# **Complete ALL Forms!**

Pay Rate \_\_\_\_\_

Form **W-4** 

# **Employee's Withholding Certificate**

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.

20**24** 

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Your withholding is subject to review by the IRS.

| internal Revenue Se              | vice   Tour withholding   | is subject to review by the ir      |                             | - 1               |   |
|----------------------------------|---|-------------------------------------|-----------------------------|-------------------|---|
| Step 1:                          | (a) First name and middle initial   | _ast name                           |                             | (b) So            | cial security number  |
| Enter<br>Personal<br>Information | Address   |                                     |                             | name o            | our name match the on your social security f not, to ensure you get |
| mormation                        | City or town, state, and ZIP code   |                                     |                             | contact           | or your earnings,<br>SSA at 800-772-1213<br>www.ssa.gov.            |
|                                  | (c) Single or Married filing separately   |                                     |                             |                   |   |
|                                  | Married filing jointly or Qualifying surviving spo  |                                     | -f                          |                   | d =   |
|                                  | Head of household (Check only if you're unmarrie  | ed and pay more than hair the costs | of keeping up a nome for yo | ourseit and       | a qualifying individual.)   |
| -                                | ps 2–4 ONLY if they apply to you; otherwise on from withholding, and when to use the estin                                |                                     |                             | n on ea           | ch step, who can  |
| Step 2:<br>Multiple Job          | Complete this step if you (1) hold more also works. The correct amount of with  |                                     |                             |                   |   |
| or Spouse                        | Do <b>only one</b> of the following.  |                                     |                             |                   |   |
| Works                            | (a) Use the estimator at www.irs.gov/W<br>or your spouse have self-employment   |                                     |                             | (and S            | teps 3-4). If you   |
|                                  | (b) Use the Multiple Jobs Worksheet of  | n page 3 and enter the resu         | It in Step 4(c) below;      | or                |   |
|                                  | (c) If there are only two jobs total, you<br>option is generally more accurate th<br>higher paying job. Otherwise, (b) is | nan (b) if pay at the lower pa      | ying job is more than       |                   |   |
|                                  | riigilor payirig job. Otriorwide, (b) io  | more decerate                       |                             |                   |   |
|                                  | ps 3–4(b) on Form W-4 for only ONE of these<br>ate if you complete Steps 3–4(b) on the Form to                            |                                     |                             | s. (You           | r withholding will  |
| Step 3:                          | If your total income will be \$200,000 or   | less (\$400,000 or less if ma       | rried filing jointly):      |                   |   |
| Claim<br>Dependent               | Multiply the number of qualifying ch  | ildren under age 17 by \$2,0        | 00 \$                       | -                 |   |
| and Other                        | Multiply the number of other depen  | dents by \$500                      | . \$                        | -                 |   |
| Credits                          | Add the amounts above for qualifying this the amount of any other credits. Er   |                                     | ents. You may add to        | 3                 | \$  |
| Step 4 (optional):               | (a) Other income (not from jobs). I<br>expect this year that won't have wit   |                                     |                             |                   |   |
| Other                            | This may include interest, dividends  |                                     |                             | 4(a)              | \$  |
| Adjustments                      | (b) Deductions. If you expect to claim to   |                                     |                             |                   |   |
|                                  | want to reduce your withholding, us the result here   | e the Deductions Workshee           | t on page 3 and ente        | 4(b)              | ¢   |
|                                  | the result here   |                                     |                             | 4(0)              | Ψ   |
|                                  | (c) Extra withholding. Enter any addition   | onal tax you want withheld e        | each <b>pay period</b>      | 4(c)              | \$  |
|                                  |   |                                     |                             |                   |   |
| Step 5:                          | Under penalties of perjury, I declare that this certific  | cate, to the best of my knowled     | lge and belief, is true, co | orrect, a         | nd complete.  |
| Sign<br>Here                     |   |                                     |                             |                   |   |
|                                  | Employee's signature (This form is not vali   | d unless you sign it.)              | Da                          | te                |   |
| Employers<br>Only                | Employer's name and address   |                                     |                             | Employe<br>number | er identification<br>(EIN)  |
|                                  |   |                                     |                             |                   |   |

Form W-4 (2024)

### **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 2024 if you meet both of the following conditions: you had no federal income tax liability in 2023 and you expect to have no federal income tax liability in 2024. You had no federal income tax liability in 2023 if (1) your total tax on line 24 on your 2023 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), 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 2024 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, 2025.

Your privacy. Steps 2(c) and 4(a) ask for information regarding income you received from sources other than the job associated with this Form W-4. If you have concerns with providing the information asked for in Step 2(c), you may choose Step 2(b) as an alternative; if you have concerns with providing the information asked for in Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c) as an alternative.

**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;
- Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
- 3. 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.

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

Instead, if you (and your spouse) have a total of only two jobs, you may 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 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 2024 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.

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#### 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. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

**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 2024 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:   • \$29,200 if you're married filing jointly or a qualifying surviving spouse • \$21,900 if you're head of household • \$14,600 if you're single or married filing separately   | 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 Sten 4(h) 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 territories 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.

