

U.S. Citizenship and Immigration Services

START HERE: Read instructions carefully before completing this form. The instructions must be available, either in paper or electronically, during completion of this form. Employers are liable for errors in the completion of this form.

**ANTI-DISCRIMINATION NOTICE:** It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) an employee may present to establish employment authorization and identity. The refusal to hire or continue to employ an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Attestation (Employees must complete and sign Section 1 of Form I-9 no later than the first day of employment, but not before accepting a job offer.)									
Last Name (Family Name) First Na			Name ( <i>Given Name</i> )			Middle Initial	Other Last Names Used (if any)		
Address (Street Number and Name)			Apt. Ni	umber	City or Town			State	ZIP Code
Date of Birth <i>(mm/dd/yyyy)</i>	U.S. Social Sec	urity Number Employee's E-			ee's E-mail Addr	ess	Er	mployee's <sup>-</sup>	Telephone Number

# I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

#### I attest, under penalty of perjury, that I am (check one of the following boxes):

1. A citizen of the United States				
2. A noncitizen national of the United States (See instructions)				
3. A lawful permanent resident (Alien Registration Number/USCIS Number):				
4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy):				
Some aliens may write "N/A" in the expiration date field. (See instructions)				
Aliens authorized to work must provide only one of the following document numbers to comp An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign		QR Code - Section 1 Do Not Write In This Space		
1. Alien Registration Number/USCIS Number:				
OR				
2. Form I-94 Admission Number:				
OR				
3. Foreign Passport Number:				
Country of Issuance:				
Signature of Employee	Today's Date (mm/dd/	/yyyy)		
Preparer and/or Translator Certification (check one):  I did not use a preparer or translator. A preparer(s) and/or translator(s) assisted the employee in completing Section 1.				

#### (Fields below must be completed and signed when preparers and/or translators assist an employee in completing Section 1.) I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my

#### knowledge the information is true and correct.

Signature of Preparer or Translator			Today's D	Date ( <i>mm/d</i>	d/yyyy)
Last Name ( <i>Family Name</i> )		First Name (Given Name)			
Address (Street Number and Name)	City or	Town		State	ZIP Code

STOP

STOP



**Issuing Authority** 

Document Number

Expiration Date (if any) (mm/dd/yyyy)

# **Employment Eligibility Verification**

### **Department of Homeland Security**

#### U.S. Citizenship and Immigration Services

Section 2. Employer or (Employers or their authorized repringent physically examine one docution of Acceptable Documents.")	resentative must	complete and sign Section	on 2 within 3 busine	ess days of the o				
Employee Info from Section 1	Last Name <i>(Fa</i>	mily Name)	First Name (Give	en Name)	M.I.	Citizenship/Immigration Status		
List A Identity and Employment Aut	OF		it B ntity	AND		List C Employment Authorization		
Document Title		Document Title		Docum	nent Tit	le		
Issuing Authority		Issuing Authority		Issuinę	g Autho	prity		
Document Number		Document Number 1			Document Number			
Expiration Date ( <i>if any</i> ) (mm/dd/yy	(УУ)	Expiration Date (if any)	(mm/dd/yyyy)	Expira	tion Da	ate (if any) (mm/dd/yyyy)		
Document Title								
Issuing Authority		Additional Information	on			QR Code - Sections 2 & 3 Do Not Write In This Space		
Document Number								
Expiration Date ( <i>if any</i> ) ( <i>mm/dd/yy</i>	<i>(yy</i> )							
Document Title								

Certification: I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

The employee's first day of employment (mm/dd/yyyy):

(See instructions for exemptions)

Signature of Employer or Authorized Representative			Today's Date (mm/dd/yyyy) Tit			Title c	of Employer or Authorized Representative			
Last Name of Employer or Authorized Represen	tative	First Name of	ne of Employer or Authorized Representative			ative	Employer's Business or Organization Name			
Employer's Business or Organization Addre	ess (Stre	et Number a	umber and Name) City or Town				1	State	ZIP Code	
Section 3. Reverification and Rehires (To be completed and signed by employer or authorized representative.)										
A. New Name (if applicable)						E	B. Date of Rehire (if applicable)			
Last Name <i>(Family Name)</i>	First Na	First Name (Given Name) Middle Initial			al	Date (mm/dd/yyyy)				
<b>C.</b> If the employee's previous grant of emplo continuing employment authorization in the				provide	e the informa	ation fo	r the docun	nent or rece	eipt that establishes	
Document Title			Document Number			E	Expiration Date ( <i>if any</i> ) ( <i>mm/dd/yyyy</i> )			
I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.										
Signature of Employer or Authorized Repres	sentative	e Today's	Date (mm/c	ld/yyyy)	Name	of Emp	bloyer or Au	thorized R	epresentative	

# LISTS OF ACCEPTABLE DOCUMENTS All documents must be UNEXPIRED

Employees may present one selection from List A or a combination of one selection from List B and one selection from List C.

