

Type or print your Full Name		Your Social Security Number	
Home Address – number and street or rural route			
City or Town		State	ZIP Code

**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.	
SIGNATURE _____	DATE _____

**Employee's Instructions**

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.

# Employer's Instructions for the Employee's Arizona Withholding Election

## Arizona Form A-4

### For information or help, call one of the numbers listed:

Phoenix (602) 255-3381  
From area codes 520 and 928, toll-free (800) 352-4090

### Tax forms, instructions, and other tax information

If you need tax forms, instructions, and other tax information, go to the department's website at [www.azdor.gov](http://www.azdor.gov).

### Withholding Tax Procedures and Rulings

These instructions may refer to the department's withholding tax procedures and rulings for more information. To view or print these, go to our website and select *Reports & Legal Research*. On the next page, click on *Legal Research*. Select a Document Type and a Category from the drop down menus. If you know the document ID number you may enter it in the Search field and then press enter.

### Publications

To view or print the department's publications, go to our website, scroll down, click on *Reports & Legal Research*, and click on *Publications* in the right hand column.

Arizona employers are required to make Arizona Form A-4 available to employees at all times and to inform them of Arizona's withholding election options.

Arizona income tax withholding is a percentage of gross taxable wages. "Gross taxable wages" is the amount that meets the federal definition of "wages." Generally, it is the amount included in box 1 of the employee's federal Form W-2 at the end of the calendar year.

Employees elect the percentage of their gross taxable wages they wish to be withheld. They may also elect to have an extra amount withheld from each paycheck.

### COMPLETING ARIZONA FORM A-4

- All employees are required to complete Form A-4.
- New employees must complete Form A-4 within 5 days of employment. ***If the employee fails to complete the form, the employer must withhold Arizona income tax at the default rate, 2.0% of the employee's wages until the employer receives a completed Form A-4 from that employee.***
- Current employees must complete an updated Form A-4 to elect a different Arizona withholding percentage or to change any extra amount to be withheld from his/her paycheck.
- An employee may elect an Arizona withholding percentage of zero if that employee expects to have no Arizona income tax liability for the current taxable year.
  - o If an employee makes this election, his/her employer will not withhold Arizona tax from his/her paycheck for all payroll periods beginning after the date of the employee's election.
  - o Each employee claiming to be exempt from Arizona withholding must renew this election annually. Each employee who wishes to keep this election in the next taxable year must complete and provide to his/her employer a new Form A-4 by February 15th of the following year. ***If the employee fails to provide an updated Form A-4 by February 15th, the employer will withhold Arizona income tax at the default rate, 2.0% until the employee provides the employer with an updated Form A-4.***

- A qualifying nonresident employee may use Form A-4 to elect to have a percentage of his/her wages withheld to be applied to his/her Arizona income tax liability.

### EMPLOYMENT REQUIRING WITHHOLDING

#### ***Withholding tax shall be deducted from the compensation of:***

- Wages paid to an Arizona resident whose compensation is for services performed within this state.
- Wages paid to a nonresident employee who is in this state solely for athletic or entertainment purposes.
- Wages paid to part-time or seasonal agricultural employees whose principal duties are operating any mechanically-driven device in such operations.
- Wages paid to a non-resident who is in this state for 60 or more days in a calendar year for the purpose of performing a service that will benefit the employer or a related entity.

### EMPLOYMENT FOR WHICH WITHHOLDING MAY BE ELECTED

- A nonresident Arizona employee in this state for less than 60 days may elect to have Arizona withholding amounts subtracted from his/her paycheck and the employer must withhold tax based on the employee's election to do so.
- An out of state business may elect to withhold tax from the nonresident employee before the 60 day limitation has elapsed.
- A part-time or seasonal employee whose services to the employer consist solely of labor in connection with the planting, cultivating, harvesting or field packing of seasonal agricultural crops may elect to have Arizona withholding amounts subtracted from his/her paycheck.