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| Married Filing Jointly or Qualifying Surviving Spouse |                |                      |                      |                      |                      |                      |                      |                      |                      |                      |                        |                        |
|---|----------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|------------------------|
|   |                |                      | viarried i           |                      |                      |                      |                      |                      |                      |                      |                        |                        |
| Higher Paying Job                                     |                |                      |                      |                      |                      |                      |                      | Wage & S             |                      |                      |                        |                        |
| Annual Taxable<br>Wage & Salary                       | \$0 -<br>9,999 | \$10,000 -<br>19,999 | \$20,000 -<br>29,999 | \$30,000 -<br>39,999 | \$40,000 -<br>49,999 | \$50,000 -<br>59,999 | \$60,000 -<br>69,999 | \$70,000 -<br>79,999 | \$80,000 -<br>89,999 | \$90,000 -<br>99,999 | \$100,000 -<br>109,999 | \$110,000 -<br>120,000 |
| \$0 - 9,999   | \$0            | \$0                  | \$780                | \$850                | \$940                | \$1,020              | \$1,020              | \$1,020              | \$1,020              | \$1,020              | \$1,020                | \$1,370                |
| \$10,000 - 19,999                                     | 0              | 780                  | 1,780                | 1,940                | 2,140                | 2,220                | 2,220                | 2,220                | 2,220                | 2,220                | 2,570                  | 3,570                  |
| \$20,000 - 29,999                                     | 780            | 1,780                | 2,870                | 3,140                | 3,340                | 3,420                | 3,420                | 3,420                | 3,420                | 3,770                | 4,770                  | 5,770                  |
| \$30,000 - 39,999                                     | 850            | 1,940                | 3,140                | 3,410                | 3,610                | 3,690                | 3,690                | 3,690                | 4,040                | 5,040                | 6,040                  | 7,040                  |
| \$40,000 - 49,999                                     | 940            | 2,140                | 3,340                | 3,610                | 3,810                | 3,890                | 3,890                | 4,240                | 5,240                | 6,240                | 7,240                  | 8,240                  |
| \$50,000 - 59,999                                     | 1,020          | 2,220                | 3,420                | 3,690                | 3,890                | 3,970                | 4,320                | 5,320                | 6,320                | 7,320                | 8,320                  | 9,320                  |
| \$60,000 - 69,999                                     | 1,020          | 2,220                | 3,420                | 3,690                | 3,890                | 4,320                | 5,320                | 6,320                | 7,320                | 8,320                | 9,320                  | 10,320                 |
| \$70,000 - 79,999                                     | 1,020          | 2,220                | 3,420                | 3,690                | 4,240                | 5,320                | 6,320                | 7,320                | 8,320                | 9,320                | 10,320                 | 11,320                 |
| \$80,000 - 99,999<br>\$100,000 - 149,999              | 1,020<br>1,870 | 2,220<br>4,070       | 3,620                | 4,890<br>7,540       | 6,090<br>8,740       | 7,170<br>9,820       | 8,170<br>10,820      | 9,170                | 10,170<br>12,830     | 11,170<br>14,030     | 12,170                 | 13,170<br>16,430       |
| \$150,000 - 149,999<br>\$150,000 - 239,999            | 1,960          | 4,070                | 6,270<br>6,760       | 8,230                | 9,630                | 10,910               | 12,110               | 11,820<br>13,310     | 14,510               | 15,710               | 15,230<br>16,910       | 18,110                 |
| \$240,000 - 259,999                                   | 2,040          | 4,440                | 6,840                | 8,310                | 9,710                | 10,910               | 12,110               | 13,310               | 14,510               | 15,710               | 16,990                 | 18,110                 |
| \$260,000 - 279,999                                   | 2,040          | 4,440                | 6,840                | 8,310                | 9,710                | 10,990               | 12,190               | 13,390               | 14,590               | 15,790               | 16,990                 | 18,190                 |
| \$280,000 - 299,999                                   | 2,040          | 4,440                | 6,840                | 8,310                | 9,710                | 10,990               | 12,190               | 13,390               | 14,590               | 15,790               | 16,990                 | 18,380                 |
| \$300,000 - 319,999                                   | 2,040          | 4,440                | 6,840                | 8,310                | 9,710                | 10,990               | 12,190               | 13,390               | 14,590               | 15,980               | 17,980                 | 19,980                 |
| \$320,000 - 364,999                                   | 2,040          | 4,440                | 6,840                | 8,310                | 9,710                | 11,280               | 13,280               | 15,280               | 17,280               | 19,280               | 21,280                 | 23,280                 |
| \$365,000 - 524,999                                   | 2,720          | 6,010                | 9,510                | 12,080               | 14,580               | 16,950               | 19,250               | 21,550               | 23,850               | 26,150               | 28,450                 | 30,750                 |
| \$525,000 and over                                    | 3,140          | 6,840                | 10,540               | 13,310               | 16,010               | 18,590               | 21,090               | 23,590               | 26,090               | 28,590               | 31,090                 | 33,590                 |
|   |                |                      |                      | Single o             | r Marrie             | d Filing S           | Separate             | ly                   |                      |                      |                        |                        |
| Higher Paying Job                                     |                |                      |                      | Lowe                 | r Paying             | Job Annua            | al Taxable           | Wage & S             | Salary               |                      |                        |                        |
| Annual Taxable<br>Wage & Salary                       | \$0 -<br>9,999 | \$10,000 -<br>19,999 | \$20,000 -<br>29,999 | \$30,000 -<br>39,999 | \$40,000 -<br>49,999 | \$50,000 -<br>59,999 | \$60,000 -<br>69,999 | \$70,000 -<br>79,999 | \$80,000 -<br>89,999 | \$90,000 -<br>99,999 | \$100,000 -<br>109,999 | \$110,000 -<br>120,000 |
| \$0 - 9,999   | \$240          | \$870                | \$1,020              | \$1,020              | \$1,020              | \$1,540              | \$1,870              | \$1,870              | \$1,870              | \$1,870              | \$1,910                | \$2,040                |
| \$10,000 - 19,999                                     | 870            | 1,680                | 1,830                | 1,830                | 2,350                | 3,350                | 3,680                | 3,680                | 3,680                | 3,720                | 3,920                  | 4,050                  |
| \$20,000 - 29,999                                     | 1,020          | 1,830                | 1,980                | 2,510                | 3,510                | 4,510                | 4,830                | 4,830                | 4,870                | 5,070                | 5,270                  | 5,400                  |
| \$30,000 - 39,999                                     | 1,020          | 1,830                | 2,510                | 3,510                | 4,510                | 5,510                | 5,830                | 5,870                | 6,070                | 6,270                | 6,470                  | 6,600                  |