	LIST A Documents that Establish Both Identity and Employment Authorization	)R	LIST B Documents that Establish Identity AM	ID	LIST C Documents that Establish Employment Authorization
2.	U.S. Passport or U.S. Passport Card Permanent Resident Card or Alien Registration Receipt Card (Form I-551) Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-		<ul> <li>Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</li> <li>ID card issued by federal, state or local</li> </ul>	1.	<ul> <li>A Social Security Account Number card, unless the card includes one of the following restrictions:</li> <li>(1) NOT VALID FOR EMPLOYMENT</li> <li>(2) VALID FOR WORK ONLY WITH INS AUTHORIZATION</li> <li>(3) VALID FOR WORK ONLY WITH</li> </ul>
4.	readable immigrant visa Employment Authorization Document that contains a photograph (Form I-766)		government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address	2.	DHS AUTHORIZATION
5.	For a nonimmigrant alien authorized to work for a specific employer because of his or her status: <b>a.</b> Foreign passport; and	4 5	••••••••••••••••••••••••••••••	3.	Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
	<ul> <li>b. Form I-94 or Form I-94A that has the following:</li> <li>(1) The same name as the passport; and</li> </ul>		. U.S. Coast Guard Merchant Mariner Card	4. 5.	-
	(2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the	-	<ul> <li>Native American tribal document</li> <li>Driver's license issued by a Canadian government authority</li> </ul>	6.	Identification Card for Use of Resident Citizen in the United States (Form I-179)
	proposed employment is not in conflict with any restrictions or limitations identified on the form.		For persons under age 18 who are unable to present a document listed above:	7.	Employment authorization document issued by the Department of Homeland Security
6.	Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI		<ol> <li>School record or report card</li> <li>Clinic, doctor, or hospital record</li> <li>Day-care or nursery school record</li> </ol>		

Examples of many of these documents appear in the Handbook for Employers (M-274).

Refer to the instructions for more information about acceptable receipts.

orm **W-4** 

# Employee's Withholding Certificate

OMB No. 1545-0074

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.

Department of the Treasury Internal Revenue Service 2023

Your withholding	is subiect to	review by	v the IRS.

Step 1:	(a) First name and middle initial	Last name	(b) Social security number			
Enter Personal Information	Address City or town, state, and ZIP code		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.			
	<ul> <li>(c) Single or Married filing separately</li> <li>Married filing jointly or Qualifying surviving spouse</li> <li>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.</li> </ul>					

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, other details, and privacy.

Step 2: Multiple Jobs	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.
or Spouse	Do <b>only one</b> of the following.
Works	(a) Reserved for future use.
	(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 (b) if pay at the lower paying job is more than half of the pay at the

higher paying job. Otherwise, (b) is more accurate

TIP: If you have self-employment income, see page 2.

**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): Multiply the number of qualifying children under age 17 by \$2,000 \$ Multiply the number of other dependents by \$500 \$		
	Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here	3	\$
Step 4 (optional): 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. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here	4(b)	\$
	(c) Extra withholding. Enter any additional tax you want withheld each pay period .	4(c)	\$

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.					
	Employee's signature (This form is not valid unless you sign it.)		Date			
Employers Only	Employer's name and address	First date of employment	Employer identification number (EIN)			

For Privacy Act and Paperwork Reduction Act Notice, see page 3.

# **General Instructions**

Section references are to the Internal Revenue Code.

#### **Future Developments**

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to *www.irs.gov/FormW4*.

### **Purpose of Form**

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

Exemption from withholding. You may claim exemption from withholding for 2022 if you meet both of the following conditions: you had no federal income tax liability in 2021 and you expect to have no federal income tax liability in 2022. You had no federal income tax liability in 2021 if (1) your total tax on line 24 on your 2021 Form 1040 or 1040-SR is zero (or less than the sum of lines 27a, 28, 29, and 30), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2022 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2023.

**Your privacy.** If you prefer to limit information provided in Steps 2 through 4, use the online estimator, which will also increase accuracy.

As an alternative to the estimator: if you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c). If this is the only job in your household, you may instead check the box in Step 2(c), which will increase your withholding and significantly reduce your paycheck (often by thousands of dollars over the year).

When to use the estimator. Consider using the estimator at *www.irs.gov/W4App* if you:

1. Expect to work only part of the year;

2. Have dividend or capital gain income, or are subject to additional taxes, such as Additional Medicare Tax;

3. Have self-employment income (see below); or

4. Prefer the most accurate withholding for multiple job situations.

**Self-employment.** Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at *www.irs.gov/W4App* to figure the amount to have withheld.

