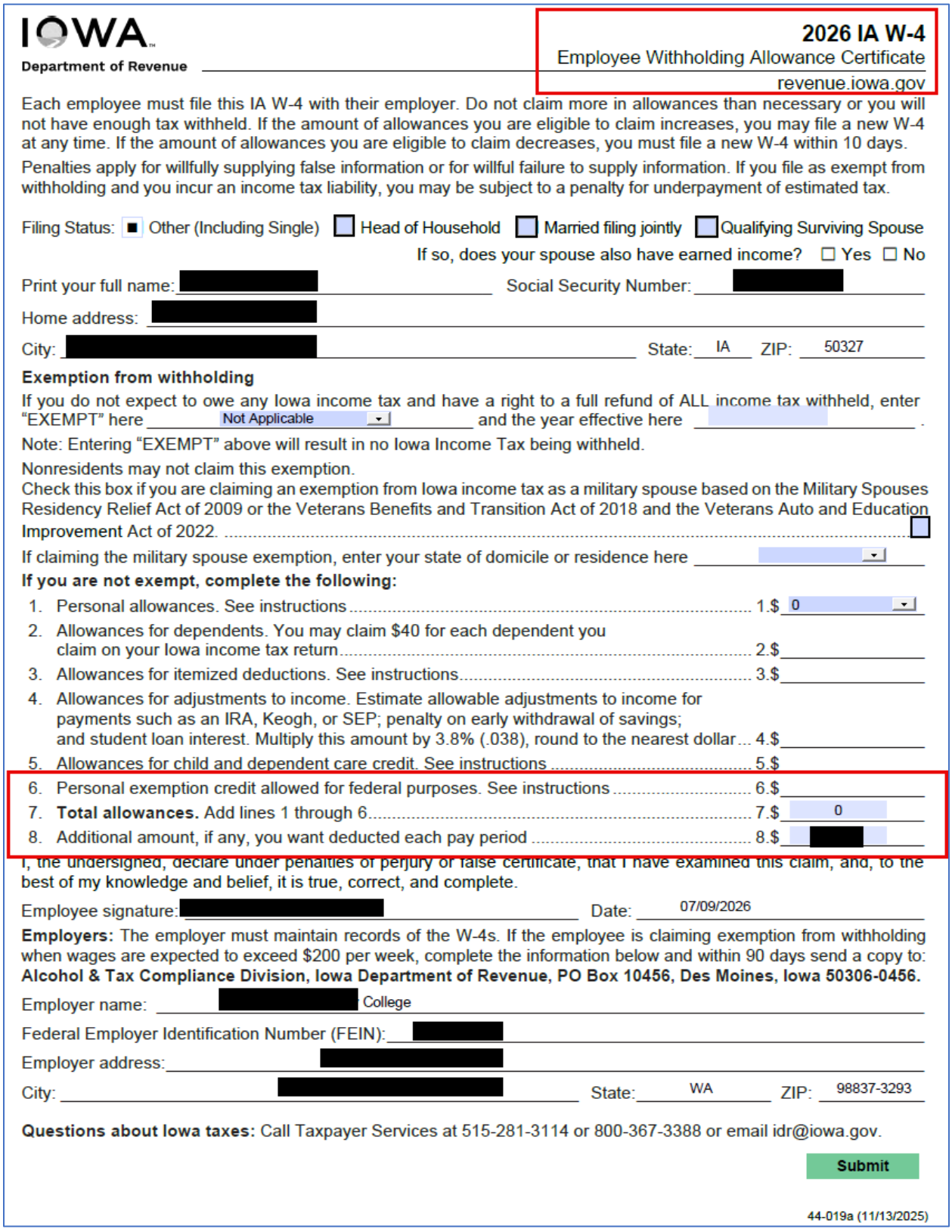
IOWA Form IA W-4

HCM Image 55 delivers new Iowa Form 2026 IA W-4. A new line is added in line 6 (Personal exemption credit allowed for federal purposes). The amount in this line will increases the sum to the Total allowances that was moved from line 6 to 7. Field 7 is moved to field 8.

Navigation

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

Image: IOWA Form IA W-4



IOWA
Department of Revenue

2026 IA W-4
Employee Withholding Allowance Certificate
revenue.iowa.gov

Each employee must file this IA W-4 with their employer. Do not claim more in allowances than necessary or you will not have enough tax withheld. If the amount of allowances you are eligible to claim increases, you may file a new W-4 at any time. If the amount of allowances you are eligible to claim decreases, you must file a new W-4 within 10 days.

Penalties apply for willfully supplying false information or for willful failure to supply information. If you file as exempt from withholding and you incur an income tax liability, you may be subject to a penalty for underpayment of estimated tax.

Filing Status: ■ Other (Including Single) ☐ Head of Household ☐ Married filing jointly ☐ Qualifying Surviving Spouse

If so, does your spouse also have earned income? ☐ Yes ☐ No

Print your full name: [redacted] Social Security Number: [redacted]

Home address: [redacted]

City: [redacted] State: IA ZIP: 50327

Exemption from withholding

If you do not expect to owe any Iowa income tax and have a right to a full refund of ALL income tax withheld, enter "EXEMPT" here Not Applicable and the year effective here .

Note: Entering "EXEMPT" above will result in no Iowa Income Tax being withheld.

Nonresidents may not claim this exemption.

Check this box if you are claiming an exemption from Iowa income tax as a military spouse based on the Military Spouses Residency Relief Act of 2009 or the Veterans Benefits and Transition Act of 2018 and the Veterans Auto and Education Improvement Act of 2022. ☐

If claiming the military spouse exemption, enter your state of domicile or residence here

If you are not exempt, complete the following:

1. Personal allowances. See instructions ... 1.$ 0
2. Allowances for dependents. You may claim $40 for each dependent you claim on your Iowa income tax return ... 2.$
3. Allowances for itemized deductions. See instructions ... 3.$
4. Allowances for adjustments to income. Estimate allowable adjustments to income for payments such as an IRA, Keogh, or SEP; penalty on early withdrawal of savings; and student loan interest. Multiply this amount by 3.8% (.038), round to the nearest dollar ... 4.$
5. Allowances for child and dependent care credit. See instructions ... 5.$
6. Personal exemption credit allowed for federal purposes. See instructions ... 6.$
7. **Total allowances.** Add lines 1 through 6 ... 7.$ 0
8. Additional amount, if any, you want deducted each pay period ... 8.$ [redacted]

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this claim, and, to the best of my knowledge and belief, it is true, correct, and complete.

Employee signature: [redacted] Date: 07/09/2026

Employers: The employer must maintain records of the W-4s. If the employee is claiming exemption from withholding when wages are expected to exceed $200 per week, complete the information below and within 90 days send a copy to: **Alcohol & Tax Compliance Division, Iowa Department of Revenue, PO Box 10456, Des Moines, Iowa 50306-0456.**

Employer name: [redacted] College

Federal Employer Identification Number (FEIN): [redacted]

Employer address: [redacted]

City: [redacted] State: WA ZIP: 98837-3293

Questions about Iowa taxes: Call Taxpayer Services at 515-281-3114 or 800-367-3388 or email idr@iowa.gov.

Submit

44-019a (11/13/2025)

