



LAES has developed a series of immigrant issue instructional modules entitled "Tierra de Oportunidad" for orientation to our complex society.

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LAES - Making Choices About Jobs

Tierra de Oportunidad - Module 1

## Reading Exercise A

Student: Please read the following descriptions and prepare to explain to your classmates. Also, be ready to answer their questions.

# Work Related Benefits And Salary Deductions

## Deductions

### 1. Income Tax Withholding.

It is obligatory for employers to withhold income tax contributions for employees. The amount of withholding is computed by the employer using a table - based on the W-4 form an employee has filled out listing his or her dependents and based on his or her salary. Some higher wage employees will also have California Income Tax withholding. MANDATORY

## Employer Contributions

### 5. Worker Compensation Insurance.

Employers must include their employees under a Workers' Compensation Insurance policy. This policy provides payments for medical treatment for work related injuries and illnesses and, also, pays for rehabilitation or retraining for workers who have suffered a permanent injury. Workers' Compensation also makes lump sum payments for some permanent injuries as well as paying a specified lump sum to the family of workers killed in a work related accident. MANDATORY

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