**Nonresident alien.** If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

# **Specific Instructions**

**Step 1(c).** Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

**Step 2.** Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

If you (and your spouse) have a total of only two jobs, you may instead check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



**Multiple jobs.** Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include other tax credits for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

#### Step 4 (optional).

**Step 4(a).** Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

**Step 4(b).** Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2022 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

**Step 4(c).** Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

Step 2(b) - Multiple Jobs Worksheet (Keep for your records.)

If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job.

**Note:** If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at *www.irs.gov/W4App*.

1	<b>Two jobs.</b> If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, <b>skip</b> to line 3	1	\$
2	<b>Three jobs.</b> If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.		
	<b>a</b> Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a.	<b>2</b> a	\$
	<b>b</b> Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b	2b	\$
	c Add the amounts from lines 2a and 2b and enter the result on line 2c	2c	\$
3	Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc.	3	
4	<b>Divide</b> the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in <b>Step 4(c)</b> of Form W-4 for the highest paying job (along with any other additional amount you want withheld)	4	\$
	Step 4(b) – Deductions Worksheet (Keep for your records.)		
1	Enter an estimate of your 2022 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income	1	\$
2	Enter:	2	\$
3	If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-"	3	\$
4	Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information	4	\$
5	Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4	5	\$

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Form W-4 (2022)

# Married Filing Jointly or Qualifying Widow(er)

Higher Paying Job		Lower Paying Job Annual Taxable Wage & Salary										
Annual Taxable Wage & Salary	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$110	\$850	\$860	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,770	\$1,870
\$10,000 - 19,999	110	1,110	1,860	2,060	2,220	2,220	2,220	2,220	2,220	2,970	3,970	4,070
\$20,000 - 29,999	850	1,860	2,800	3,000	3,160	3,160	3,160	3,160	3,910	4,910	5,910	6,010
\$30,000 - 39,999	860	2,060	3,000	3,200	3,360	3,360	3,360	4,110	5,110	6,110	7,110	7,210
\$40,000 - 49,999	1,020	2,220	3,160	3,360	3,520	3,520	4,270	5,270	6,270	7,270	8,270	8,370
\$50,000 - 59,999	1,020	2,220	3,160	3,360	3,520	4,270	5,270	6,270	7,270	8,270	9,270	9,370
\$60,000 - 69,999	1,020	2,220	3,160	3,360	4,270	5,270	6,270	7,270	8,270	9,270	10,270	10,370
\$70,000 - 79,999	1,020	2,220	3,160	4,110	5,270	6,270	7,270	8,270	9,270	10,270	11,270	11,370
\$80,000 - 99,999	1,020	2,820	4,760	5,960	7,120	8,120	9,120	10,120	11,120	12,120	13,150	13,450
\$100,000 - 149,999	1,870	4,070	6,010	7,210	8,370	9,370	10,510	11,710	12,910	14,110	15,310	15,600
\$150,000 - 239,999	2,040	4,440	6,580	7,980	9,340	10,540	11,740	12,940	14,140	15,340	16,540	16,830
\$240,000 - 259,999	2,040	4,440	6,580	7,980	9,340	10,540	11,740	12,940	14,140	15,340	16,540	17,590
\$260,000 - 279,999	2,040	4,440	6,580	7,980	9,340	10,540	11,740	12,940	14,140	16,100	18,100	19,190
\$280,000 - 299,999	2,040	4,440	6,580	7,980	9,340	10,540	11,740	13,700	15,700	17,700	19,700	20,790
\$300,000 - 319,999	2,040	4,440	6,580	7,980	9,340	11,300	13,300	15,300	17,300	19,300	21,300	22,390
\$320,000 - 364,999	2,100	5,300	8,240	10,440	12,600	14,600	16,600	18,600	20,600	22,600	24,870	26,260
\$365,000 - 524,999	2,970	6,470	9,710	12,210	14,670	16,970	19,270	21,570	23,870	26,170	28,470	29,870
\$525,000 and over	3,140	6,840	10,280	12,980	15,640	18,140	20,640	23,140	25,640	28,140	30,640	32,240
				Single o	r Married	d Filing S	Separate	ly				