QRG

9.2 ESS W-4 Withholding

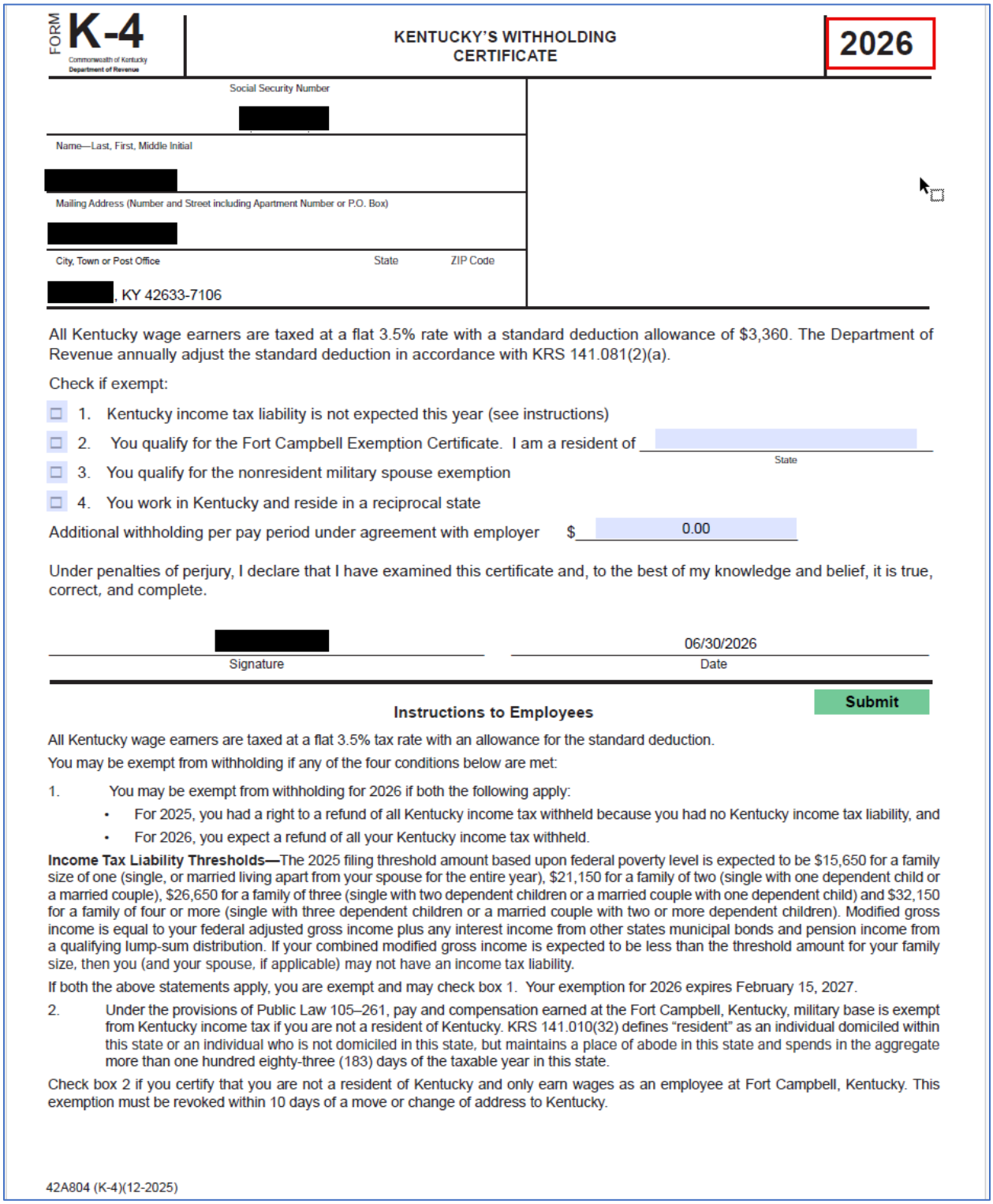
Kentucky Form K-4

HCM Image 55 delivers new template for Kentucky form K-4 for 2026 that allows users to make changes to their Kentucky State tax data via updateable PDF function.

Navigation

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

Image: Kentucky K-4 PDF Form for 2026



FORM **K-4**
Commonwealth of Kentucky
Department of Revenue

KENTUCKY'S WITHHOLDING CERTIFICATE

2026

Social Security Number [redacted]

Name—Last, First, Middle Initial [redacted]

Mailing Address (Number and Street including Apartment Number or P.O. Box) [redacted]

City, Town or Post Office [redacted] State KY ZIP Code 42633-7106

All Kentucky wage earners are taxed at a flat 3.5% rate with a standard deduction allowance of $3,360. The Department of Revenue annually adjust the standard deduction in accordance with KRS 141.081(2)(a).

Check if exempt:

☐ 1. Kentucky income tax liability is not expected this year (see instructions)

☐ 2. You qualify for the Fort Campbell Exemption Certificate. I am a resident of _____ (State)

☐ 3. You qualify for the nonresident military spouse exemption

☐ 4. You work in Kentucky and reside in a reciprocal state

Additional withholding per pay period under agreement with employer $ 0.00

Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.

[redacted] (Signature) 06/30/2026 (Date)

Submit

Instructions to Employees

All Kentucky wage earners are taxed at a flat 3.5% tax rate with an allowance for the standard deduction.

You may be exempt from withholding if any of the four conditions below are met:

1. You may be exempt from withholding for 2026 if both the following apply:
   - For 2025, you had a right to a refund of all Kentucky income tax withheld because you had no Kentucky income tax liability, and
   - For 2026, you expect a refund of all your Kentucky income tax withheld.

Income Tax Liability Thresholds—The 2025 filing threshold amount based upon federal poverty level is expected to be $15,650 for a family size of one (single, or married living apart from your spouse for the entire year), $21,150 for a family of two (single with one dependent child or a married couple), $26,650 for a family of three (single with two dependent children or a married couple with one dependent child) and $32,150 for a family of four or more (single with three dependent children or a married couple with two or more dependent children). Modified gross income is equal to your federal adjusted gross income plus any interest income from other states municipal bonds and pension income from a qualifying lump-sum distribution. If your combined modified gross income is expected to be less than the threshold amount for your family size, then you (and your spouse, if applicable) may not have an income tax liability.

If both the above statements apply, you are exempt and may check box 1. Your exemption for 2026 expires February 15, 2027.

2. Under the provisions of Public Law 105–261, pay and compensation earned at the Fort Campbell, Kentucky, military base is exempt from Kentucky income tax if you are not a resident of Kentucky. KRS 141.010(32) defines "resident" as an individual domiciled within this state or an individual who is not domiciled in this state, but maintains a place of abode in this state and spends in the aggregate more than one hundred eighty-three (183) days of the taxable year in this state.

Check box 2 if you certify that you are not a resident of Kentucky and only earn wages as an employee at Fort Campbell, Kentucky. This exemption must be revoked within 10 days of a move or change of address to Kentucky.

42A804 (K-4)(12-2025)

QRG

9.2 ESS W-4 Withholding

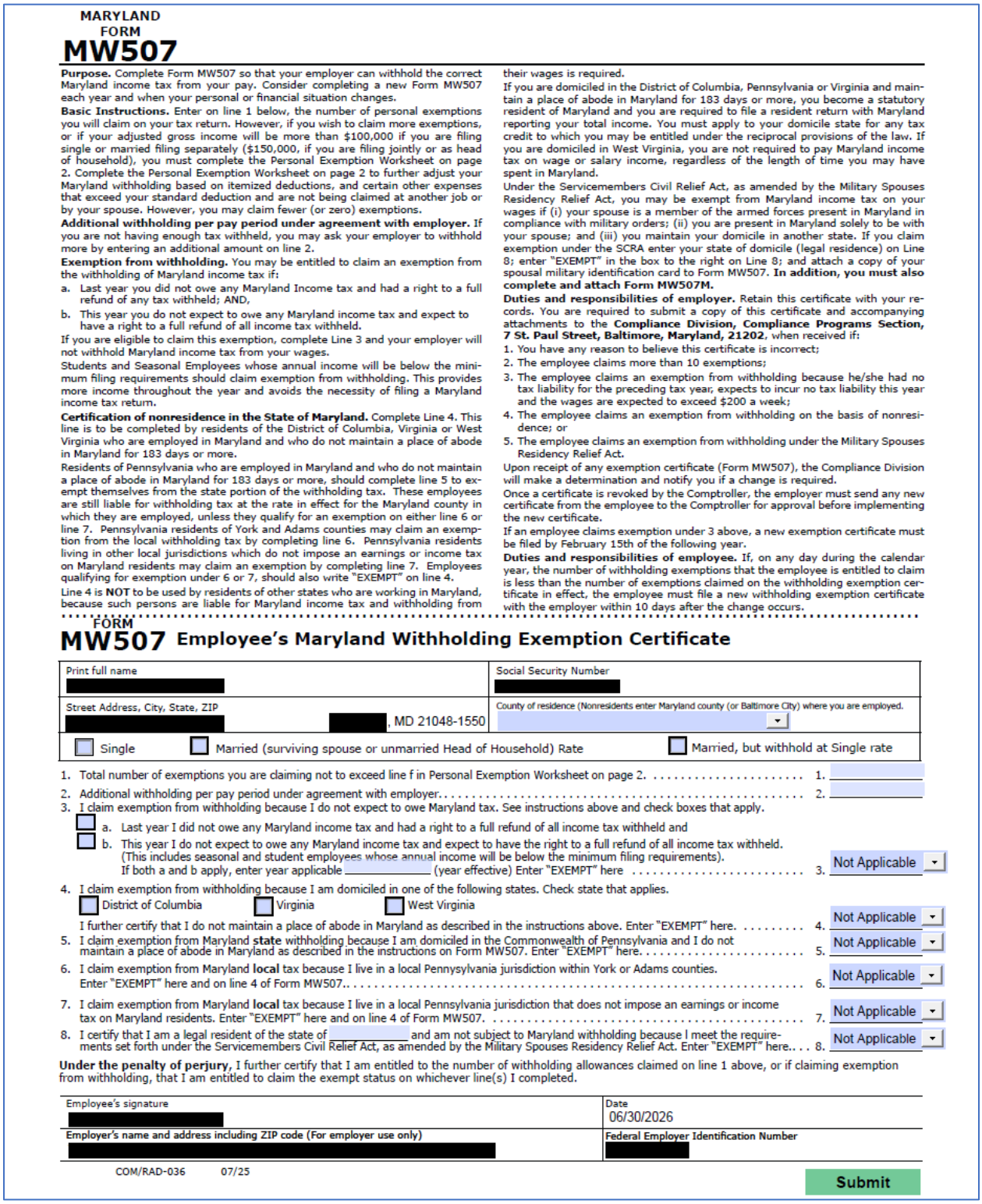
Maryland Form MW507

Maryland Form MW507 has been updated.