**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 Form A-4 to select a percentage of gross taxable wages they wish to have withheld from their paychecks.*

### EMPLOYMENT EXCLUDED FROM WITHHOLDING

**NOTE:** *An employee exempted from withholding tax may not be exempted from paying Arizona income tax.*

#### ***No withholding amount shall be deducted from:***

- Wages paid to an employee of a common carrier when that employee is a nonresident of Arizona and regularly performs services inside and outside the state.
- Wages paid for domestic service in a private home.
- Wages paid for casual labor not in the course of the employer's trade or business.
- Wages paid for part-time or seasonal agricultural labor whose services to the employer consist solely of labor in connection with the planting, cultivating, harvesting or field packing of seasonal agricultural crops.
- Wages paid to a nonresident of Arizona who is solely in this state on a temporary basis for the purpose of performing disaster recovery from a declared disaster during a disaster period.
- Wages paid to a nonresident of Arizona engaged in any phase of motion picture production, if the employer applies

for an exemption from the withholding provisions, and the department determines that the nonresident would be allowed a credit for taxes paid to his/her state of residency or domicile.

- Wages paid to a nonresident of Arizona who is:
  - o An employee of an individual, fiduciary, partnership, corporation, or limited liability company having property, payroll and sales in this state, or of a related entity having more than fifty percent direct or indirect common ownership.
  - o Physically present in this state for less than sixty (60) days in a calendar year for the purpose of performing a service that will benefit the employer or the related entity. For purposes of determining the number of days of service in this state, days spent in the following activities are not included:
    - In transit
    - Engaging in personal activities
    - Participating in training or professional development activities or attending meetings that are not directly connected to the Arizona operations of the employer or related entity.

A “related entity having more than 50 percent direct or indirect common ownership” means that the related entities are more than 50 percent owned by the same interests. The following examples demonstrate three different situations in which the nonresident employee performs services in Arizona for less than 60 days during the calendar year.

**Example 1:**

Corporation A is the U.S. domestic parent of Corporation B, a wholly owned foreign subsidiary corporation. Corporation A has property, payroll and sales in Arizona. Corporation B operates in China. It has no Arizona property, payroll and sales. R is an employee of B and is not a resident of Arizona. R performs services for B in Arizona for 45 days during calendar year 2025.

**Example 2:**

Corporation F, based in California, is the common parent of Corporation W. Corporation F does not have property, payroll and sales in Arizona. Corporation W has property, payroll, and sales in Arizona. L is an employee of F and is not an Arizona resident. L performs services for F in Arizona for 55 days during calendar year 2025.

**Example 3:**

D owns 60 percent of Corporation K and 51 percent of Corporation S. N owns 40 percent of Corporation K and 49 percent of Corporation S. Corporation S has property, payroll and sales in Arizona. Corporation K is based in California and has no Arizona property, payroll, and sales. T is an employee of K and is not a resident of Arizona. T performs services for K in Arizona for 35 days during calendar year 2025.

Type or print your Full Name		Your Social Security Number	
Home Address – number and street or rural route			
City or Town	State	ZIP Code	

**Check either box 1 or box 2:**

- 1** I am an Arizona resident employed outside of Arizona. I elect to have Arizona income taxes withheld from my compensation paid for services performed outside of Arizona for my employer as authorized by A.R.S. § 43-408. 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 per paycheck..... \$
- 2** I am an Arizona resident employed outside of Arizona. I elect to terminate my prior election for voluntary Arizona income tax withholding from my compensation paid for services performed outside of Arizona for my employer.

I certify that I have made the election marked above.

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EMPLOYEE'S SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

**General Instructions**

**Who May Use Form A-4V**

Arizona Form A-4V is for Arizona resident employees who are performing work outside of Arizona. Use this form to request that your employer withhold Arizona income taxes from your wages for work done outside of Arizona. This amount is applied to your Arizona income tax due when you file your return. Your employer is not required by statute to grant your request.

If your employer agrees to withhold Arizona income tax from your wages, Arizona withholding is a percentage of your gross taxable wages of every paycheck. You may also have your employer withhold an extra amount from each paycheck.