Higher Payi	ng Job	Lower Paying Job Annual Taxable Wage & Salary											
Annual Tax Wage & Sa	xable	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 -	9,999	\$400	\$930	\$1,020	\$1,020	\$1,250	\$1,870	\$1,870	\$1,870	\$1,870	\$1,970	\$2,040	\$2,040
\$10,000 -	19,999	930	1,570	1,660	1,890	2,890	3,510	3,510	3,510	3,610	3,810	3,880	3,880
\$20,000 -	29,999	1,020	1,660	1,990	2,990	3,990	4,610	4,610	4,710	4,910	5,110	5,180	5,180
\$30,000 -	39,999	1,020	1,890	2,990	3,990	4,990	5,610	5,710	5,910	6,110	6,310	6,380	6,380
\$40,000 -	59,999	1,870	3,510	4,610	5,610	6,680	7,500	7,700	7,900	8,100	8,300	8,370	8,370
\$60,000 -	79,999	1,870	3,510	4,680	5,880	7,080	7,900	8,100	8,300	8,500	8,700	8,970	9,770
\$80,000 -	99,999	1,940	3,780	5,080	6,280	7,480	8,300	8,500	8,700	9,100	10,100	10,970	11,770
\$100,000 - 1	24,999	2,040	3,880	5,180	6,380	7,580	8,400	9,140	10,140	11,140	12,140	13,040	14,140
\$125,000 - 1	49,999	2,040	3,880	5,180	6,520	8,520	10,140	11,140	12,140	13,320	14,620	15,790	16,890
\$150,000 - 1	74,999	2,040	4,420	6,520	8,520	10,520	12,170	13,470	14,770	16,070	17,370	18,540	19,640
\$175,000 - 1	99,999	2,720	5,360	7,460	9,630	11,930	13,860	15,160	16,460	17,760	19,060	20,230	21,330
\$200,000 - 2	49,999	2,970	5,920	8,310	10,610	12,910	14,840	16,140	17,440	18,740	20,040	21,210	22,310
\$250,000 - 3	99,999	2,970	5,920	8,310	10,610	12,910	14,840	16,140	17,440	18,740	20,040	21,210	22,310
\$400,000 - 4	49,999	2,970	5,920	8,310	10,610	12,910	14,840	16,140	17,440	18,740	20,040	21,210	22,470
\$450,000 an	d over	3,140	6,290	8,880	11,380	13,880	16,010	17,510	19,010	20,510	22,010	23,380	24,680

Head of Household

Higher Payi	ng Job	Lower Paying Job Annual Taxable Wage & Salary											
Annual Tax Wage & Sa		\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 -	9,999	\$0	\$760	\$910	\$1,020	\$1,020	\$1,020	\$1,190	\$1,870	\$1,870	\$1,870	\$2,040	\$2,040
\$10,000 -	19,999	760	1,820	2,110	2,220	2,220	2,390	3,390	4,070	4,070	4,240	4,440	4,440
\$20,000 -	29,999	910	2,110	2,400	2,510	2,680	3,680	4,680	5,360	5,530	5,730	5,930	5,930
\$30,000 -	39,999	1,020	2,220	2,510	2,790	3,790	4,790	5,790	6,640	6,840	7,040	7,240	7,240
\$40,000 -	59,999	1,020	2,240	3,530	4,640	5,640	6,780	7,980	8,860	9,060	9,260	9,460	9,460
\$60,000 -	79,999	1,870	4,070	5,360	6,610	7,810	9,010	10,210	11,090	11,290	11,490	11,690	12,170
\$80,000 -	99,999	1,870	4,210	5,700	7,010	8,210	9,410	10,610	11,490	11,690	12,380	13,370	14,170
\$100,000 - 1	24,999	2,040	4,440	5,930	7,240	8,440	9,640	10,860	12,540	13,540	14,540	15,540	16,480
\$125,000 - 1	49,999	2,040	4,440	5,930	7,240	8,860	10,860	12,860	14,540	15,540	16,830	18,130	19,230
\$150,000 - 1	74,999	2,040	4,460	6,750	8,860	10,860	12,860	15,000	16,980	18,280	19,580	20,880	21,980
\$175,000 - 1	99,999	2,720	5,920	8,210	10,320	12,600	14,900	17,200	19,180	20,480	21,780	23,080	24,180
\$200,000 - 4	49,999	2,970	6,470	9,060	11,480	13,780	16,080	18,380	20,360	21,660	22,960	24,250	25,360
\$450,000 an	d over	3,140	6,840	9,630	12,250	14,750	17,250	19,750	21,930	23,430	24,930	26,420	27,730

# **hio** Department of Taxation

# **Employee's Withholding Exemption Certificate**

Submit form IT 4 to your employer on or before the start date of employment so your employer will withhold and remit Ohio income tax from your compensation. If applicable, your employer will also withhold school district income tax. You must file an updated IT 4 when any of the information listed below changes (including your marital status or number of dependents). You should contact your employer for instructions on how to complete an updated IT 4. **Your employer may require you to complete this form electronically**.

#### Section I: Personal Information

Employee Name:	Employee SSN:
Address, city, state, ZIP code:	I
School district of residence (See <i>The Finder</i> at tax.ohio.gov):	School district number (####):

#### Section II: Claiming Withholding Exemptions

1	Enter "0" if y	vou are a de	pendent on a	nother indiv	/idual's Ohio	return: o	therwise enter	"1"	
		you are a ue				return, o			

2.	Enter "0" if single or if	your spouse files a se	parate Ohio return; otherwise enter "1"	

- 3. Number of dependents .....
- 4. Total withholding exemptions (sum of line 1, 2, and 3) .....
- 5. Additional Ohio income tax withholding per pay period (optional)......

