



# DELAWARE F O R M

## DIVISION OF REVENUE **DE-W4**



### EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

1. FIRST NAME AND MIDDLE INITIAL	LAST NAME	2. TAXPAYER ID	
HOME ADDRESS (NUMBER AND STREET OR RURAL ROUTE)		3. MARITAL STATUS	
		<input type="checkbox"/> Single <input type="checkbox"/> Married	
CITY OR TOWN		STATE	ZIP CODE

- 4 Total number of dependents you can claim on your return
- 5 Additional amount, if any, you want withheld from each paycheck

4	
5	\$

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.

\_\_\_\_\_  
EMPLOYEE SIGNATURE (This form is not valid unless signed)

\_\_\_\_\_  
DATE

6. EMPLOYER'S NAME AND ADDRESS	
7. FIRST DAY OF EMPLOYMENT	8. TAXPAYER ID (EMPLOYER IDENTIFICATION NUMBER)



# D E L A W A R E F O R M

## D I V I S I O N O F R E V E N U E D E - W 4 R

### R E S I D E N T W I T H H O L D I N G A L L O W A N C E ( S ) C O M P U T A T I O N W O R K S H E E T



<b>A</b>	Enter "1" for Yourself (2 if 60 years old or older) if no one else claims you as a dependent	<b>A</b>	
<b>B</b>	Enter "1" for your Spouse (2 if 60 years old or older) if no one else claims your spouse as a dependent	<b>B</b>	
<b>C</b>	Enter number of dependents other than your spouse that you will claim	<b>C</b>	
<b>D</b>	Enter "1" if you qualify to take a child/dependent care credit for one child or dependent and "2" if you qualify to take the credit for two or more	<b>D</b>	
<b>E</b>	Enter "1" if you are 65 or over OR blind. Enter "2" if you are both 65 or over AND blind.	<b>E</b>	
<b>F</b>	Enter "1" if your spouse is 65 or older OR blind. Enter "2" if your spouse is 65 or older AND blind.	<b>F</b>	
<b>G</b>	<b>Add Line A through Line F</b> <span style="float: right;"></span>	<b>G</b>	

If you plan to itemize, or you receive non-wage income, or you can claim other deductions and wish to adjust your withholding, continue with the following Section H. Otherwise, STOP HERE and enter the number from Line G onto the Delaware Form W-4.

NOTE: Use this section only if you plan to itemize, claim other deductions, or have non-wage income. If computing this section on Married Filing Separate or Combined Separate status, include only the amount of itemized deductions that may be claimed on your separate return.

<b>H</b>	<b>DEDUCTIONS AND INCOME ADJUSTMENTS</b>		
<b>1</b>	Enter an estimate of your itemized deductions for the current year, i.e. home mortgage interest, real estate and other taxes (excluding state income tax paid) limited to \$10,000, charitable contributions, medical expenses in excess of 10% of adjusted gross income, and miscellaneous deductions (most miscellaneous deductions are now deductible only in excess of 2% of your adjusted gross income).	<b>1</b>	\$
<b>2</b>	Delaware Standard Deduction of \$3,250	<b>2</b>	\$ 3250
<b>3</b>	<b>Subtract</b> Line 2 from Line 1. If less than zero, enter 0. <span style="float: right;"></span>	<b>3</b>	\$
<b>4</b>	Enter an estimate of your adjustments to income for the current year including alimony paid, IRA contributions, the pension exclusion and the exclusion for certain persons over 60 years old or disabled	<b>4</b>	\$
<b>5</b>	<b>Add</b> Lines 3 and 4 <span style="float: right;"></span>	<b>5</b>	\$
<b>6</b>	Enter an estimate of your non-wage income for the current year.	<b>6</b>	\$
<b>7</b>	<b>Subtract</b> Line 6 from Line 5 <span style="float: right;"></span>	<b>7</b>	\$
<b>8</b>	<b>Divide</b> the amount on Line 7 by \$2,000. <span style="float: right;"></span>	<b>8</b>	
<b>9</b>	Enter the number from Line G above	<b>9</b>	
<b>10</b>	<b>Add</b> Lines 8 and 9. Report this number of allowances to your employer on Delaware Form W-4. <span style="float: right;"></span>	<b>10</b>	