**What are my "Gross Taxable Wages"?**

For withholding purposes, "gross taxable wages" are the wages from each paycheck 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.

**What Should I do With Form A-4V?**

Complete this form to request that your employer withhold Arizona income tax from your wages and elect an Arizona withholding percentage and any additional amount to be withheld from each paycheck. Give your completed form to your employer.

**Employer Certification**

\_\_\_\_\_, the employer of an Arizona resident,  
(NAME OF EMPLOYER – COMPANY OR INDIVIDUAL)

\_\_\_\_\_, whose compensation is for services performed outside of Arizona,  
(EMPLOYEE'S NAME)

has agreed to withhold Arizona income taxes from the employee's compensation as authorized by A.R.S. § 43-408. As stated in A.R.S. § 43-408(B), the employer understands and agrees that the employer and the employee are subject to the provisions of Chapter 4 of Title 43 of the Arizona Revised Statutes, as if the employer were required to withhold Arizona income taxes from such compensation.

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SIGNATURE OF OFFICER, SOLE PROPRIETOR, OR AGENT \_\_\_\_\_ TITLE \_\_\_\_\_ DATE \_\_\_\_\_

Type or print your Full Name		Your Social Security Number	
Home Address – number and street or rural route			
City or Town		State	ZIP Code

**Part 1 Native American Withholding Exemption**

I request to have no Arizona income tax withheld from my wages because I declare that:

- 1 I am a Native American — Enter your Tribal Census Number: \_\_\_\_\_.
- 2 I reside on the \_\_\_\_\_, Indian Reservation.
- 3 I am an enrolled member of the tribe for which that reservation was established.
- 4 All my services as an employee of \_\_\_\_\_, are performed within the boundaries of the reservation named above.

**Part 2 Nonresident Military Spouse Withholding Exemption**

I request to have no Arizona income tax withheld from my wages because I declare that:

- 1 I am the spouse of an active duty servicemember.
- 2 Both my spouse and I are Arizona nonresidents. My state of residence is \_\_\_\_\_ and my military spouse's state of residence is \_\_\_\_\_, (must be the same state).
- 3 My active duty military spouse is in Arizona in compliance with military orders.
- 4 I am present in Arizona solely to be with my military spouse.  
My Military ID Number is: \_\_\_\_\_, Date Issued: (M,M|D,D|Y,Y,Y,Y)

You must include a copy of your military spouse ID and your spouse's last Leave and Earnings Statement (LES).

**Part 3 Nonresident Withholding Exemption**

I request to have no Arizona income tax withheld from my wages because I declare that:

- 1 I am an Arizona nonresident, and I am a resident of:  
 California     Indiana     Oregon     Virginia
- 2 I am allowed a tax credit against my Arizona taxes for taxes paid to the state checked above.

**Part 4 Termination**

I am notifying my employer that I no longer qualify for the previously-claimed withholding exemption. By checking this box, I terminate my exemption.

**Part 5 Signatures**

EMPLOYEE	EMPLOYER
Under penalty of perjury, I certify that I am entitled to the exemption from withholding as claimed above.	I have reviewed all documentation required to be submitted with this request and confirm that if the employee is claiming the exemption under Part 1, that the employee's place of employment is located on the reservation named in Part 1.
<div style="display: flex; justify-content: space-between;"> <span>EMPLOYEE'S SIGNATURE _____</span> <span>DATE _____</span> </div>	<div style="display: flex; justify-content: space-between;"> <span>EMPLOYER'S SIGNATURE _____</span> <span>DATE _____</span> </div>
Give the completed form and any required documentation to your employer.	Keep the completed form and any documentation for your records. <b>Please do not mail this form to the department unless you are asked to do so.</b>

## 2026 Employee Withholding Exemption Certificate

**For information or help, call one of the numbers listed:**

Phoenix (602) 255-3381  
From area codes 520 and 928, toll-free (800) 352-4090

**Tax forms, instructions, and other tax information**

If you need tax forms, instructions, and other tax information, go to the department's website at [www.azdor.gov](http://www.azdor.gov).