#### Section III: Withholding Waiver

I am **not** subject to Ohio or school district income tax withholding because (check all that apply):

I am a full-year resident of Indiana, Kentucky, Michigan, Pennsylvania, or West Virginia.

I am a resident military servicemember who is stationed outside Ohio on active duty military orders.

I am a nonresident military servicemember who is stationed in Ohio due to military orders.

I am a nonresident civilian spouse of a military servicemember and I am present in Ohio solely due to my
spouse's military orders.

I am exempt from Ohio withholding under R.C. 5747.06(A)(1) through (6).

#### Section IV: Signature (required)

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information is true, correct and complete.

Signature

### **IT 4 Instructions**

Most individuals are subject to Ohio income tax on their wages, salaries, or other compensation. To ensure this tax is paid, employers maintaining an office or transacting business in Ohio must withhold Ohio income tax, and school district income tax if applicable, from each individual who is an employee.

Such employees who are subject to Ohio income tax (and school district income tax, if applicable) should complete sections I, II, and IV of the IT 4 to have their employer withhold the appropriate Ohio taxes from their compensation. If the employee does not complete the IT 4 and return it to his/her employer, the employer:

- Will withhold Ohio tax based on the employee claiming <u>zero exemptions</u>, and
- <u>Will not</u> withhold school district income tax, even if the employee lives in a taxing school district.

An individual may be subject to an interest penalty for underpayment of estimated taxes (on form IT/SD 2210) based on under-withholding.

Certain employees may be **<u>exempt</u>** from Ohio withholding because their income is not subject to Ohio tax. Such employees should complete sections I, III, and IV of the IT 4 <u>only</u>.

The IT 4 does <u>not</u> need to be filed with the Department of Taxation. Your employer must maintain a copy as part of its records.

R.C. 5747.06(A) and Ohio Adm.Code 5703-7-10.

#### Section I

Enter the four-digit school district number of your primary address. If you do not know your school district of residence or its school district number, use *The Finder* at **tax.ohio.gov**. You can also verify your school district by contacting your county auditor or county board of elections.

If you move during the tax year, complete an updated IT 4 immediately reflecting your new address and/ or school district of residence.

#### Section II

Line 1: If you can be claimed on someone else's Ohio income tax return as a dependent, then you are to enter "0" on this line. Everyone else may enter "1".

<u>Line 2:</u> If you are single, enter "0" on this line. If you are married and you and your spouse file separate Ohio Income tax returns as "Married filing Separately" then enter "0" on this line.

<u>Line 3:</u> You are allowed one exemption for each dependent. Your dependents for Ohio income tax purposes are the same as your dependents for federal income tax purposes. See R.C. 5747.01(O).

<u>Line 5:</u> If you expect to owe more Ohio income tax than the amount withheld from your compensation, you can request that your employer withhold an additional amount of Ohio income tax. This amount should be reported in whole dollars.

**Note:** If you do not request additional withholding from your compensation, you may need to make estimated income tax payments using form IT 1040ES or estimated school district income tax payments using the SD 100ES. Individuals who commonly owe more in Ohio income taxes than what is withheld from their compensation include:

- Spouses who file a joint Ohio income tax return and both report income, and
- Individuals who have multiple jobs, all of which are subject to Ohio withholding.

#### Section III

This section is for individuals whose income is deductible or excludable from Ohio income tax, and thus employer withholding is not required. Such employee should check the appropriate box to indicate which exemption applies to him/her. Checking the box will cause your employer to not withhold Ohio income tax and/or school district income tax. The exemptions include:

- <u>Reciprocity Exemption</u>: If you are a resident of Indiana, Kentucky, Pennsylvania, Michigan or West Virginia and you work in Ohio, you do not owe Ohio income tax on your compensation. Instead, you should have your employer withhold income tax for your resident state. R.C. 5747.05(A)(2).
- Resident Military Servicemember Exemption: If you are an Ohio resident and a member of the United States Army, Air Force, Navy, Marine Corps, or Coast Guard (or the reserve components of these branches of the military) or a member of the National Guard, you do not owe Ohio income tax or school district income tax on your active duty military pay and allowances received while stationed outside of Ohio.

This exemption does not apply to compensation for nonactive duty status or received while you are stationed in Ohio.

R.C. 5747.01(A)(21).

- <u>Nonresident Military Servicemember Exemption</u>: If you are a nonresident of Ohio and a member of the uniformed services (as defined in 10 U.S.C. §101), you do not owe Ohio income tax or school district income tax on your military pay and allowances.
- <u>Nonresident Civilian Spouse of a Military Servicemember</u> <u>Exemption</u>: If you are the civilian spouse of a military servicemember, your pay may be exempt from Ohio income tax and school district income tax if all of the following are true:
  - Your spouse is a nonresident of Ohio;
  - You and your spouse are residents of the same state;
  - Your spouse is stationed in Ohio on military orders; and
  - You are present in Ohio solely to be with your spouse.