Navigation

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

Image: Maryland Form MW507 (2026)



MARYLAND
FORM
MW507

Purpose. Complete Form MW507 so that your employer can withhold the correct Maryland income tax from your pay. Consider completing a new Form MW507 each year and when your personal or financial situation changes.

Basic Instructions. Enter on line 1 below, the number of personal exemptions you will claim on your tax return. However, if you wish to claim more exemptions, or if your adjusted gross income will be more than $100,000 if you are filing single or married filing separately ($150,000, if you are filing jointly or as head of household), you must complete the Personal Exemption Worksheet on page 2. Complete the Personal Exemption Worksheet on page 2 to further adjust your Maryland withholding based on itemized deductions, and certain other expenses that exceed your standard deduction and are not being claimed at another job or by your spouse. However, you may claim fewer (or zero) exemptions.

Additional withholding per pay period under agreement with employer. If you are not having enough tax withheld, you may ask your employer to withhold more by entering an additional amount on line 2.

Exemption from withholding. You may be entitled to claim an exemption from the withholding of Maryland income tax if:

a. Last year you did not owe any Maryland Income tax and had a right to a full refund of any tax withheld; AND,

b. This year you do not expect to owe any Maryland income tax and expect to have a right to a full refund of all income tax withheld.

If you are eligible to claim this exemption, complete Line 3 and your employer will not withhold Maryland income tax from your wages.

Students and Seasonal Employees whose annual income will be below the minimum filing requirements should claim exemption from withholding. This provides more income throughout the year and avoids the necessity of filing a Maryland income tax return.

Certification of nonresidence in the State of Maryland. Complete Line 4. This line is to be completed by residents of the District of Columbia, Virginia or West Virginia who are employed in Maryland and who do not maintain a place of abode in Maryland for 183 days or more.

Residents of Pennsylvania who are employed in Maryland and who do not maintain a place of abode in Maryland for 183 days or more, should complete line 5 to exempt themselves from the state portion of the withholding tax. These employees are still liable for withholding tax at the rate in effect for the Maryland county in which they are employed, unless they qualify for an exemption on either line 6 or line 7. Pennsylvania residents of York and Adams counties may claim an exemption from the local withholding tax by completing line 6. Pennsylvania residents living in other local jurisdictions which do not impose an earnings or income tax on Maryland residents may claim an exemption by completing line 7. Employees qualifying for exemption under 6 or 7, should also write "EXEMPT" on line 4.

Line 4 is **NOT** to be used by residents of other states who are working in Maryland, because such persons are liable for Maryland income tax and withholding from their wages is required.

If you are domiciled in the District of Columbia, Pennsylvania or Virginia and maintain a place of abode in Maryland for 183 days or more, you become a statutory resident of Maryland and you are required to file a resident return with Maryland reporting your total income. You must apply to your domicile state for any tax credit to which you may be entitled under the reciprocal provisions of the law. If you are domiciled in West Virginia, you are not required to pay Maryland income tax on wage or salary income, regardless of the length of time you may have spent in Maryland.

Under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act, you may be exempt from Maryland income tax on your wages if (i) your spouse is a member of the armed forces present in Maryland in compliance with military orders; (ii) you are present in Maryland solely to be with your spouse; and (iii) you maintain your domicile in another state. If you claim exemption under the SCRA enter your state of domicile (legal residence) on Line 8; enter "EXEMPT" in the box to the right on Line 8; and attach a copy of your spousal military identification card to Form MW507. **In addition, you must also complete and attach Form MW507M.**

Duties and responsibilities of employer. Retain this certificate with your records. You are required to submit a copy of this certificate and accompanying attachments to the **Compliance Division, Compliance Programs Section, 7 St. Paul Street, Baltimore, Maryland, 21202**, when received if:

1. You have any reason to believe this certificate is incorrect;
2. The employee claims more than 10 exemptions;
3. The employee claims an exemption from withholding because he/she had no tax liability for the preceding tax year, expects to incur no tax liability this year and the wages are expected to exceed $200 a week;
4. The employee claims an exemption from withholding on the basis of nonresidence; or
5. The employee claims an exemption from withholding under the Military Spouses Residency Relief Act.

Upon receipt of any exemption certificate (Form MW507), the Compliance Division will make a determination and notify you if a change is required.

Once a certificate is revoked by the Comptroller, the employer must send any new certificate from the employee to the Comptroller for approval before implementing the new certificate.

If an employee claims exemption under 3 above, a new exemption certificate must be filed by February 15th of the following year.

Duties and responsibilities of employee. If, on any day during the calendar year, the number of withholding exemptions that the employee is entitled to claim is less than the number of exemptions claimed on the withholding exemption certificate in effect, the employee must file a new withholding exemption certificate with the employer within 10 days after the change occurs.

FORM
MW507 **Employee's Maryland Withholding Exemption Certificate**

Print full name	Social Security Number
[redacted]	[redacted]
Street Address, City, State, ZIP: [redacted], [redacted], MD 21048-1550	County of residence (Nonresidents enter Maryland county (or Baltimore City) where you are employed.

☐ Single ☐ Married (surviving spouse or unmarried Head of Household) Rate ☐ Married, but withhold at Single rate

1. Total number of exemptions you are claiming not to exceed line f in Personal Exemption Worksheet on page 2. . . . . 1.
2. Additional withholding per pay period under agreement with employer. . . . . 2.
3. I claim exemption from withholding because I do not expect to owe Maryland tax. See instructions above and check boxes that apply.
   ☐ a. Last year I did not owe any Maryland income tax and had a right to a full refund of all income tax withheld and
   ☐ b. This year I do not expect to owe any Maryland income tax and expect to have the right to a full refund of all income tax withheld. (This includes seasonal and student employees whose annual income will be below the minimum filing requirements). If both a and b apply, enter year applicable _____ (year effective) Enter "EXEMPT" here . . . . . 3. Not Applicable
4. I claim exemption from withholding because I am domiciled in one of the following states. Check state that applies.
   ☐ District of Columbia ☐ Virginia ☐ West Virginia
   I further certify that I do not maintain a place of abode in Maryland as described in the instructions above. Enter "EXEMPT" here. . . . . 4. Not Applicable
5. I claim exemption from Maryland **state** withholding because I am domiciled in the Commonwealth of Pennsylvania and I do not maintain a place of abode in Maryland as described in the instructions on Form MW507. Enter "EXEMPT" here. . . . . 5. Not Applicable
6. I claim exemption from Maryland **local** tax because I live in a local Pennysylvania jurisdiction within York or Adams counties. Enter "EXEMPT" here and on line 4 of Form MW507. . . . . 6. Not Applicable
7. I claim exemption from Maryland **local** tax because I live in a local Pennsylvania jurisdiction that does not impose an earnings or income tax on Maryland residents. Enter "EXEMPT" here and on line 4 of Form MW507. . . . . 7. Not Applicable
8. I certify that I am a legal resident of the state of _____ and am not subject to Maryland withholding because I meet the requirements set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act. Enter "EXEMPT" here. . . . 8. Not Applicable

Under the penalty of perjury, I further certify that I am entitled to the number of withholding allowances claimed on line 1 above, or if claiming exemption from withholding, that I am entitled to claim the exempt status on whichever line(s) I completed.