**Withholding Tax Procedures and Rulings**

These instructions may refer to the department's withholding tax procedures and rulings for more information. To view or print these, go to our website and select *Reports & Legal Research*. On the next page, click on *Legal Research*. Select a Document Type and a Category from the drop down menus. If you know the document ID number you may enter it in the Search field and then press enter.

**Publications**

To view or print the department's publications, go to our website, scroll down, click on *Reports & Legal Research*, and click on *Publications* in the right hand column.

### Why is Form WEC Used?

Your employer must withhold Arizona income tax from your wages that you earn while working in Arizona. Arizona income tax must be withheld unless your wages are exempt from withholding.

Wages paid to certain people are exempt from Arizona income tax withholding. People who are earning these types of wages use Form WEC to let their employer know to not withhold.

### Who May Use Form WEC?

You may use Form WEC if you are a:

- Qualified Native American;
- Qualified Military Spouse;
- Qualified Arizona Nonresident.

**NOTE:** Do not use Form WEC to make a zero withholding election. You must make this election on Form A-4.

**Native Americans**

If you are a Native American, your wages are exempt from Arizona withholding if you:

1. Live on the reservation;
2. Work on that reservation;  
AND
3. Are an affiliated and enrolled member of the tribe for which that reservation was established.

Any wages earned off the reservation for work done in Arizona are subject to Arizona withholding.

For more details see the department's ruling, ITR 96-4, *Income Taxation of Indians and Spouses*.

**Military Spouses**

The federal Military Spouses Residency Relief Act provides tax relief for qualifying spouses. Under this Act, wages earned in Arizona by a qualifying spouse are not deemed to be income for work done in Arizona. Those wages are exempt from Arizona withholding.

If you are married to an active duty military member and you earn wages in Arizona, those wages are exempt from Arizona withholding if:

1. Your spouse is a member of the armed forces and is in Arizona in compliance with military orders;
2. You are in Arizona solely to be with your spouse;  
AND
3. You maintain a domicile in another state, which is the same state that is the domicile of your spouse.

For more details, see the department's publication, Pub. 705, *Spouses of Active Duty Military Members*.

**Nonresidents**

If you are a nonresident working in Arizona, you may claim an exemption from Arizona income tax withholding if you are:

1. A resident of one of the following states:  
California, Indiana, Oregon, or Virginia;  
AND
2. Allowed to claim a tax credit against your Arizona tax for taxes paid to your state of residence on Form 140NR filed for the year.

For more details about how to claim this tax credit, see Arizona Form 309, *Credit for Taxes Paid to Another State or Country*.

### When Should I Complete Form WEC?

You should complete Form WEC as soon as you qualify for the exemption. Give the completed Form WEC to your employer.

To keep your exemption from year to year, you must file a new Form WEC at the beginning of each calendar year. You must also provide required documentation with each annual Form WEC.

### Will I Have to File an Arizona Income Tax Return if I am Exempt from Arizona Withholding?

Even though your wages may be exempt from Arizona tax withholding, you may still have to file an Arizona income tax return.

**Native Americans**

If you have any wages or other income earned off the reservation you may be subject to Arizona income tax on that income. If you are subject to Arizona income tax and you meet the Arizona filing requirements, you will need to file an Arizona income tax return.

For more details, see the department's income tax ruling ITR 96-4, *Income Taxation of Indians and Spouses*.

**Military Spouses**

If you or your spouse have any other income subject to Arizona income tax and you meet the Arizona filing requirements, you will need to file an Arizona income tax return. See Arizona Form 140NR for more details.

**Nonresidents**

You will have to file Arizona Form 140NR if you meet the Arizona filing requirements. For complete details, see Arizona Form 140NR.

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**Part 1 - Native American Withholding Exemption**


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Complete Part 1 if you are claiming the exemption because you are a qualifying Native American. Skip Parts 2, 3 and 4.