You <u>must</u> provide a copy of the employee's spousal military identification card issued to the employee by the Department of Defense when completing the IT 4.

Note: For more information on taxation of military servicemembers and their civilian spouses, see 50a U.S.C. §571.

- <u>Statutory Withholding Exemptions</u>: Compensation earned in any of the following circumstances is not subject to Ohio income tax or school district income tax withholding:
  - Agricultural labor (as defined in 26 U.S.C. §3121(g));
  - Domestic service in a private home, local college club, or local chapter of a college fraternity or sorority;
  - Services performed by an employee who is regularly employed by an employer to perform such service if she or he earns less than \$300 during a calendar quarter;

- Newspaper or shopping news delivery or distribution directly to a consumer, performed by an individual under the age of 18;
- Services performed for a foreign government or an international organization; and
- Services performed outside the employer's trade or business if paid in any medium other than cash.

\*These exemptions are not common.

Note: While the employer is not required to withhold on these amounts, the income is still subject to Ohio income tax and school district income tax (if applicable). As such, you may need to make estimated income tax payments using form IT 1040ES and/or estimated school district income tax payments using form SD 100ES.

See R.C. 5747.06(A)(1) through (6).

# CASE WESTERN RESERVE UNIVERSITY HUMAN RESOURCES DEPARTMENT POST-EMPLOYMENT RECORD

Please Print: Last Name	First Name			Μ	liddle
Street Address	City			State	Zip
Date of Birth		Male	Female		
Phone		Home	Cell		
In case of University Emergence danger, serious threat to the ca Rave will also be used to notify weather. Rave is an opt-out typ generally be on campus will be Cell phone	mpus community of the CWRU community of system, not an of automatically adde	or any major nity of camp pt-in type. A d to the Rav	r campus e ous closing: All personn /e system.	mergency s s due to sev el that wou	situation. vere uld
In case of a Personal Emergency, ple	ase indicate whom th	ne University	should not	ity:	
Primary Contact		Relationshi	р		
Address		Phone			
		Other			
Have you ever been bonded? Have you ever been declined for a bo If yes, please explain		Yes 🗌 Yes 🗌	No 🗌 No 🗌		
Have you ever served in the military If yes, dates of service					
Branch		Type of Dis	icharge		
Does your job require you to drive a v	vehicle?	Yes	No 🗌		
If yes, do you have a valic	l driver's license?	Yes	No 🗌		
State issuing driver's lice	nse	_ Exp. date _			
State issuing chauffeur's	license	Exp. date _			
Signature:		Date:			

The above information will be held confidential in the CWRU Human Resources Department

# CASE WESTERN RESERVE UNIVERSITY CONFIDENTIAL POST-EMPLOYMENT SELF-IDENTIFICATION FORM

It is the policy of Case Western Reserve University not to discriminate against any employee or applicant for employment in regard to any position for which a person is qualified. Federal regulations require the voluntary collection and retention of the following personal information. We have instituted safeguards to ensure that this information will be kept confidential and refusal to provide it will not subject you to adverse treatment.

Name	Employee No
Position	Department
Gender:	Veteran Status:
Male	Veteran (other than Vietnam-era)
Female	Vietnam-era veteran
	Disabled veteran (Vietnam-era only)
	(Please see next page)
	—— Disabled veteran (please see next page)

Disabled: \_\_\_\_\_

Race/Ethnicity: Please select only one classification below.

Ethnicity

——— Hispanic or Latino: A person of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin, regardless of race. (If you select Hispanic or Latino, do not select another classification.)

Race

- White: (Not Hispanic or Latino) A person having origins in any of the original people of Europe, the Middle East, or North Africa.
- \_\_\_\_\_ Black or African American: (Not Hispanic or Latino) A person having origins in any of the Black racial groups of Africa.
- Asian: (Not Hispanic or Latino) A person having origins in any of the original peoples of the Far East, Southeast Asia, or the Indian subcontinent including, for example, Cambodia, China, India, Japan, Korea, Malaysia, Pakistan, the Philippine Islands, Thailand, and Vietnam.
- ——— Native Hawaiian or Other Pacific Islander: (Not Hispanic or Latino) A person having origins in any of the original peoples of Hawaii, Guam, Samoa, or other Pacific Islands.
- \_\_\_\_\_ American Indian or Alaskan Native: (Not Hispanic of Latino) A person having origins in any of the original people of North and South America (including Central America), and who maintains tribal affiliation or community attachments.
- \_\_\_\_\_ Two or More Races: (Not Hispanic or Latino) All persons who identify with more than one of the above five races.