Employee's signature	Date
[redacted]	06/30/2026
Employer's name and address including ZIP code (For employer use only)	**Federal Employer Identification Number**
[redacted]	[redacted]

COM/RAD-036 07/25

Submit

QRG

9.2 ESS W-4 Withholding

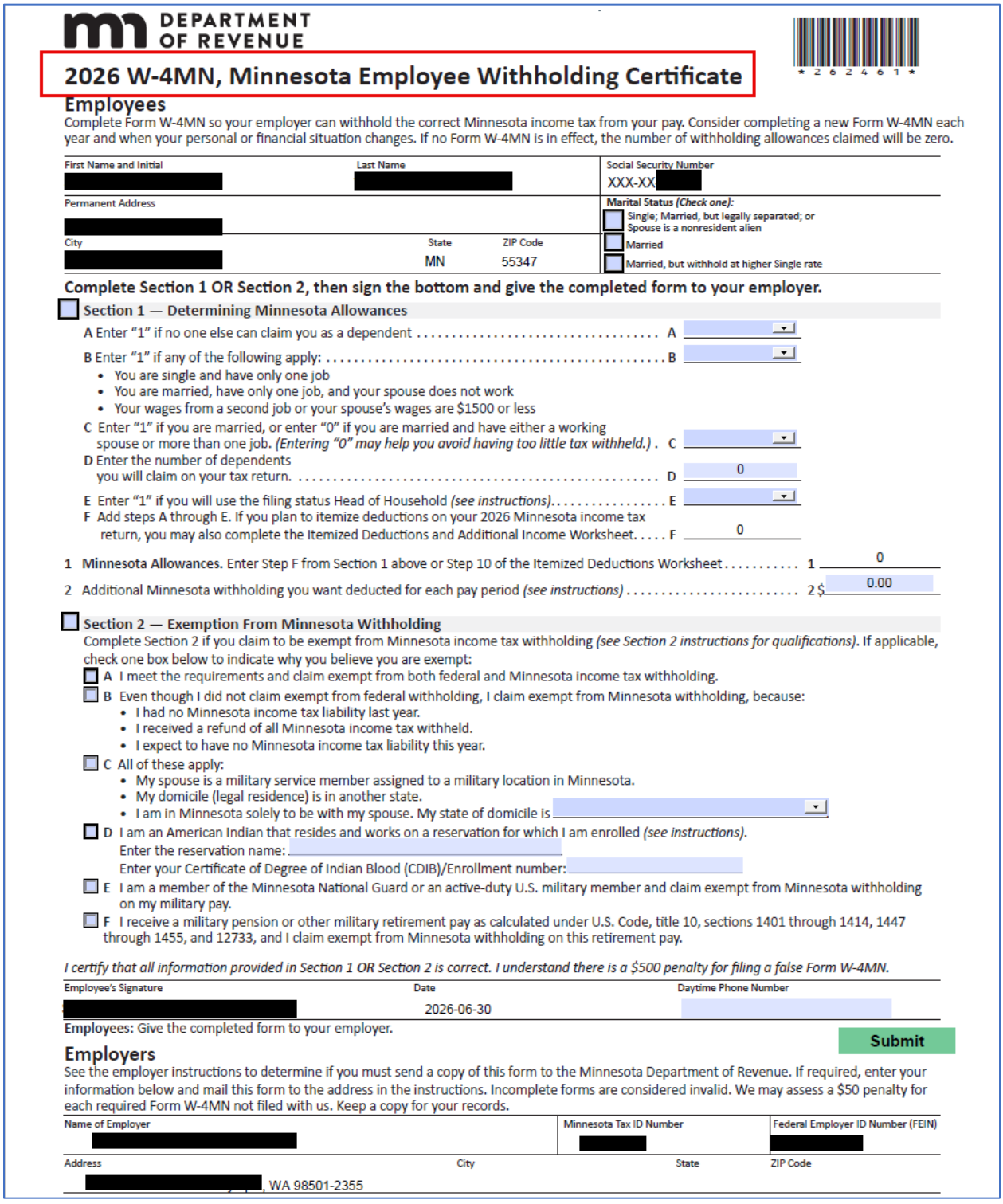
Minnesota Form W–4MN

HCM Image 55 added Minnesota 2026 W4 PDF template. Prior to the modification, Minnesota 2026 W-4MN PDF template was not present.

Navigation

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

Image: Minnesota 2026 W-4MN PDF



DEPARTMENT OF REVENUE

2026 W-4MN, Minnesota Employee Withholding Certificate

* 2 6 2 4 6 1 *

Employees

Complete Form W-4MN so your employer can withhold the correct Minnesota income tax from your pay. Consider completing a new Form W-4MN each year and when your personal or financial situation changes. If no Form W-4MN is in effect, the number of withholding allowances claimed will be zero.

First Name and Initial	Last Name	Social Security Number
[redacted]	[redacted]	XXX-XX[redacted]

Permanent Address: [redacted]

City: [redacted] State: MN ZIP Code: 55347

Marital Status *(Check one)*:
- ☐ Single; Married, but legally separated; or Spouse is a nonresident alien
- ☐ Married
- ☐ Married, but withhold at higher Single rate

Complete Section 1 OR Section 2, then sign the bottom and give the completed form to your employer.

☐ **Section 1 — Determining Minnesota Allowances**

A Enter "1" if no one else can claim you as a dependent ..... A

B Enter "1" if any of the following apply: ..... B
- You are single and have only one job
- You are married, have only one job, and your spouse does not work
- Your wages from a second job or your spouse's wages are $1500 or less

C Enter "1" if you are married, or enter "0" if you are married and have either a working spouse or more than one job. *(Entering "0" may help you avoid having too little tax withheld.)* . C

D Enter the number of dependents you will claim on your tax return. ..... D 0

E Enter "1" if you will use the filing status Head of Household *(see instructions)*..... E

F Add steps A through E. If you plan to itemize deductions on your 2026 Minnesota income tax return, you may also complete the Itemized Deductions and Additional Income Worksheet. .... F 0

1 **Minnesota Allowances.** Enter Step F from Section 1 above or Step 10 of the Itemized Deductions Worksheet 1 0

2 Additional Minnesota withholding you want deducted for each pay period *(see instructions)* ..... 2 $ 0.00

☐ **Section 2 — Exemption From Minnesota Withholding**

Complete Section 2 if you claim to be exempt from Minnesota income tax withholding *(see Section 2 instructions for qualifications)*. If applicable, check one box below to indicate why you believe you are exempt:

☐ A I meet the requirements and claim exempt from both federal and Minnesota income tax withholding.

☐ B Even though I did not claim exempt from federal withholding, I claim exempt from Minnesota withholding, because:
- I had no Minnesota income tax liability last year.
- I received a refund of all Minnesota income tax withheld.
- I expect to have no Minnesota income tax liability this year.

☐ C All of these apply:
- My spouse is a military service member assigned to a military location in Minnesota.
- My domicile (legal residence) is in another state.
- I am in Minnesota solely to be with my spouse. My state of domicile is

☐ D I am an American Indian that resides and works on a reservation for which I am enrolled *(see instructions)*.
Enter the reservation name:
Enter your Certificate of Degree of Indian Blood (CDIB)/Enrollment number:

☐ E I am a member of the Minnesota National Guard or an active-duty U.S. military member and claim exempt from Minnesota withholding on my military pay.

☐ F I receive a military pension or other military retirement pay as calculated under U.S. Code, title 10, sections 1401 through 1414, 1447 through 1455, and 12733, and I claim exempt from Minnesota withholding on this retirement pay.

I certify that all information provided in Section 1 OR Section 2 is correct. I understand there is a $500 penalty for filing a false Form W-4MN.

Employee's Signature	Date	Daytime Phone Number
[redacted]	2026-06-30	

Employees: Give the completed form to your employer. **Submit**

Employers

See the employer instructions to determine if you must send a copy of this form to the Minnesota Department of Revenue. If required, enter your information below and mail this form to the address in the instructions. Incomplete forms are considered invalid. We may assess a $50 penalty for each required Form W-4MN not filed with us. Keep a copy for your records.

