

**Purpose**

This form assists UCPATH Center Production Payroll in determining the tax withholding for an employee who works and lives in a state other than California. Employees are categorized as one of the following:

- California tax residents – subject to tax withholding on their worldwide income regardless of where the work is performed.
- California non-residents who work in California – subject to tax withholding on their portion of income that is earned in the state of California.
- Non-residents working and living outside California – not subject to California tax withholding. They may be subject to state income tax withholding in the state in which they are working.

**Use**

The UCPATH Center Out-of-State Income Tax Withholding form must be completed when an employee is hired by any of the UC Business Units to perform services while living outside of California. The completed form should be submitted to the UCPATH Center via the portal, as soon as possible, to ensure correct income tax withholding.

**Instructions**

- Section 1. Personal Information Section – complete in its entirety. "Business Unit" refers to Campus, Medical Center or Location of Employment.
  - Name: Enter name – last, first, middle (if available).
  - Business Unit: Enter work location (example: UCOP)
  - Employee ID Number: Enter employee's university identification number.
  - Work Address: Address where the work will be performed.
  - Business Unit Dept: Enter hiring department.
  - Social Security number: A valid U.S. Social Security number.
  - Work Phone: Enter the phone number where the employee will be performing services.
- Section 2. Non-resident Section - This section should only be completed by employees who are non-residents of California.
- Section 3. Resident Section - This section should only be completed by employees who are tax residents of California.
- Section 4. Cancel Out-of-State Withholding - This section should only be completed when an individual no longer works out of state or wants to cancel a previous state's withholding due to a change in business unit or liabilities.
- Section 5. Employee's Certification - The employee must sign and date the form.
- UCPATH Center Internal Use Only (highlighted in blue to be completed by UCPATH Center associates).
- To submit the form with the supporting documentation, please visit UCPATH (<http://ucpath.universityofcalifornia.edu>). On the left side of the site, click on "Ask UCPATH Center" and then "Submit an inquiry."

**Privacy Notifications****State**

The state of California Information Practices Act of 1977 (effective July 1, 1978) requires the university to provide the following information to individuals who are asked to supply information.

The principal purpose for requesting the information on this form is for payment of earnings, and for miscellaneous payroll and personnel matters, such as, but not limited to, withholding of taxes, benefits administration, and changes in title and pay status. University policy and state and federal statutes authorize the maintenance of this information.

Furnishing all information requested on this form is mandatory. Failure to provide such information will delay, or may even prevent, completion of the action for which the form is being filled out. Information furnished on this form may be used by various university departments for payroll and personnel administration, and will be transmitted to the state and federal governments, as required by law.

Individuals have the right to review their own records in accordance with university personnel policy and collective bargaining agreements. Information on these policies can be obtained from campus or Office of the President staff and academic personnel offices.

The officials responsible for maintaining the information contained on this form are campus and Office of the President staff and academic personnel managers or campus controllers.

**Federal**

Pursuant to the Federal Privacy Act of 1974, you are hereby notified that disclosure of your social security number is mandatory. Disclosure of the Social Security number is required pursuant to Sections 6011 and 6051 of Subtitle F of the Internal Revenue Code and pursuant to Regulation 4, Section 404.1256, Code of Federal Regulations, under Section 218, Title II of the Social Security Act, as amended. The Social Security number is used to verify your identity. The principal uses of the number shall be to report (1) federal and state income taxes withheld, (2) Social Security contributions, (3) state unemployment and workers' compensation earnings, and (4) earnings and contributions to participating retirement systems.

**Contact Information**

UCPath: <http://ucpath.universityofcalifornia.edu>

UCPath Center email: [ucpath@universityofcalifornia.edu](mailto:ucpath@universityofcalifornia.edu)

UCPath Center  
14350-1 Meridian Parkway  
Riverside, CA 92518  
Phone: (855) 982-7284  
Fax: (855) 982-2329  
Monday - Friday: 8 a.m. – 5 p.m.

\*Indicated required fields

<b>SECTION 1. PERSONAL INFORMATION</b>		
Name: (Last, First, Middle)	Business Unit:	EMPL ID #:
Work Address: (Number, Street)	Business Unit Department:	Last 4 Digits of SSN:
(City) (State) (Zip)	Work Phone (with Area Code) :	
Email Address:		
<b>SECTION 2. IF YOU ARE A <u>NON-RESIDENT</u> OF CALIFORNIA, COMPLETE THIS SECTION</b>		
<i>I am a non-resident of the state of California, have claimed exemption from California income tax withholding on my UC W-4/DE 4 forms and am earning compensation, while working in the city, county and state listed below:</i>		
City:	County:	State:
I began earning compensation in the state listed above on _____ and expect to continue to earn compensation in this state until approximately _____. I understand that I must submit a new UCPath Center <i>Out-of-State Income Tax Withholding</i> form when my assignment, in the state listed above, ends.		
<b>SECTION 3. IF YOU ARE A <u>RESIDENT</u> OF CALIFORNIA, COMPLETE THIS SECTION</b>		
<i>I am a resident of the state of California but am temporarily working in the city, county and state listed below:</i>		
City:	County:	State:
I began earning compensation in the state listed above on _____ and expect to continue to earn compensation in this state until _____. I understand that I may be subject to income Tax withholding for both this state and the state of California. I further understand that I must submit a new UCPath Center <i>Out-of-State Income Tax Withholding</i> form when my assignment, in the state listed above, ends.		
<b>SECTION 4. TO CANCEL OUT-OF-STATE WITHHOLDING, COMPLETE THIS SECTION</b>		
<i>Please cancel state income tax withholding deductions for the city, county and state listed below:</i>		
City:	County:	State:
Effective _____, I am earning compensation while working in _____.		
<b>SECTION 5. EMPLOYEE'S CERTIFICATION</b>		
<i>I certify, to the best of my knowledge, that the above information is true, correct and complete.</i>		
Employee's Signature:	Date:	

<b>UCPATH CENTER INTERNAL USE ONLY</b>		
<b>EMPLOYEE STATE OF RESIDENCY DETAILS</b>		
EVENT	DATE*	INITIALS*
State of Residency:*		
State Code:*		
Requires Withholding:*		
<input type="checkbox"/> Yes <input type="checkbox"/> No		
State Withholding Form Received:*		
<input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>EMPLOYEE STATE TAX DATA DETAILS</b>		
EVENT	DATE*	INITIALS*
Resident Check Box is Unchecked:*		
Update State Withholding Elements:*		
Select Locality:*		
<b>DEDUCTION DETAILS</b>		
EVENT	DATE*	INITIALS*
State of Residency:*		
Amount of Other State Deduction:*		
Create Deduction for Other State:*		
<b>PREPARED BY</b>		
Prepared By Name:*	Prepared Date:*	
(Last, First, M and Title)		
Processed By Name:*	Processed Date:*	
(Last, First, M and Title)		
<b>APPROVAL</b>		
Approved By: Name:*	Approved Date:*	
(Last, First, M and Title)		

The retention schedule for this form can be found at <http://recordsretention.ucop.edu/>.