| \$40,000 - 59,999                                     | 1,390          | 3,200                | 4,360                | 5,360                | 6,360                | 7,370                | 7,890                | 8,090                | 8,290                | 8,490                | 8,690                  | 8,820                  |
| \$60,000 - 79,999                                     | 1,870          | 3,680                | 4,830                | 5,840                | 7,040                | 8,240                | 8,770                | 8,970                | 9,170                | 9,370                | 9,570                  | 9,700                  |
| \$80,000 - 99,999                                     | 1,870          | 3,690                | 5,040                | 6,240                | 7,440                | 8,640                | 9,170                | 9,370                | 9,570                | 9,770                | 9,970                  | 10,810                 |
| \$100,000 - 124,999                                   | 2,040          | 4,050                | 5,400                | 6,600                | 7,800                | 9,000                | 9,530                | 9,730                | 10,180               | 11,180               | 12,180                 | 13,120                 |
| \$125,000 - 149,999                                   | 2,040          | 4,050                | 5,400                | 6,600                | 7,800                | 9,000                | 10,180               | 11,180               | 12,180               | 13,180               | 14,180                 | 15,310                 |
| \$150,000 - 174,999                                   | 2,040          | 4,050                | 5,400                | 6,860                | 8,860                | 10,860               | 12,180               | 13,180               | 14,230               | 15,530               | 16,830                 | 18,060                 |
| \$175,000 - 199,999                                   | 2,040          | 4,710                | 6,860                | 8,860                | 10,860               | 12,860               | 14,380               | 15,680               | 16,980               | 18,280               | 19,580                 | 20,810                 |
| \$200,000 - 249,999                                   | 2,720          | 5,610                | 8,060                | 10,360               | 12,660               | 14,960               | 16,590               | 17,890               | 19,190               | 20,490               | 21,790                 | 23,020                 |
| \$250,000 - 399,999                                   | 2,970          | 6,080                | 8,540                | 10,840               | 13,140               | 15,440               | 17,060               | 18,360               | 19,660               | 20,960               | 22,260                 | 23,500                 |
| \$400,000 - 449,999                                   | 2,970          | 6,080                | 8,540                | 10,840               | 13,140               | 15,440               | 17,060               | 18,360               | 19,660               | 20,960               | 22,260                 | 23,500                 |
| \$450,000 and over                                    | 3,140          | 6,450                | 9,110                | 11,610               | 14,110               | 16,610               | 18,430               | 19,930               | 21,430               | 22,930               | 24,430                 | 25,870                 |
| Himbor Daving Joh                                     |                |                      |                      |                      |                      | Househo              |                      | Wage & S             | Salary               |                      |                        |                        |
| Higher Paying Job<br>Annual Taxable                   | \$0 -          | \$10,000 -           | \$20,000 -           | \$30,000 -           | \$40,000 -           | \$50,000 -           | \$60,000 -           | \$70,000 -           | \$80,000 -           | \$90,000 -           | \$100,000 -            | \$110,000 -            |
| Wage & Salary   | 9,999          | 19,999               | 29,999               | 39,999               | 49,999               | 59,999               | 69,999               | 79,999               | 89,999               | 99,999               | 109,999                | 120,000                |
| \$0 - 9,999   | \$0            | \$510                | \$850                | \$1,020              | \$1,020              | \$1,020              | \$1,020              | \$1,220              | \$1,870              | \$1,870              | \$1,870                | \$1,960                |
| \$10,000 - 19,999                                     | 510            | 1,510                | 2,020                | 2,220                | 2,220                | 2,220                | 2,420                | 3,420                | 4,070                | 4,070                | 4,160                  | 4,360                  |
| \$20,000 - 29,999                                     | 850            | 2,020                | 2,560                | 2,760                | 2,760                | 2,960                | 3,960                | 4,960                | 5,610                | 5,700                | 5,900                  | 6,100                  |
| \$30,000 - 39,999                                     | 1,020          | 2,220                | 2,760                | 2,960                | 3,160                | 4,160                | 5,160                | 6,160                | 6,900                | 7,100                | 7,300                  | 7,500                  |
| \$40,000 - 59,999                                     | 1,020          | 2,220                | 2,810                | 4,010                | 5,010                | 6,010                | 7,070                | 8,270                | 9,120                | 9,320                | 9,520                  | 9,720                  |
| \$60,000 - 79,999<br>\$80,000 - 99,999                | 1,070<br>1,870 | 3,270<br>4,070       | 4,810<br>5,670       | 6,010<br>7,070       | 7,070                | 8,270                | 9,470                | 10,670               | 11,520<br>12,720     | 11,720               | 11,920                 | 12,120                 |
| \$100,000 - 124,999                                   | 2,020          | 4,070                | 5,670<br>6,160       | 7,070                | 8,270<br>8,760       | 9,470<br>9,960       | 10,670<br>11,160     | 11,870<br>12,360     | 13,210               | 12,920<br>13,880     | 13,120<br>14,880       | 13,450<br>15,880       |
| \$100,000 - 124,999<br>\$125,000 - 149,999            | 2,020          | 4,420                | 6,180                | 7,580                | 8,780                | 9,980                | 11,160               | 13,250               | 14,900               | 15,900               | 16,900                 | 17,900                 |
| \$150,000 - 174,999                                   | 2,040          | 4,440                | 6,180                | 7,580                | 9,250                | 11,250               | 13,250               | 15,250               | 16,900               | 18,030               | 19,330                 | 20,630                 |
| \$175,000 - 199,999                                   | 2,040          | 4,510                | 7,050                | 9,250                | 11,250               | 13,250               | 15,250               | 17,530               | 19,480               | 20,780               | 22,080                 | 23,380                 |
| \$200,000 - 249,999                                   | 2,720          | 5,920                | 8,620                | 11,120               | 13,420               | 15,720               | 18,020               | 20,320               | 22,270               | 23,570               | 24,870                 | 26,170                 |
| \$250,000 - 449,999                                   | 2,970          | 6,470                | 9,310                | 11,810               | 14,110               | 16,410               | 18,710               | 21,010               | 22,960               | 24,260               | 25,560                 | 26,860                 |
| \$450,000 and over                                    | 3,140          | 6,840                | 9,880                | 12,580               | 15,080               | 17,580               | 20,080               | 22,580               | 24,730               | 26,230               | 27,730                 | 29,230                 |
|   |                |                      |                      |                      |                      |                      |                      |                      |                      |                      |                        |                        |