Name of Employer	Minnesota Tax ID Number	Federal Employer ID Number (FEIN)
[redacted]	[redacted]	[redacted]

Address: [redacted], WA 98501-2355 City State ZIP Code

QRG

[9.2 ESS W-4 Withholding]

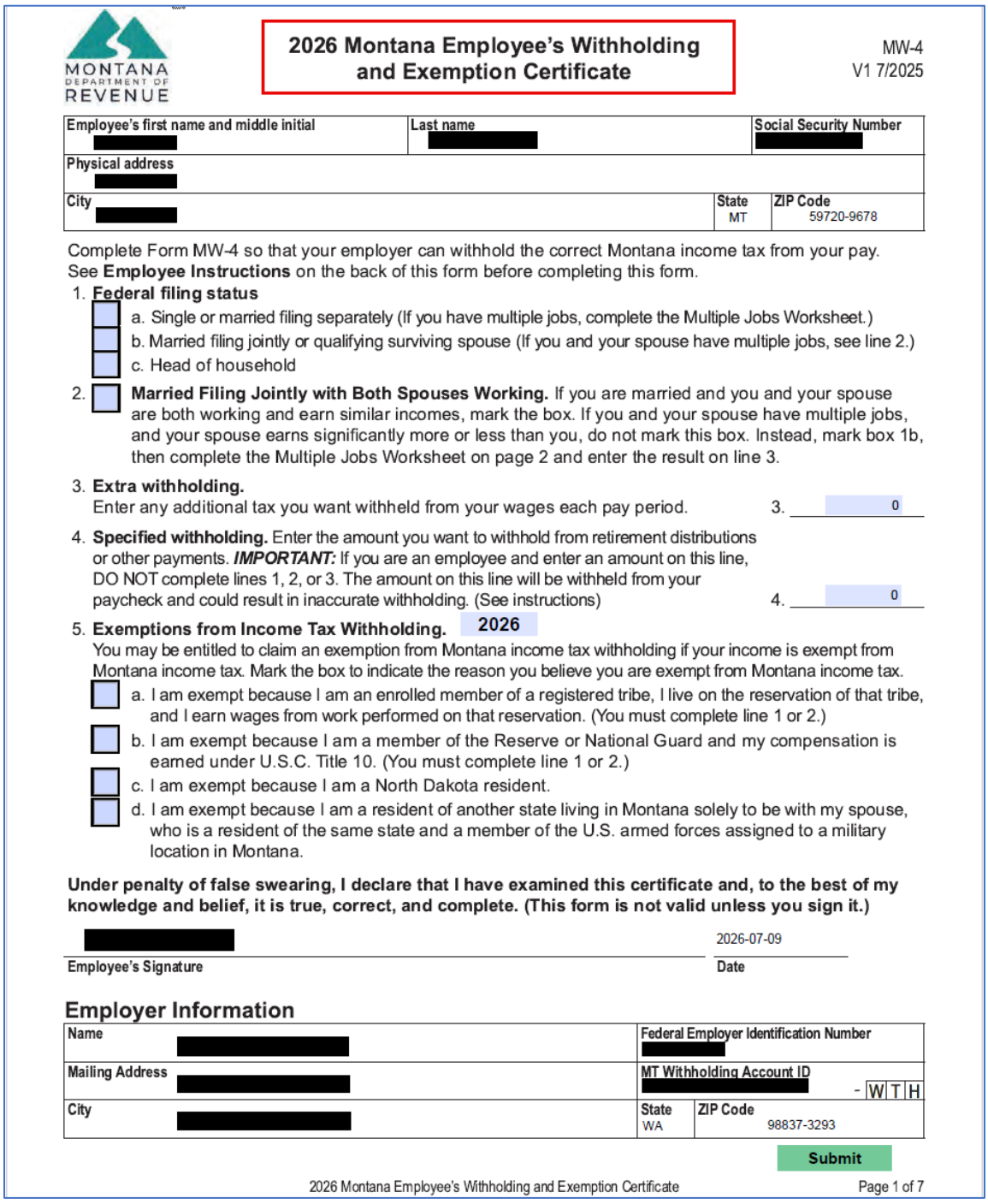
Montana Form MW–4

HCM Image 55 delivers new Montana Employee's Withholding and Exemption Certificate for year 2026.

Navigation

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

Image: Montana 2026 MW-4 Form



MONTANA DEPARTMENT OF REVENUE

2026 Montana Employee's Withholding and Exemption Certificate

MW-4
V1 7/2025

Employee's first name and middle initial	Last name	Social Security Number
[redacted]	[redacted]	[redacted]

Physical address
[redacted]

City	State	ZIP Code
[redacted]	MT	59720-9678

Complete Form MW-4 so that your employer can withhold the correct Montana income tax from your pay. See **Employee Instructions** on the back of this form before completing this form.

1. **Federal filing status**
   - ☐ a. Single or married filing separately (If you have multiple jobs, complete the Multiple Jobs Worksheet.)
   - ☐ b. Married filing jointly or qualifying surviving spouse (If you and your spouse have multiple jobs, see line 2.)
   - ☐ c. Head of household
2. ☐ **Married Filing Jointly with Both Spouses Working.** If you are married and you and your spouse are both working and earn similar incomes, mark the box. If you and your spouse have multiple jobs, and your spouse earns significantly more or less than you, do not mark this box. Instead, mark box 1b, then complete the Multiple Jobs Worksheet on page 2 and enter the result on line 3.
3. **Extra withholding.** Enter any additional tax you want withheld from your wages each pay period. 3. 0
4. **Specified withholding.** Enter the amount you want to withhold from retirement distributions or other payments. ***IMPORTANT:*** If you are an employee and enter an amount on this line, DO NOT complete lines 1, 2, or 3. The amount on this line will be withheld from your paycheck and could result in inaccurate withholding. (See instructions) 4. 0
5. **Exemptions from Income Tax Withholding.** 2026
   You may be entitled to claim an exemption from Montana income tax withholding if your income is exempt from Montana income tax. Mark the box to indicate the reason you believe you are exempt from Montana income tax.
   - ☐ a. I am exempt because I am an enrolled member of a registered tribe, I live on the reservation of that tribe, and I earn wages from work performed on that reservation. (You must complete line 1 or 2.)
   - ☐ b. I am exempt because I am a member of the Reserve or National Guard and my compensation is earned under U.S.C. Title 10. (You must complete line 1 or 2.)
   - ☐ c. I am exempt because I am a North Dakota resident.
   - ☐ d. I am exempt because I am a resident of another state living in Montana solely to be with my spouse, who is a resident of the same state and a member of the U.S. armed forces assigned to a military location in Montana.

Under penalty of false swearing, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete. (This form is not valid unless you sign it.)

[redacted] 2026-07-09

Employee's Signature — Date

Employer Information

Name	Federal Employer Identification Number
[redacted]	[redacted]
Mailing Address [redacted]	**MT Withholding Account ID** [redacted] - W T H
City [redacted]	**State** WA **ZIP Code** 98837-3293