# Voluntary Self-Identification of Disability

Form CC-305 OMB Control Number 1250-0005 Expires 1/31/2020 Page 1 of 2

# Why are you being asked to complete this form?

Because we do business with the government, we must reach out to, hire, and provide equal opportunity to qualified people with disabilities.<sup>i</sup> To help us measure how well we are doing, we are asking you to tell us if you have a disability or if you ever had a disability. Completing this form is voluntary, but we hope that you will choose to fill it out. If you are applying for a job, any answer you give will be kept private and will not be used against you in any way.

If you already work for us, your answer will not be used against you in any way. Because a person may become disabled at any time, we are required to ask all of our employees to update their information every five years. You may voluntarily self-identify as having a disability on this form without fear of any punishment because you did not identify as having a disability earlier.

# How do I know if I have a disability?

You are considered to have a disability if you have a physical or mental impairment or medical condition that substantially limits a major life activity, or if you have a history or record of such an impairment or medical condition.

Disabilities include, but are not limited to:

- Blindness
   Autism
- Bipolar disorder
- Deafness
   Cerebral palsy
   Major depression
- Cancer
- Diabetes Schizophrenia Missing limbs or Epilepsy
  - Muscular dystrophy
- HIV/AIDS Multiple sclerosis (MS)
  - partially missing limbs
- Post-traumatic stress disorder (PTSD)
- Obsessive compulsive disorder
- Impairments requiring the use of a wheelchair
- Intellectual disability (previously called mental retardation)

Please check one of the boxes below:

- YES, I HAVE A DISABILITY (or previously had a disability)
- NO, I DON'T HAVE A DISABILITY
- П I DON'T WISH TO ANSWER

Your Name

Today's Date

# Voluntary Self-Identification of Disability

### **Reasonable Accommodation Notice**

Federal law requires employers to provide reasonable accommodation to qualified individuals with disabilities. Please tell us if you require a reasonable accommodation to apply for a job or to perform your job. Examples of reasonable accommodation include making a change to the application process or work procedures, providing documents in an alternate format, using a sign language interpreter, or using specialized equipment.

<sup>i</sup> Section 503 of the Rehabilitation Act of 1973, as amended. For more information about this form or the equal employment obligations of Federal contractors, visit the U.S. Department of Labor's Office of Federal Contract Compliance Programs (OFCCP) website at <u>www.dol.gov/ofccp</u>.

PUBLIC BURDEN STATEMENT: According to the Paperwork Reduction Act of 1995 no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. This survey should take about 5 minutes to complete.

# CASE WESTERN RESERVE UNIVERSITY VETERANS SELF-IDENTIFICATION

### All employees and applicants having been made an offer of employment, please complete the following survey

As an employer with an Affirmative Action Obligation pursuant to the Vietnam Era Veterans Readjustment Assistance Act, and/or the Jobs for Veterans Act of 2002, 38 U.S.C. 4212 (VEVRAA), as appropriate, we must comply with government regulations regarding the collection of demographic information about our applicants. We are required to invite all applicants to self-identify for consideration under our Veteran's Affirmative Action Programs. Provision of this information is voluntary and refusal to provide it will not subject the applicant to adverse treatment. Further, if provided, the information will be kept confidential and used only in accordance with the Acts and regulations.

We are required to take affirmative action to employ and advance in employment: 1) disabled veterans; 2) recently separated veterans; 3) active duty wartime or campaign badge veterans; and 4) Armed Forces Service Medal Veterans. Please see below for the definition of each classification.

- Disabled Veteran: 1) a veteran of the U.S. Military, ground, naval or air service who is entitled to compensation (or who but for the receipt of military retired pay would be entitled to compensation) under laws administered by the Secretary of Veterans Affairs; or 2) a person who was discharged or released from active duty because of a service connected disability.
- Recently Separated Veteran: Any veteran during the three-year period beginning on the date of such veteran's discharge or release for active duty in the U.S. military, ground, naval, or air service.

\_\_\_\_\_ Date of Separation

- Active Duty Wartime or Campaign Badge Veteran: Any veteran who served on active duty during a war or in a campaign or expedition for which a campaign badge has been authorized. A list of qualifying wars, campaigns and expeditions is attached.
- Armed Forces Service Medal Veteran: This award, authorized by Executive Order 12985, Jan. 11, 1996, is awarded to members of the armed forces of the U.S. who, after June 1, 1992: (1) participate, have participated, as members of U.S. military units, in a U.S. military operation that is deemed to be or significant activity by the Joint Chiefs of Staff; and (2) encounter no foreign armed opposition or imminent threat of hostile action.

If you believe you belong to one or more of the categories of protected veterans listed above, please indicate by checking the appropriate box below. As a government contractor, we request this information in order to measure the effectiveness of the outreach and positive recruitment efforts we undertake pursuant to VEVRAA.