# EMPLOYEE'S MICHIGAN WITHHOLDING EXEMPTION CERTIFICATE STATE OF MICHIGAN - DEPARTMENT OF TREASURY

This certificate is for Michigan income tax withholding purposes only. Read instructions on page 2 before completing this form.

| Issued under P.A. 281 of 1967.  |                  | ▶ 1. Full Social Security Number ▶ 2. Date of Birth |               |   |          |               |                 |
|---|------------------|---|---------------|---|----------|---------------|-----------------|
| ▶ 3. Name (First, Middle Initial, Last)   |                  |   | 4. Driver's L | icense Number or State ID                     | )        |               |                 |
| Home Address (No., Street, P.O. Box or Rural Route)   |                  |   | ▶ 5. Are you  | u a new employee?  If Yes, enter date of hire |          | (mm/dd/yyyy)  |                 |
| City or Town  | State            | ZIP Code  | No            |   |          |               |                 |
| 6. Enter the number of personal and dependent ex  | emptions (se     | ee instructions)                                    |               |   | . ▶ 6.   |               |                 |
| 7. Additional amount you want deducted from each  | n pay (if empl   | oyer agrees)  |               |   | 7.       | \$            | .00             |
| 8. I claim exemption from withholding because (se a. A Michigan income tax liability is not exp                 |                  |   |               |   |          |               |                 |
| b. Wages are exempt from withholding. Ex  | plain:           |   |               |   |          |               |                 |
| c. Permanent home (domicile) is located in  | n the following  | g Renaissance Z                                     | one:          |   |          |               |                 |
| <b>EMPLOYEE:</b> If you fail or refuse to file this form, y exemptions. Keep a copy of this form for your reco  |                  |   |               |   | s witho  | out allowance | for any         |
| Under penalty of perjury, I certify that the number of claim. If claiming exemption from withholding, I certify |                  | , ,   |               |   |          | number I a    | m allowed to    |
| 9. Employee's Signature   |                  |   |               |   |          | Date          |                 |
|   |                  |   |               |   |          |               |                 |
| EMPLOYER: Complete the below section.   |                  |   |               |   |          |               |                 |
| 10. Employer's Name   |                  |   | ▶ 11. Feder   | al Employer Identification N                  | Number   |               |                 |
| Address (No., Street, P.O. Box or Rural Route)  |                  |   | City or Town  | n   |          | State         | ZIP Code        |
| Name of Contact Person  |                  |   | Contact Pho   | one Number                                    |          |               |                 |
| INSTRUCTIONS TO EMPLOYER: Keep a copy of www.mi-newhire.com for information.                                    | f this certifica | te with your reco                                   | rds. All new  | hires must be reported                        | to the S | State of Mich | igan. See       |
| In addition, a copy of this form must be sent to the exempt from withholding. Send a copy to:                   | Michigan De      | partment of Trea                                    | sury if the e | mployee claims 10 or m                        | ore exe  | emptions or   | claims they are |
| Michigan Department of Treasury<br>Tax Technical Section<br>P.O. Box 30477                                      |                  |   |               |   |          |               |                 |
| Lansing, MI 48909   |                  |   |               |   |          |               |                 |