Submit

2026 Montana Employee's Withholding and Exemption Certificate Page 1 of 7

QRG

9.2 ESS W-4 Withholding

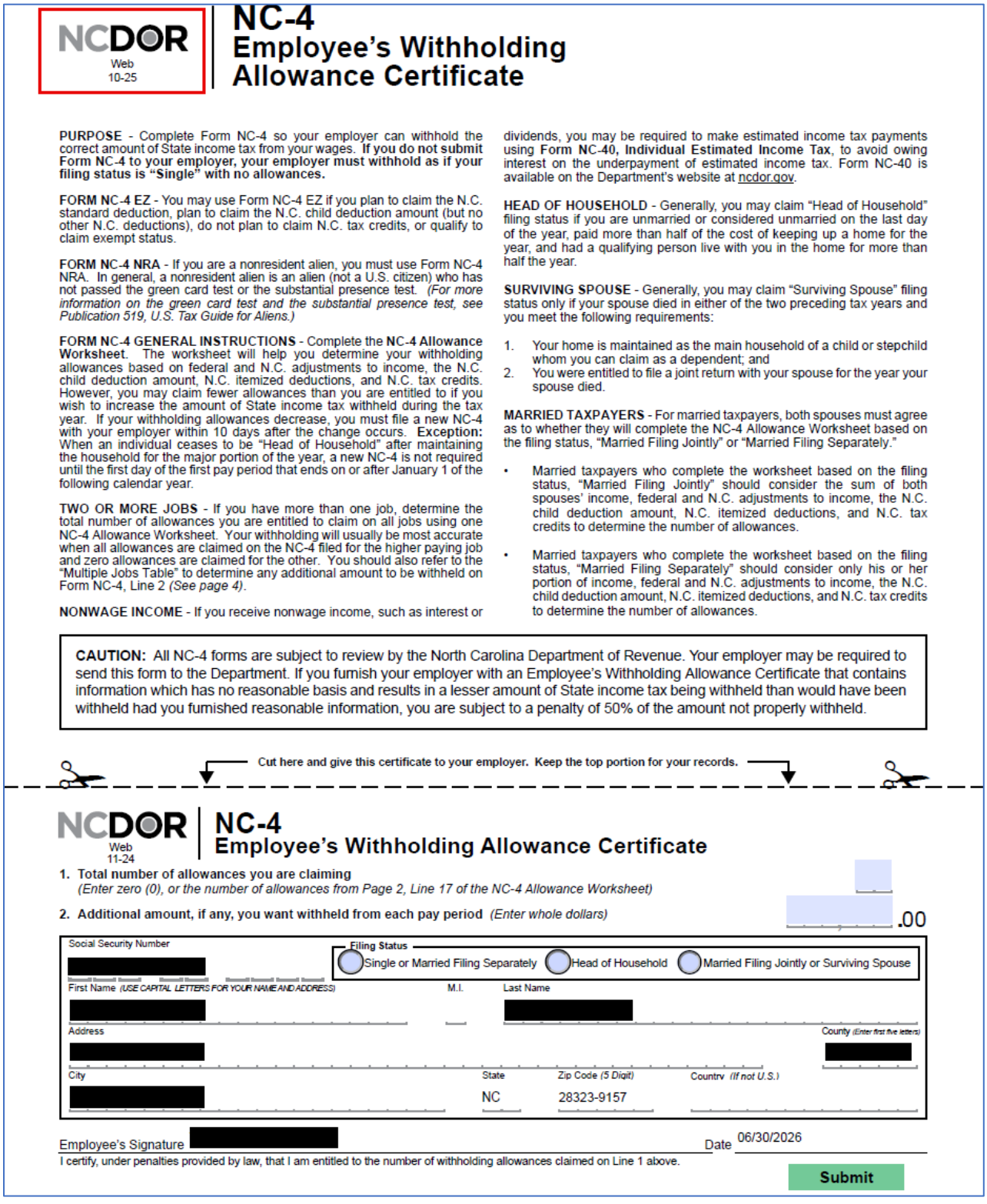
North Carolina Form NC–4

HCM Image 55 delivers new version of North Carolina Form NC-4 for use in 2026.

Navigation

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

Image: North Carolina Form NC-4



NCDOR
Web
10-25

NC-4
Employee's Withholding Allowance Certificate

PURPOSE - Complete Form NC-4 so your employer can withhold the correct amount of State income tax from your wages. **If you do not submit Form NC-4 to your employer, your employer must withhold as if your filing status is "Single" with no allowances.**

FORM NC-4 EZ - You may use Form NC-4 EZ if you plan to claim the N.C. standard deduction, plan to claim the N.C. child deduction amount (but no other N.C. deductions), do not plan to claim N.C. tax credits, or qualify to claim exempt status.

FORM NC-4 NRA - If you are a nonresident alien, you must use Form NC-4 NRA. In general, a nonresident alien is an alien (not a U.S. citizen) who has not passed the green card test or the substantial presence test. *(For more information on the green card test and the substantial presence test, see Publication 519, U.S. Tax Guide for Aliens.)*

FORM NC-4 GENERAL INSTRUCTIONS - Complete the **NC-4 Allowance Worksheet**. The worksheet will help you determine your withholding allowances based on federal and N.C. adjustments to income, the N.C. child deduction amount, N.C. itemized deductions, and N.C. tax credits. However, you may claim fewer allowances than you are entitled to if you wish to increase the amount of State income tax withheld during the tax year. If your withholding allowances decrease, you must file a new NC-4 with your employer within 10 days after the change occurs. **Exception:** When an individual ceases to be "Head of Household" after maintaining the household for the major portion of the year, a new NC-4 is not required until the first day of the first pay period that ends on or after January 1 of the following calendar year.

TWO OR MORE JOBS - If you have more than one job, determine the total number of allowances you are entitled to claim on all jobs using one NC-4 Allowance Worksheet. Your withholding will usually be most accurate when all allowances are claimed on the NC-4 filed for the higher paying job and zero allowances are claimed for the other. You should also refer to the "Multiple Jobs Table" to determine any additional amount to be withheld on Form NC-4, Line 2 *(See page 4)*.

NONWAGE INCOME - If you receive nonwage income, such as interest or dividends, you may be required to make estimated income tax payments using **Form NC-40, Individual Estimated Income Tax**, to avoid owing interest on the underpayment of estimated income tax. Form NC-40 is available on the Department's website at ncdor.gov.

HEAD OF HOUSEHOLD - Generally, you may claim "Head of Household" filing status if you are unmarried or considered unmarried on the last day of the year, paid more than half of the cost of keeping up a home for the year, and had a qualifying person live with you in the home for more than half the year.

SURVIVING SPOUSE - Generally, you may claim "Surviving Spouse" filing status only if your spouse died in either of the two preceding tax years and you meet the following requirements:

1. Your home is maintained as the main household of a child or stepchild whom you can claim as a dependent; and
2. You were entitled to file a joint return with your spouse for the year your spouse died.

MARRIED TAXPAYERS - For married taxpayers, both spouses must agree as to whether they will complete the NC-4 Allowance Worksheet based on the filing status, "Married Filing Jointly" or "Married Filing Separately."

- Married taxpayers who complete the worksheet based on the filing status, "Married Filing Jointly" should consider the sum of both spouses' income, federal and N.C. adjustments to income, the N.C. child deduction amount, N.C. itemized deductions, and N.C. tax credits to determine the number of allowances.
- Married taxpayers who complete the worksheet based on the filing status, "Married Filing Separately" should consider only his or her portion of income, federal and N.C. adjustments to income, the N.C. child deduction amount, N.C. itemized deductions, and N.C. tax credits to determine the number of allowances.

CAUTION: All NC-4 forms are subject to review by the North Carolina Department of Revenue. Your employer may be required to send this form to the Department. If you furnish your employer with an Employee's Withholding Allowance Certificate that contains information which has no reasonable basis and results in a lesser amount of State income tax being withheld than would have been withheld had you furnished reasonable information, you are subject to a penalty of 50% of the amount not properly withheld.

Cut here and give this certificate to your employer. Keep the top portion for your records.

NCDOR
Web
11-24

NC-4
Employee's Withholding Allowance Certificate

1. **Total number of allowances you are claiming**
   (Enter zero (0), or the number of allowances from Page 2, Line 17 of the NC-4 Allowance Worksheet)
2. **Additional amount, if any, you want withheld from each pay period** *(Enter whole dollars)* .00

Social Security Number [redacted]

Filing Status: ○ Single or Married Filing Separately ○ Head of Household ○ Married Filing Jointly or Surviving Spouse

First Name *(USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)* [redacted] M.I. Last Name [redacted]

Address [redacted] County *(Enter first five letters)* [redacted]

City [redacted] State NC Zip Code *(5 Digit)* 28323-9157 Country *(If not U.S.)*

Employee's Signature [redacted] Date 06/30/2026

I certify, under penalties provided by law, that I am entitled to the number of withholding allowances claimed on Line 1 above.