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**Part 2 - Nonresident Military Spouse Withholding Exemption**


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Complete Part 2 if you are claiming the exemption because you are a qualifying spouse of a military member. Skip Parts 1, 3 and 4.

You must give your employer a copy of your military spouse identification and your spouse's last Leave and Earnings Statement (LES).

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**Part 3 - Nonresident Withholding Exemption**


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Complete Part 3 if you are claiming the exemption because you are a qualifying nonresident. Skip Parts 1, 2 and 4.

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**Part 4 - Termination**


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If your situation changes and you no longer qualify for the withholding exemption, complete a new Form WEC to let your employer know.

Complete Part 4. Skip Parts 1, 2 and 3. Also, complete Arizona Form A-4 to elect a withholding percentage. Give both the completed Form WEC and Arizona Form A-4 to your employer so that your employer can start to withhold the proper amount of Arizona tax from your wages.

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**Part 5 - Signatures**


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**Employee**

You must sign the completed Form WEC to certify that you are entitled to the exemption you are claiming.

**Employer**

You must sign the completed Form WEC to certify that you:

1. Have looked at any required documents;
2. Confirm that the employee is working on the reservation named in Part 1, if the employee is claiming the exemption under Part 1.

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**Where to File Form WEC**


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**Employee**

Give the completed Form WEC to your employer. Be sure to keep a copy for your records.

**Employer**

Keep the completed Form WEC and any required attachments for your records. **Do not** send a copy of the completed Form WEC to the department. You will only need to provide a copy to the department if we request it.



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## THE FAIR WAGES AND HEALTHY FAMILIES ACT

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### Earned Paid Sick Time

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- EXEMPTIONS:** The Fair Wages and Healthy Families Act (the “Act”) does not apply to any person who is employed by a parent or a sibling; any person who is employed performing babysitting services in the employer’s home on a casual basis; or any person employed by the State of Arizona or the United States government.
- ENTITLEMENT AND AMOUNT:** Beginning July 1, 2017, employees are entitled to earned paid sick time and accrue a minimum of one hour of earned paid sick time for every 30 hours worked, subject to the following limitations:
- Employees whose employers have less than 15 employees may only accrue or use 24 hours of earned paid sick time per year.
  - Employees whose employers have 15 or more employees may only accrue or use 40 hours of earned paid sick time per year.
- Employers are permitted to select higher accrual and use limits.
- TERMS OF USE:** Earned paid sick time may be used for the following purposes: (1) medical care or mental or physical illness, injury, or health condition; or (2) a public health emergency; and (3) absence due to domestic violence, sexual violence, abuse, or stalking. Employees may use earned paid sick time for themselves or for family members. *See Arizona Revised Statutes § 23-373* for more information.
- RETALIATION & DISCRIMINATION PROHIBITED:** Employers are prohibited from discriminating against or subjecting any person to retaliation for: (1) asserting any claim or right under the Act, including requesting or using earned paid sick time; (2) assisting any person in doing so; or (3) informing any person of their rights under the Act.
- ENFORCEMENT:** Each employee has the right to file a complaint with the Industrial Commission’s Labor Department alleging that an employer has violated the Act. Certain time limits apply. A civil action may also be filed as provided in the Act. Violations of the Act may result in penalties.
- INFORMATION:** For additional information regarding the Act, you may refer to the Industrial Commission’s website at [www.azica.gov](http://www.azica.gov) or contact the Industrial Commission’s Labor Department: 800 W. Washington, Phoenix, Arizona 85007-2022; (602) 542-4515.

**THIS POSTER MUST BE CONSPICUOUSLY POSTED IN A PLACE  
THAT IS ACCESSIBLE TO EMPLOYEES**

## ARIZONA NEW EMPLOYEE NOTICE

EMPLOYER'S BUSINESS NAME: \_\_\_\_\_

EMPLOYER'S ADDRESS: \_\_\_\_\_

EMPLOYER'S TELEPHONE NUMBER: \_\_\_\_\_

The following page provides information concerning earned paid sick time rights and responsibilities for employees working in Arizona.