# INSTRUCTIONS TO EMPLOYEE'S MICHIGAN WITHHOLDING EXEMPTION CERTIFICATE (Form MI-W4)

You must submit a Michigan withholding exemption certificate (form MI-W4) to your employer on or before the date that employment begins. If you fail or refuse to submit this certificate, your employer must withhold tax from your compensation without allowance for any exemptions. Your employer is required to notify the Michigan Department of Treasury if you have claimed 10 or more personal or dependency exemptions or claimed that you are exempt from withholding.

You MUST provide a new MI-W4 to your employer within 10 days if your residency status changes or if your exemptions decrease because: a) your spouse, for whom you have been claiming an exemption, is divorced or legally separated from you or claims his/her own exemption(s) on a separate certificate, or b) a dependent no longer qualifies under the Internal Revenue Code.

Line 5: If you check "Yes," enter your date of hire.

**Line 6:** Personal and dependency exemptions. The number of exemptions claimed here may not exceed the number of exemptions you are entitled to claim on a *Michigan Individual Income Tax Return* (Form MI-1040). Dependents include qualifying children and qualifying relatives under the Internal Revenue Code, even if your AGI exceeds the limits to claim federal tax credits for them.

Do not claim the same exemptions more than once or tax will be under-withheld. Specifically, **do not claim:** 

- Your personal exemption if someone else will claim you as their dependent.
- Your personal exemption with more than one employer at a time.
- Your spouse's personal exemption if they claim it with their employer.
- Your dependency exemptions if someone else (for example, your spouse) is claiming them with their employer.

**Line 7:** You may designate additional withholding if you expect to owe more than the amount withheld.

**Line 8a:** You may claim exemption from Michigan income tax withholding if all of the following conditions are met:

- Your employment is intermittent, temporary, or less than full time;
- ii) Your personal and dependency exemptions exceed your annual taxable compensation;
- iii) You claimed exemption from federal withholding; and
- iv) You did not incur a Michigan income tax liability for the previous year.

**Line 8b:** Reasons wages might be exempt from withholding include:

- You are a nonresident spouse of military personnel stationed in Michigan.
- You are a resident of one of the following reciprocal states while working in Michigan: Illinois, Indiana, Kentucky, Minnesota, Ohio, or Wisconsin.
- You are a member of a Native American tribe that has a tax agreement with the State of Michigan and whose principal place of residence is within the designated agreement area.
- You are an enrolled member of a federallyrecognized tribe that does not have a tax agreement with the State of Michigan, you reside within that tribe's Indian Country (as defined in 18 USC 1151), and compensation from this job will be earned within that Indian Country.

**Line 8c:** For questions about Renaissance Zones, contact your local assessor's office.

# State of Michigan New Hire Reporting Form

Federal law requires public (State and local) and private employers to report all newly hired or rehired employees who are working in Michigan to the State of Michigan. This form is recommended for use by all employers who do not report electronically.

Michigan New Hire Operations Center P.O. Box 85010

Lansing, MI 48908-5010 Phone: (800) 524-9846 Fax: (877) 318-1659

- A newly hired employee is an individual not previously employed by you, and a rehired employee is an individual who was previously employed by you but separated from employment for at least 60 consecutive days.
- Reports must be submitted within 20 days of hire date (i.e., the date services are first performed for pay).
- This form may be photocopied as necessary. Many employers preprint employer information on the form and have the employee complete the necessary information during the hiring process.
- When reporting new hires with special exemptions, please use the MI-W4 form.
- Online and other electronic reporting options are available at: www.mi-newhire.com.