- □ I IDENTIFY AS ONE OR MORE OF THE CLASSIFICATIONS OF PROTECTED VETERANS LISTED ABOVE
- □ I AM NOT A PROTECTED VETERAN
- □ I CHOOSE NOT TO SELF-IDENTIFY AT THIS TIME

Name: \_\_\_\_

\_\_ Signature: \_\_\_\_\_

(Please Print)

Date:

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# Campaigns and Expeditions Which Qualify for Veterans Preference

Campaign or Expedition	Inclusive Dates							
Armed Forces Expeditionary Medal (AFEM)								
A veteran's DD Form 214 showing the award of a	nv Armed Forces Expeditionary Medal is							
acceptable proof. The DD form 214 does not have to show the name of the theater or country of								
service for which that medal was awarded								
Afghanistan (Operations Enduring Freedom	OEF September 11, 2001 to present;							
(OEF) and Iraqi Freedom (OIF))	OIF March 19, 2003 to present							
Berlin	August 14, 1961 to June 1, 1963							
Bosnia (Operations Joint Endeavor, Joint Guard,	November 20, 1995 to December 20, 1996;							
and Joint Forge)	December 20, 1996 to June 20, 1998;							
	June 21, 1998 to present							
Cambodia	March 29, 1973 to August 15, 1973							
Cambodia Evacuation (Operation Eagle Pull)	April 11, 1975 to 13, 1975							
Congo	July 14, 1960 to September 1, 1962;							
	November 23, 1964 to 27, 1964							
Cuba	October 24, 1962 to June 1, 1963							
Dominican Republic	April 28, 1965 to September 21, 1966							
El Salvador	January 1, 1981 to February 1, 1992							
Global War on Terrorism	September 11, 2001 - present							
Grenada (Operation Urgent Fury)	October 23, 1983 to November 21, 1983							
Haiti (Operation Uphold Democracy)	September 16, 1994 to March 31, 1995							
Iraq (Operations Northern Watch, Desert Spring,	January 1, 1997 to present;							
Enduring Freedom (OEF), and Iraqi Freedom	December 31, 1998 to December 31, 2002							
(OIF))	(projected);							
	OEF September 11, 2201 to present;							
	OIF March 19, 2003 to present							
Korea	October 1, 1966 to June 30, 1974							
Козоvo	March 24, 1999 to present							
Laos	April 19, 1961 to October 7, 1962							
Lebanon	July 1, 1958 to November 1, 1958;							
	June 1, 1983 to December 1, 1987							
Mayaguez Operation	May 15, 1975 to May 15, 1975							
Operations in the Libyan Area (Operation	April 12, 1986 to April 17, 1986							
Eldorado Canyon)								
Panama (Operation Just Cause)	December 20, 1989 to January 31, 1990							
Persian Gulf Operation (Operation Earnest Will)	July 24, 1987 to August 1, 1990							
Persian Gulf Operation (Operation Southern	December 1, 1995 to present							
Watch)	Desember 1 1005 to 5-b 1 1007							
Persian Gulf Operation (Operation Vigilant	December 1, 1995 to February 1, 1997							
Sentinel)	Nevershar 11, 1000 to D							
Persian Gulf Operation (Operation Desert	November 11, 1998 to December 22, 1998							
Thunder)	$ u_{\rm D}  = 11,1000$ to (data to be data $u_{\rm D}$ is all							
Kosovo Campaign Medal (KCM) Operation Joint	June 11, 1999 to (date to be determined)							
Guardian								

Kosovo Campaign Medal (KCM) Operation Allied Harbor	April 4, 1999 to September 1, 1999
Kosovo Campaign Medal (KCM) Operation Sustain Hope/Shining Hope	April 4, 1999 to July 10, 1999
Kosovo Campaign Medal (KCM) Operation Noble Anvil	March 24, 1999 to July 20, 1999
Kosovo Campaign Medal (KCM) Task Force Hawk	April 5, 1999 to June 24, 1999
Kosovo Campaign Medal (KCM) Task Force Saber	March 31, 1999 to July 8, 1999
Kosovo Campaign Medal (KCM) Task Force Falcon	June 11, 1999 to (date to be determined)
Kosovo Campaign Medal (KCM) Task Force Hunter	April 1, 1999 to November 1, 1999
Navy Occupation of Austria	May 8, 1945 to October 25, 1954
Navy Occupation of Trieste	May 8, 1945 to October 25, 1954
Southwest Asia Service Medal (SWASM) (Operations Desert Shield and Desert Storm)	August 2, 1990 to November 30, 1995
Units of the Sixth Fleet (Navy)	May 9, 1945 to October 25, 1955
Vietnam Service Medal (VSM)	July 4, 1965 to March 28, 1973
Rwanda (Operation Distant Runner)	April 7, 1994 to 18, 1994
Thailand	May 16, 1962 to August 10, 1962