#### I SPECIAL INSTRUCTIONS

If the total on Line 10 is less than zero you may need additional withholding as a result of non-wage income to avoid owing tax on your income tax return. You can calculate the amount of additional withholding as follows:

**Multiply** number on Line 10 by \$110;

**Divide** the result by the number of pay periods during the year (e.g., if you are paid monthly, divide by 12); The result is the additional amount of withholding required per pay.

**EXAMPLE: Total on Line 10 is "-2" and you are paid once a month.**

You should notify your employer on a Delaware Form W-4 that your withholding allowance should be "0" and an additional \$18.33 per pay should be withheld for the current year

(1) Line H = 2 x \$110 = \$220.00  
 (2) Number of pay periods = \$220.00/12 = \$18.33





# D E L A W A R E F O R M

## D I V I S I O N O F R E V E N U E D E - W 4 N R



### NON- RESIDENT WITHHOLDING ALLOWANCE(S) COMPUTATION

<b>A</b>	Enter "1" for Yourself (2 if 60 years old or older) if no one else claims you as a dependent	<b>A</b>	
<b>B</b>	Enter "1" for your Spouse (2 if 60 years old or older) if no one else claims your spouse as a dependent	<b>B</b>	
<b>C</b>	Enter number of dependents other than your spouse that you will claim	<b>C</b>	
<b>D</b>	Add Lines A through C <span style="float: right;">☰</span>	<b>D</b>	

INCOME AND ADJUSTMENTS			Column A	Column B
			TOTAL	DELAWARE SOURCE
1	Wages		1	\$
2	Non-wage Income (Net of Losses - See Instructions)		2	\$
3	Total Income (Add Line 1 and Line 2) <span style="float: right;">☰</span>		3	\$
4a	Federal Adjustments to Income (See Instructions)		4a	\$
4b	Delaware Adjustments to Income (See Instructions)		4b	\$
4c	Total Adjustments to Income (Add Line 4a and Line 4b) <span style="float: right;">☰</span>		4c	\$
5	Adjusted Gross Income (Subtract Line 4c from Line 3) <span style="float: right;">☰</span>		5	\$
6	PRORATION DECIMAL (Line 5: Column B ÷ Column A) <span style="float: right;">☰</span>		6	

DEDUCTIONS				
7	Deductions (Higher of Standard or Itemized - See Instructions)		7	\$
8	Estimated Taxable Income (Subtract Line 7 from Line 5, Column A) <span style="float: right;">☰</span>		8	\$
9	Gross Tax Liability (Computed using Line 8 - See Example Below) <span style="float: right;">☰</span>		9	\$
10	Personal Credits (Multiply Line D by \$110) <span style="float: right;">☰</span>		10	\$
11	Net Liability before Proration (Subtract Line 10 from Line 9) <span style="float: right;">☰</span>		11	\$
12	Proration Decimal (Enter from Line 6)		12	
13	Estimated Tax Liability (Multiply Line 11 by Line 12) <span style="float: right;">☰</span>		13	\$
14	Number of Pay Periods (From Employer or See Instructions)		14	
15	Withholding per Pay Period (Divide Line 13 by Line 14) <span style="float: right;">☰</span>		15	\$

Tax Table				
Taxable Income Between	Pay	Plus	On Amounts Over	
\$0 - 2,000	\$ 0.00	0.00%	\$ 0	
2,001 - 5,001	0.00	2.20%	2,000	
5,001 - 10,001	66.00	3.90%	5,000	
10,001 - 20,001	261.00	4.80%	10,000	
20,001 - 25,001	741.00	5.20%	20,000	
25,001 - 60,001	1,041.00	5.55%	25,000	
60,001 & over	2,943.50	6.60%	60,000	