- Employers who report electronically and have employees working in two or more states may register as a multi-state employer and designate a single state to which new hire reports will be transmitted. Information regarding multi-state registration is available online at: <a href="http://www.acf.hhs.gov/programs/cse/newhire/employer/private/newhire.htm#multi">http://www.acf.hhs.gov/programs/cse/newhire/employer/private/newhire.htm#multi</a> or call (410) 277-9470.
- Reports will not be processed if mandatory information is missing. Such reports will be rejected and you must correct and resubmit them.
- For optimum accuracy, please print neatly in all capital letters and avoid contact with the edge of the box. See sample below.

| A B | С | 1 | 2 | 3 |
|-----|---|---|---|---|
|-----|---|---|---|---|

| EMPLOYEE Information (Mandatany)  | Social Security Number:                        |
|---|--|
| EMPLOYEE Information (Mandatory)  |  |
| First Name:   | Middle Initial:                                |
|   |  |
| Last Name:  |  |
|   |  |
| Address:  |  |
| City:   | State:   |
|   |  |
| Zip Code:   | Hire Date:                                     |
|   |  |
| OPTIONAL Date of Birth: Driver's License No:                              |  |
|   |  |
|   |  |
|   | Fadaval Francisco Idantification Number (FFIN) |
| EMPLOYER Information (Mandatory)  | Federal Employer Identification Number (FEIN): |
| EMPLOYER Information (Mandatory)  Employer Name:                          | Federal Employer Identification Number (FEIN): |
|   | Federal Employer Identification Number (FEIN): |
|   | Federal Employer Identification Number (FEIN): |
| Employer Name:  Address:  |  |
| Employer Name:  | Federal Employer Identification Number (FEIN): |
| Employer Name:  Address:  City:   |  |
| Employer Name:  Address:  |  |
| Employer Name:  Address:  City:   |  |
| Employer Name:  Address:  City:  Zip Code:                                |  |
| Employer Name:  Address:  City:  Zip Code:                                |  |
| Employer Name:  Address:  City:  Zip Code:  Contact Name:  Contact Phone: | State:   |
| Employer Name:  Address:  City:  Zip Code:  Contact Name:                 | State:   |

<sup>1</sup> Ref: Social Security Act section 453A and the Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA) of 1996 (P.L. 104-193), effective October 1, 1997.



# **Employment Eligibility Verification**

### **Department of Homeland Security**

U.S. Citizenship and Immigration Services

USCIS Form I-9

OMB No.1615-0047 Expires 07/31/2026

START HERE: Employers must ensure the form instructions are available to employees when completing this form. Employers are liable for failing to comply with the requirements for completing this form. See below and the <a href="Instructions">Instructions</a>.

**ANTI-DISCRIMINATION NOTICE:** All employees can choose which acceptable documentation to present for Form I-9. Employers cannot ask employees for documentation to verify information in **Section 1**, or specify which acceptable documentation employees must present for **Section 2** or Supplement B, Reverification and Rehire. Treating employees differently based on their citizenship, immigration status, or national origin may be illegal.

|   |                                   | _  |                                 |                | -  |                         |                                | _                               |  |                      |                          |
|---|-----------------------------------|--|---------------------------------|----------------|--|-------------------------|--------------------------------|---------------------------------|--|----------------------|--------------------------|
| Section 1. Employee day of employment,  | Information but not befo          | n and Attest<br>re accepting                         | <b>ation:</b> Em<br>a job offer | ploy           | ees must comp                            | lete and                | sign S                         | Section 1 of F                  | orm I-9 r                                      | no late              | r than the <b>first</b>  |
| Last Name (Family Name)   |                                   | First N  | ame (Given I                    | Name           | *)                                       | Middle Ir               | nitial (if a                   | any) Other Las                  | t Names Us                                     | sed (if a            | ny)                      |
| Address (Street Number ar   | nd Name)                          |  | Apt. Numl                       | per (if        | fany) City or Tow                        | n                       |                                |                                 | State  |                      | ZIP Code                 |
| Date of Birth (mm/dd/yyyy)  | U.S. So                           | cial Security Nur                                    | mber                            | Emplo          | oyee's Email Addres                      | SS                      |                                |                                 | Employee                                       | e's Telep            | phone Number             |
| I am aware that federa<br>provides for imprison<br>fines for false stateme                              | ment and/or                       | 1. A citiz   | zen of the Ur                   | ited S         |  | ·                       |                                | ation status (See               | page 2 an                                      | d 3 of th            | e instructions.):        |
| use of false document   | ,                                 |  |                                 |                | the United States (                      |                         |                                |                                 |  |                      |                          |
| connection with the co  |                                   |  | <u> </u>                        |                | ident (Enter USCIS                       |                         |                                |                                 |  |                      |                          |
| of perjury, that this int   | formation,                        | 4. A nor   | ncitizen (othe                  | r thar         | ltem Numbers 2.                          | and <b>3.</b> abo       | ve) auth                       | orized to work u                | ntil (exp. da                                  | te, if any           | /)                       |
| including my selection<br>attesting to my citizen   |                                   | If you check Ite                                     | em Number                       | <b>4.</b> , en | iter one of these:                       |                         |                                |                                 |  |                      |                          |
| immigration status, is  |                                   | USCIS A-   | Number                          |                | Form I-94 Admissi                        | on Numbe                |                                | Foreign Passp                   | ort Numbe                                      | r and Co             | ountry of Issuance       |
| correct.  |                                   |  |                                 | OR             |  |                         | OR                             |                                 |  |                      | <del>-</del>             |
| Signature of Employee   |                                   |  |                                 |                |  | Т                       | Today's I                      | Date (mm/dd/yyy                 | ry)  |                      |                          |
| If a preparer and/or to   | ranslator assis                   | ted you in comp                                      | pleting Secti                   | on 1,          | that person MUST                         | complete                | the Pre                        | eparer and/or T                 | ranslator C                                    | ertificat            | tion on Page 3.          |
| Section 2. Employer<br>business days after the e<br>authorized by the Secret<br>documentation in the Ad | employee's first<br>arv of DHS. d | st day of emplo<br>ocumentation f<br>nation box; see | yment, and<br>from List A       | mus<br>OR a    | st physically exam<br>a combination of d | nine, or ex<br>locument | ative m<br>kamine<br>ation fro | consistent wit<br>om List B and | and sign <b>S</b><br>h an alterr<br>List C. Er | native p<br>nter any | rocedure<br>v additional |
|   |                                   | List A   |                                 | OR             | Lis                                      | st B                    |                                | AND                             |  | List                 | С                        |
| Document Title 1  |                                   |  |                                 |                |  |                         |                                |                                 |  |                      |                          |
| Issuing Authority   |                                   |  |                                 | -              |  |                         |                                |                                 |  |                      |                          |
| Document Number (if any)  Expiration Date (if any)  |                                   |  |                                 | -              |  |                         |                                |                                 |  |                      |                          |
| Document Title 2 (if any)   |                                   |  |                                 | Add            | ditional Informati                       | on                      |                                |                                 |  |                      |                          |
| Issuing Authority   |                                   |  |                                 |                |  |                         |                                |                                 |  |                      |                          |
| Document Number (if any)  |                                   |  |                                 |                |  |                         |                                |                                 |  |                      |                          |
| Expiration Date (if any)  |                                   |  |                                 |                |  |                         |                                |                                 |  |                      |                          |
| Document Title 3 (if any)   |                                   |  |                                 |                |  |                         |                                |                                 |  |                      |                          |
| Issuing Authority   |                                   |  |                                 |                |  |                         |                                |                                 |  |                      |                          |
| Document Number (if any)  |                                   |  |                                 |                |  |                         |                                |                                 |  |                      |                          |
| Expiration Date (if any)  |                                   |  |                                 | (              | Check here if you us                     | ed an alte              | rnative p                      | procedure author                | ized by DH                                     | S to exa             | mine documents.          |
| Certification: I attest, undemployee, (2) the above-list best of my knowledge, the                      | sted document                     | ation appears to                                     | o be genuine                    | and            | to relate to the em                      |                         |                                |                                 | First Da<br>(mm/dd                             |                      | ployment                 |
| Last Name, First Name and   | Title of Employe                  | er or Authorized I                                   | Representati                    | /e             | Signature of En                          | nployer or <i>i</i>     | Authoriz                       | ed Representati                 | ve   | Today'               | s Date (mm/dd/yyyy)      |
| Employer's Business or Orga   | anization Name                    |  | Emplo                           | yer's          | Business or Organi                       | zation Add              | ress, Ci                       | ty or Town, State               | e, ZIP Code                                    | •                    |                          |