Submit

QRG

9.2 ESS W-4 Withholding

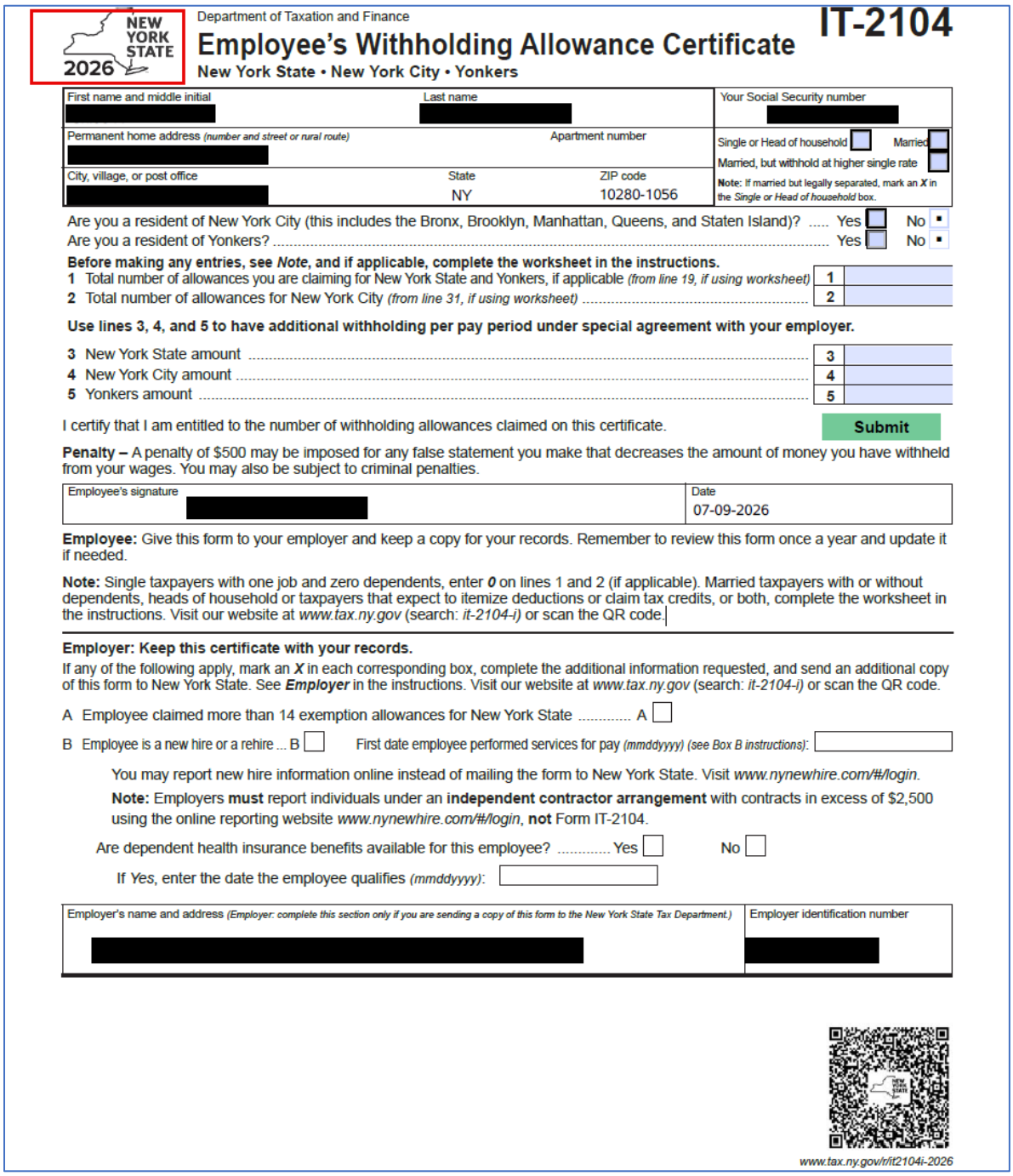
New York Form IT-2104

Changes have been made to address the issue of W-4 form submission error when no locality is selected on the form.

Navigation

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

Image: New York Form IT-2104



NEW YORK STATE 2026

Department of Taxation and Finance

Employee's Withholding Allowance Certificate

New York State • New York City • Yonkers

IT-2104

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

Permanent home address *(number and street or rural route)* [redacted] | Apartment number

City, village, or post office [redacted] | State NY | ZIP code 10280-1056

Single or Head of household ☐ Married ☐

Married, but withhold at higher single rate ☐

Note: If married but legally separated, mark an ***X*** in the *Single or Head of household* box.

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 *Note*, 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

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

3 New York State amount 3

4 New York City amount 4

5 Yonkers amount 5

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

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 [redacted] | Date 07-09-2026

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 ***0*** 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 our website at *www.tax.ny.gov* (search: *it-2104-i)* or scan the QR code.

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 our website at *www.tax.ny.gov* (search: *it-2104-i)* or scan the QR code.

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 *(mmddyyyy) (see Box B instructions)*:

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

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

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

If *Yes*, enter the date the employee qualifies *(mmddyyyy)*:

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.)* [redacted] | Employer identification number [redacted]

www.tax.ny.gov/r/it2104i-2026

QRG

9.2 ESS W-4 Withholding

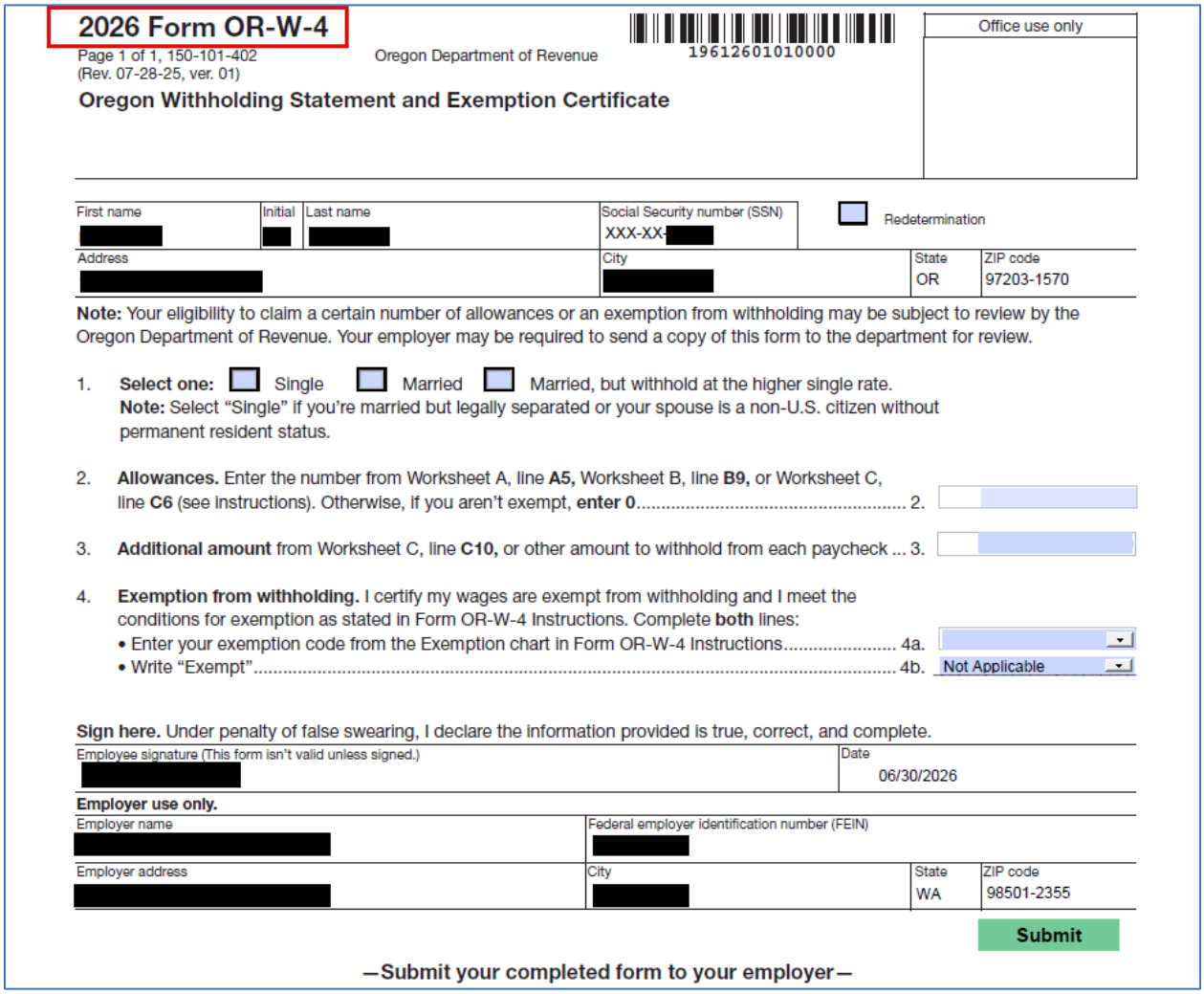
Oregon Form OR-W-4

HCM Image 55 added the template for OR-W-4 Oregon Withholding form effective January 1, 2026.

Navigation

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

Image: Oregon Form OR W-4



2026 Form OR-W-4

Page 1 of 1, 150-101-402
(Rev. 07-28-25, ver. 01)

Oregon Department of Revenue

19612601010000

Office use only

Oregon Withholding Statement and Exemption Certificate

First name	Initial	Last name	Social Security number (SSN)	
[redacted]	[redacted]	[redacted]	XXX-XX-[redacted]	☐ Redetermination

Address	City	State	ZIP code
[redacted]	[redacted]	OR	97203-1570

Note: Your eligibility to claim a certain number of allowances or an exemption from withholding may be subject to review by the Oregon Department of Revenue. Your employer may be required to send a copy of this form to the department for review.

1. **Select one:** ☐ Single ☐ Married ☐ Married, but withhold at the higher single rate.
   Note: Select "Single" if you're married but legally separated or your spouse is a non-U.S. citizen without permanent resident status.

2. **Allowances.** Enter the number from Worksheet A, line **A5,** Worksheet B, line **B9,** or Worksheet C, line **C6** (see instructions). Otherwise, if you aren't exempt, **enter 0** ..... 2.

3. **Additional amount** from Worksheet C, line **C10,** or other amount to withhold from each paycheck ... 3.

4. **Exemption from withholding.** I certify my wages are exempt from withholding and I meet the conditions for exemption as stated in Form OR-W-4 Instructions. Complete **both** lines:
   • Enter your exemption code from the Exemption chart in Form OR-W-4 Instructions ..... 4a.
   • Write "Exempt" ..... 4b. Not Applicable

Sign here. Under penalty of false swearing, I declare the information provided is true, correct, and complete.