**EXAMPLE OF GROSS TAX LIABILITY CALCULATION:**  
 If your Estimated Taxable Income, (Line 8) is \$12,000:

PAY:  $\$261.00 + \{(12,000 - 10,000) \times 0.048\}$   
 $= \$261.00 + (2,000 \times 0.048)$   
 $= \$261.00 + 96.00$   
 $= \$357.00$



4425 N. MARKET STREET, 3<sup>RD</sup> FLOOR  
WILMINGTON, DE 19802

252 CHAPMAN ROAD  
CHRISTIANA BUILDING, SUITE 210  
NEWARK, DE 19702

STATE OF DELAWARE DEPARTMENT OF LABOR  
DIVISION OF INDUSTRIAL AFFAIRS  
OFFICE OF ANTI-DISCRIMINATION  
(302) 761-8200  
DOL\_ANTIDISCRIMINATION@DELAWARE.GOV

BLUE HEN CORPORATE CENTER  
655 BAY ROAD, SUITE 2H  
DOVER, DE 19901

8 GEORGETOWN PLAZA, SUITE 2  
GEORGETOWN, DE 19947

# DELAWARE SEXUAL HARASSMENT NOTICE

## THE DELAWARE DISCRIMINATION IN EMPLOYMENT ACT

The Delaware Discrimination in Employment Act protects all individuals against discrimination in the workplace based on gender. Sexual harassment is a form of gender discrimination. A new law against sexual harassment passed in 2018 extends protections to all individuals, in all workplaces, including employees, applicants, apprentices, staffing agency workers, independent contractors, elected officials and their staff, agricultural workers, domestic workers, and unpaid interns.

### SEXUAL HARASSMENT AND THE LAW

Sexual harassment of an employee is unlawful when the employee is subjected to conduct that includes unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when: (1) submission to such conduct is made either explicitly or implicitly a term or condition of an employee's employment; (2) submission to or rejection of such conduct is used as the basis for employment decisions affecting an employee; or (3) such conduct has the purpose or effect of unreasonably interfering with an employee's work performance or creating an intimidating, hostile, or offensive working environment.

### EXAMPLES OF SEXUAL HARASSMENT

- unwelcome or inappropriate touching
- threatening or engaging in adverse action after someone refuses a sexual advance
- making lewd or sexual comments about an individual's appearance, body, or style of dress
- conditioning promotions or other opportunities on sexual favors
- displaying pornographic images, cartoons, or graffiti on computers, emails, cell phones, bulletin boards, etc.
- making sexist remarks or derogatory comments based on gender.

## RETALIATION IS PROHIBITED UNDER THE LAW

It is a violation of the law for an employer to take action against you because you oppose or speak out against sexual harassment in the workplace. The Delaware Discrimination in Employment Act prohibits employers from retaliating or discriminating against any person because that person opposed an unlawful discriminatory practice. Retaliation can occur through direct actions, such as demotions or terminations, or more subtle behavior, such as an increased work load or being transferred to a less desirable location. The Delaware Discrimination in Employment Act protects individuals against retaliation who have a good faith belief that their employer's conduct is illegal, even if it turns out that they were mistaken.

---

## REPORT SEXUAL HARASSMENT

If you have witnessed or experienced sexual harassment, inform a manager, the equal employment opportunity officer at your workplace, or human resources as soon as possible.

**Report sexual harassment to the Delaware Department of Labor Office of Anti-Discrimination. Call 302-761-8200 or visit <https://dia.delawareworks.com/discrimination/> to learn how to file a complaint or report discrimination.** The Office of Anti-Discrimination is a Neutral Third-Party and will facilitate a voluntary mediation and/or conciliation, which may be able to help you collect lost wages and other damages.