For reverification or rehire, complete Supplement B, Reverification and Rehire on Page 4.

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## LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

\* Documents extended by the issuing authority are considered unexpired.

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

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

| LIST A   |       | LIST B  | LIST C   |
|--|-------|---|--|
| Documents that Establish Both Identity and Employment Authorization  | OR    | Documents that Establish Identity ANI   | D Documents that Establish Employment Authorization  |
| 1. U.S. Passport or U.S. Passport Card   |       | Driver's license or ID card issued by a State or outlying possession of the United States   | A Social Security Account Number card,<br>unless the card includes one of the following<br>restrictions: |
| 2. Permanent Resident Card or Alien<br>Registration Receipt Card (Form I-551)  |       | provided it contains a photograph or information such as name, date of birth,   | (1) NOT VALID FOR EMPLOYMENT   |
| Foreign passport that contains a temporary I-551 stamp or temporary  |       | gender, height, eye color, and address  2. ID card issued by federal, state or local  | (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION   |
| I-551 printed notation on a machine-<br>readable immigrant visa  |       | government agencies or entities, provided it<br>contains a photograph or information such as<br>name, date of birth, gender, height, eye color, | (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION   |
| <ol> <li>Employment Authorization Document<br/>that contains a photograph (Form I-766)</li> </ol>  |       | and address   | 2. Certification of report of birth issued by the  |
| 5. For an individual temporarily authorized  |       | 3. School ID card with a photograph   | Department of State (Forms DS-1350, FS-545, FS-240)  |
| to work for a specific employer because of his or her status or parole:  |       | 4. Voter's registration card  | 3. Original or certified copy of birth certificate   |
| a. Foreign passport; and   |       | 5. U.S. Military card or draft record   | issued by a State, county, municipal authority, or territory of the United States                        |
| <b>b.</b> Form I-94 or Form I-94A that has   |       | 6. Military dependent's ID card   | bearing an official seal   |
| the following:  (1) The same name as the   |       | 7. U.S. Coast Guard Merchant Mariner Card   | Native American tribal document  |
| passport; and  |       | 8. Native American tribal document  | 5. U.S. Citizen ID Card (Form I-197)   |
| (2) An endorsement of the individual's status or parole as long as that period of  |       | Driver's license issued by a Canadian government authority  | 6. Identification Card for Use of Resident<br>Citizen in the United States (Form I-179)                  |
| endorsement has not yet<br>expired and the proposed<br>employment is not in conflict<br>with any restrictions or   |       | 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                       |
| limitations identified on the form.  |       | 10. School record or report card  | For examples, see Section 7 and Section 13 of the M-274 on   |
| <b>6.</b> Passport from the Federated States of Micronesia (FSM) or the Republic of the  |       | 11. Clinic, doctor, or hospital record  | uscis.gov/i-9-central. The Form I-766, Employment  |
| Marshall Islands (RMI) with Form I-94 or<br>Form I-94A indicating nonimmigrant<br>admission under the Compact of Free<br>Association Between the United States<br>and the FSM or RMI |       | 12. Day-care or nursery school record   | Authorization Document, is a List A, Item  Number 4. document, not a List C  document.                   |
|  | l     | Acceptable Receipts   |  |
| May be prese   | entec | in lieu of a document listed above for a to   | emporary period.   |
|  |       | For receipt validity dates, see the M-274.  |  |
| Receipt for a replacement of a lost,<br>stolen, or damaged List A document.  | OR    | Receipt for a replacement of a lost, stolen, or damaged List B document.  | Receipt for a replacement of a lost, stolen, or damaged List C document.                                 |
| <ul> <li>Form I-94 issued to a lawful<br/>permanent resident that contains an<br/>I-551 stamp and a photograph of the<br/>individual.</li> </ul>                                     |       |   |  |
| Form I-94 with "RE" notation or<br>refugee stamp issued to a refugee.  |       |   |  |