Employee signature (This form isn't valid unless signed.)	Date
[redacted]	06/30/2026

Employer use only.

Employer name	Federal employer identification number (FEIN)		
[redacted]	[redacted]		

Employer address	City	State	ZIP code
[redacted]	[redacted]	WA	98501-2355

Submit

—Submit your completed form to your employer—

QRG

9.2 ESS W-4 Withholding

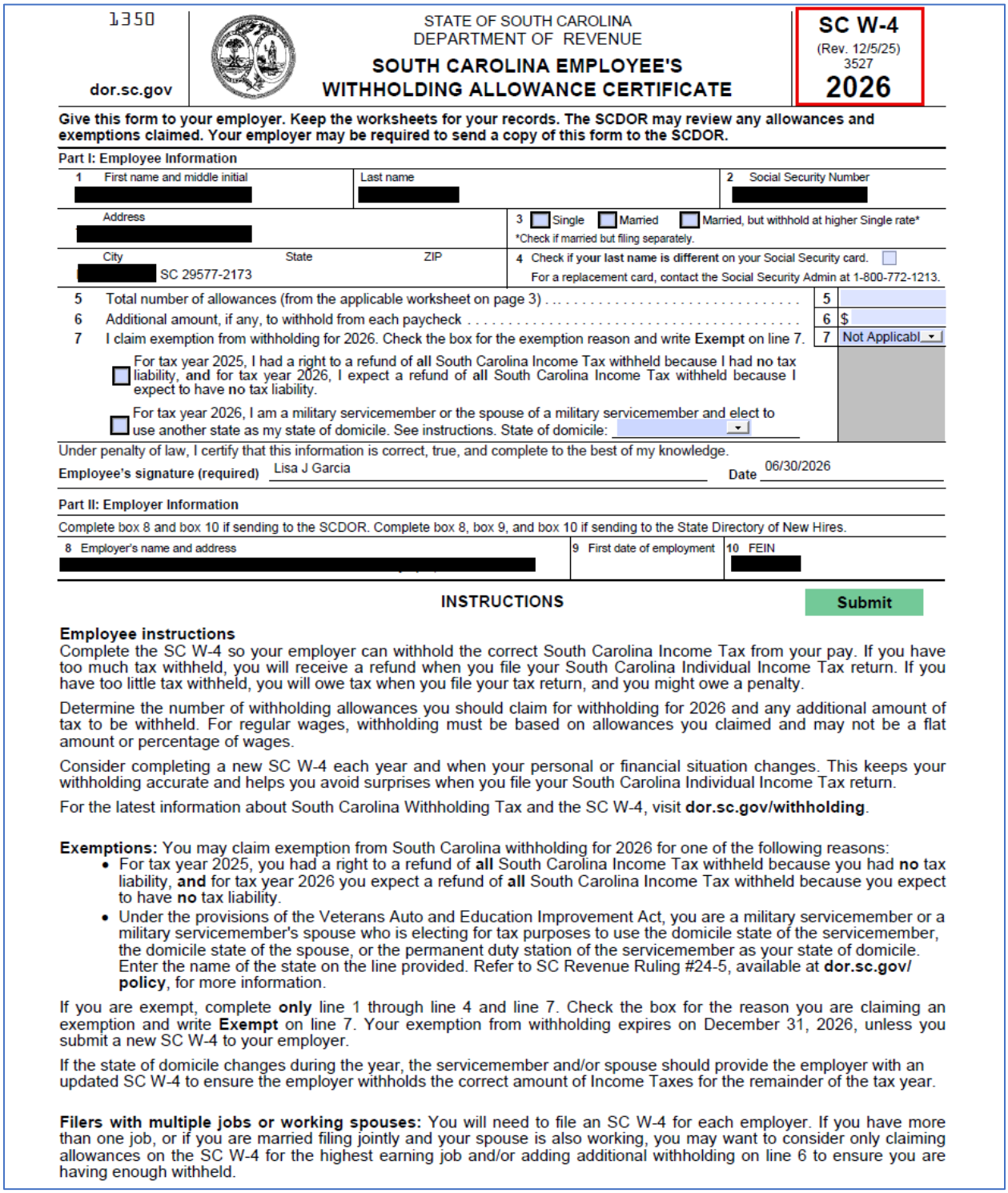
South Carolina Form SC W-4

HCM Image 55 delivers new South Carolina Form SC W-4 (2026).

Navigation

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

Image: South Carolina Form SC W-4 (2026)



1350

dor.sc.gov

STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE

SOUTH CAROLINA EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

SC W-4
(Rev. 12/5/25)
3527
2026

Give this form to your employer. Keep the worksheets for your records. The SCDOR may review any allowances and exemptions claimed. Your employer may be required to send a copy of this form to the SCDOR.

Part I: Employee Information

1 First name and middle initial [redacted] | Last name [redacted] | 2 Social Security Number [redacted]

Address [redacted]

City [redacted] State SC ZIP 29577-2173

3 ☐ Single ☐ Married ☐ Married, but withhold at higher Single rate*
*Check if married but filing separately.

4 Check if **your last name is different** on your Social Security card. ☐
For a replacement card, contact the Social Security Admin at 1-800-772-1213.

5 Total number of allowances (from the applicable worksheet on page 3) 5

6 Additional amount, if any, to withhold from each paycheck . . . . . 6 $

7 I claim exemption from withholding for 2026. Check the box for the exemption reason and write **Exempt** on line 7. 7 Not Applicabl

☐ For tax year 2025, I had a right to a refund of **all** South Carolina Income Tax withheld because I had **no** tax liability, **and** for tax year 2026, I expect a refund of **all** South Carolina Income Tax withheld because I expect to have **no** tax liability.

☐ For tax year 2026, I am a military servicemember or the spouse of a military servicemember and elect to use another state as my state of domicile. See instructions. State of domicile:

Under penalty of law, I certify that this information is correct, true, and complete to the best of my knowledge.

Employee's signature (required) Lisa J Garcia **Date** 06/30/2026

Part II: Employer Information

Complete box 8 and box 10 if sending to the SCDOR. Complete box 8, box 9, and box 10 if sending to the State Directory of New Hires.

8 Employer's name and address [redacted] | 9 First date of employment | 10 FEIN [redacted]

INSTRUCTIONS **Submit**

Employee instructions
Complete the SC W-4 so your employer can withhold the correct South Carolina Income Tax from your pay. If you have too much tax withheld, you will receive a refund when you file your South Carolina Individual Income Tax return. If you have too little tax withheld, you will owe tax when you file your tax return, and you might owe a penalty.

Determine the number of withholding allowances you should claim for withholding for 2026 and any additional amount of tax to be withheld. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Consider completing a new SC W-4 each year and when your personal or financial situation changes. This keeps your withholding accurate and helps you avoid surprises when you file your South Carolina Individual Income Tax return.

For the latest information about South Carolina Withholding Tax and the SC W-4, visit **dor.sc.gov/withholding**.

Exemptions: You may claim exemption from South Carolina withholding for 2026 for one of the following reasons:

- For tax year 2025, you had a right to a refund of **all** South Carolina Income Tax withheld because you had **no** tax liability, **and** for tax year 2026 you expect a refund of **all** South Carolina Income Tax withheld because you expect to have **no** tax liability.
- Under the provisions of the Veterans Auto and Education Improvement Act, you are a military servicemember or a military servicemember's spouse who is electing for tax purposes to use the domicile state of the servicemember, the domicile state of the spouse, or the permanent duty station of the servicemember as your state of domicile. Enter the name of the state on the line provided. Refer to SC Revenue Ruling #24-5, available at **dor.sc.gov/policy**, for more information.

If you are exempt, complete **only** line 1 through line 4 and line 7. Check the box for the reason you are claiming an exemption and write **Exempt** on line 7. Your exemption from withholding expires on December 31, 2026, unless you submit a new SC W-4 to your employer.

If the state of domicile changes during the year, the servicemember and/or spouse should provide the employer with an updated SC W-4 to ensure the employer withholds the correct amount of Income Taxes for the remainder of the tax year.

Filers with multiple jobs or working spouses: You will need to file an SC W-4 for each employer. If you have more than one job, or if you are married filing jointly and your spouse is also working, you may want to consider only claiming allowances on the SC W-4 for the highest earning job and/or adding additional withholding on line 6 to ensure you are having enough withheld.

QRG

9.2 ESS W-4 Withholding

Washington State Board for Community and Technical Colleges