---



## PREGNANT WORKERS FAIRNESS ACT POLICY

### 1. Policy Purpose Statement

This policy sets forth the Employer's policy in accordance with the State of Delaware's workplace protections afforded to employees and applicants for employment who have a pregnancy-related condition, including but not limited to, pregnancy, childbirth, and lactation.

### 2. Scope

This policy applies to eligible employees and applicants of Employer, and for this policy, employees include all appointed, executive, merit, full-time, part-time, casual/seasonal, apprentices, temporary staff, volunteers, paid and unpaid interns, joint employees, officers, and officials. The terms of this policy supersede any statewide or related Employer policy and procedure on this subject.

### 3. Definitions and Acronyms

The following definitions are for the purposes of this policy:

- **Pregnancy** – Includes pregnancy, childbirth, or a related condition, including but not limited to, lactation, and lactation-related conditions such as mastitis, infertility, gestational diabetes, pregnancy-induced hypertension, hyperemesis, preeclampsia, depression, miscarriage, lactation, and recovery from childbirth, and miscarriage.
- **Qualified Employee/Applicant** – An employee or applicant who, with or without reasonable accommodation, can perform the essential functions of the employment position, except that an employee or applicant shall be considered qualified if: a) any inability to perform an essential function is for a temporary period; b) the essential function could be performed in the near future; and c) the inability to perform the essential function can be reasonably accommodated.
- **Reasonable Accommodation** – “Reasonable accommodation” has the meaning given this term in the federal Pregnant Workers Fairness Act, 42 U.S.C. § 21G. Accommodations available under this subchapter may include but are not limited to: making existing facilities readily accessible to and usable by individuals with disabilities; job restructuring, part-time or modified work schedules, reassignment to a vacant position, acquisition or modification of equipment or devices, appropriate adjustment or modification of examinations, training materials or policies, the provision of qualified readers or interpreters, and other similar accommodations for individuals with

disabilities. For this policy, an employee may be excused from performing their essential functions for a temporary inability if it would not be an undue hardship.

- **Undue Hardship** – means an action requiring significant difficulty or expense when considered in light of factors such as: the nature and cost of the accommodation; the overall financial resources of the employer; the overall size of the business of the employer with respect to the number of employees, and the number, type, and location of its facilities; and the effect on expenses and resources, or the impact otherwise of such accommodation upon the operation of the employer.

#### **4. Policy**

a. It shall be an unlawful employment practice for an Employer to:

- 1) Fail or refuse to hire or to discharge any individual or otherwise to discriminate against any individual with respect to compensation, terms, conditions, or privileges of employment because of such individual's race, marital status, genetic information, color, age, religion, sex (including pregnancy), sexual orientation, gender identity, or national origin;
- 2) Fail or refuse to treat a qualified employee or job applicant that the employer knows, or should know, is affected by pregnancy, the same as the employer treats or would treat any other employee or applicant not so affected but similar in the ability or inability to work, without regard to the source of any condition affecting the other employee's or applicant's ability or inability to work;
- 3) Fail or refuse to make reasonable accommodations to the known limitations related to the pregnancy of a qualified applicant for employment or employee, unless the employer can demonstrate that the accommodation would impose an undue hardship on the operation of the business of such employer;
- 4) Deny employment opportunities to a qualified job applicant or employee, if such denial is based on the need of the employer to make reasonable accommodations to the known limitations related to the pregnancy of an employee or applicant for employment;
- 5) Require a qualified applicant for employment or a qualified employee to accept an accommodation that such applicant or employee chooses not to accept;
- 6) Require a qualified employee to take leave under any leave law or employer policy if another reasonable accommodation can be provided to the known limitations related to the pregnancy of the employee;
- 7) Take adverse action against an employee in the terms, conditions, or privileges of employment for requesting or using a reasonable accommodation to the known limitations related to the pregnancy of the employee;

8) Limit, segregate or classify employees in any way which would deprive or tend to deprive any employee of employment opportunities or otherwise adversely affect the employee's employment status because of such employee's sex, including pregnancy.

b. Employer is required to provide reasonable accommodations for the known limitations related to the pregnancy of employees or applicants, including temporarily excusing an employee from performing the essential functions of their position, as long as the accommodation does not constitute an undue hardship for the employer.

c. Employer is required to provide reasonable accommodations related to the pregnancy of employees and applicants in the same manner as an Employer provides to those employees and applicants with other qualified injuries or qualified disabilities.

d. Employer must designate a space or location, other than a bathroom, for nursing employees to express milk that is shielded from view and free from intrusion from co-workers and the public. A space may be temporarily created or converted into a space for expressing milk or made available when needed by the nursing employee, provided the space is shielded from view, and free from any intrusion from co-workers and the public. If the space is not dedicated solely to the nursing employee's use, it must be available when needed by the nursing employee.

e. Employer shall provide reasonable break time for an employee each time such employee has the need to express breast milk at work for up to one (1) year after the birth of a child.

1) Employer may agree to a certain schedule based on the nursing employee's need to express milk, but the Employer cannot require an employee to adhere to a fixed schedule that does not meet the employee's need for break time each time the employee needs to express milk. Any agreed upon schedule may need to be adjusted over time if the nursing employee's milk expressing needs change.

2) Breaks for expressing breast milk shall not be considered FMLA Leave.

3) Employer is not required to compensate for additional or longer breaks; however, employees taking longer or more frequent breaks for a pregnancy-related condition (including expressing milk) must be compensated consistent with the agency's existing policy regarding compensation for break periods.

4) A nursing employee must be completely relieved from duty, or the time spent pumping must be counted as hours worked.

f. Medical documentation may be requested to determine the employee's restrictions or limitations for purposes of providing reasonable accommodation.

g. Employer shall provide notice of the right to be free from discrimination in relation to pregnancy, childbirth, and related conditions, including the right to reasonable accommodation to known limitations related to pregnancy, childbirth, and related conditions in writing to new employees at the commencement of employment; and in writing to any employee who notifies the employer of their pregnancy within 10 days of such notification.

## **5. Procedures**

a. If an employee or an applicant for employment needs an accommodation related to a pregnancy-related condition, including the need for breaks or facility to express milk, the employee is to submit a request, preferably in writing, to their immediate supervisor; the applicant to the Hiring Manager; who then consults with human resources (HR) staff to provide a response.

b. The supervisor and HR representative shall meet with the employee in an interactive process to determine reasonable accommodation related to a pregnancy-related condition.

c. Accommodations may include but are not limited to, providing periodic rest, light-duty assignments, temporary transfer to an alternative position, modified work schedule or job responsibilities, providing more frequent or longer breaks, and other examples noted in Section 3 (Definitions and Acronyms) above. If break time is past the allotted time, the Employer may allow but not require the employee to make up time at the end or the beginning of the day.

d. Employer will provide information on their worksite lactation space or location/facility upon being notified of this type of request.

e. Employer is encouraged to supply lactation space or location/facility with:

- Comfortable Chair
- Table for pump/equipment
- Electrical outlet
- Lock
- Mirror
- Lamp
- Disinfecting wipes to clean space after use
- Trash can with a lid
- Small refrigerator, if possible (or access to a nearby refrigerator)
- Sink, if possible (or access to nearby sink)
- An “OCCUPIED – DO NOT ENTER” sign for the door

*This policy is not intended to provide additional compensation for accommodations beyond current practices nor create any individual right or cause of action not already existing and recognized under State or Federal law.*

## WAGE PAYMENT NOTIFICATION FORM

Rate or rates of pay:

---

Overtime rate or rates of pay:

---

Paid by/on:

---

Pay Frequency:

---

Place of Payment:

---

Position/Title:

---

Regularly scheduled pay day(s)/dates(s):

---

Regular work schedule:

---

**I, the employee, acknowledge that I have received a copy of this notice:**

Employee name:

---

Employee signature:

---

Date:

---