<sup>\*</sup>Refer to the Employment Authorization Extensions page on <u>I-9 Central</u> for more information.

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Last Name (Family Name) from Section 1.

# Supplement A, Preparer and/or Translator Certification for Section 1

# **Department of Homeland Security**

U.S. Citizenship and Immigration Services

First Name (Given Name) from Section 1.

USCIS Form I-9 Supplement A OMB No. 1615-0047 Expires 07/31/2026

Middle initial (if any) from Section 1.

| <b>Instructions:</b> This supplement must be com of Form I-9. The preparer and/or translator must complete, sign, and date a separate cer completed Form I-9. | ıst enter the employee's name | in the spaces provided above. Eac  | ch preparer or translato |
|---|-------------------------------|------------------------------------|--------------------------|
| I attest, under penalty of perjury, that I have knowledge the information is true and corrections.  |                               | of Section 1 of this form and that | t to the best of my      |
| Signature of Preparer or Translator   |                               | Date (mm/dd/yyyy                   | <i>(</i> )               |
| Last Name (Family Name)   | First Name (Given I           | Name)                              | Middle Initial (if any)  |
| Address (Street Number and Name)  | City or Town                  | State                              | ZIP Code                 |

Signature of Preparer or Translator

Last Name (Family Name)

First Name (Given Name)

Middle Initial (if any)

Address (Street Number and Name)

City or Town

State

ZIP Code

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 |         |                   | Date (mm | /dd/yyyy) |                         |
|-------------------------------------|---------|-------------------|----------|-----------|-------------------------|
| Last Name (Family Name)             | First I | Name (Given Name) |          |           | Middle Initial (if any) |
| Address (Street Number and Name)    |         | City or Town      |          | State     | ZIP Code                |

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 |         |                   | Date (mn | n/dd/yyyy) |                         |
|-------------------------------------|---------|-------------------|----------|------------|-------------------------|
| Last Name (Family Name)             | First I | Name (Given Name) |          |            | Middle Initial (if any) |
| Address (Street Number and Name)    |         | City or Town      |          | State      | ZIP Code                |

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# **Supplement B, Reverification and Rehire (formerly Section 3)**

#### **Department of Homeland Security**

U.S. Citizenship and Immigration Services

USCIS Form I-9 Supplement B OMB No. 1615-0047 Expires 07/31/2026

Last Name (Family Name) from Section 1. First Name (Given Name) from Section 1. Middle initial (if any) from Section 1.

Instructions: This supplement replaces Section 3 on the previous version of Form I-9. Only use this page if your employee requires reverification, is rehired within three years of the date the original Form I-9 was completed, or provides proof of a legal name change. Enter the employee's name in the fields above. Use a new section for each reverification or rehire. Review the Form I-9 instructions before completing this page. Keep this page as part of the employee's Form I-9 record. Additional guidance can be found in the Handbook for Employers: Guidance for Completing Form I-9 (M-274)

|  | p this page as part of the elegical part of the electron part of the ele |   | d. Additional guidance can b                                   | e found in the_                       |   |
|--|--|---|--|---------------------------------------|---|
| Date of Rehire (if applicable)                       | New Name (if applicable)   |   |  |                                       |   |
| Date (mm/dd/yyyy)                                    | Last Name (Family Name)  |   | First Name (Given Name)  |                                       | Middle Initial                                      |
|  | ree requires reverification, you<br>prization. Enter the document  |   | present any acceptable List A opelow.                          | or List C documenta                   | tion to show  |
| Document Title                                       |  | Document Number (if any)                              |  | Expiration Date (if an                | y) (mm/dd/yyyy)                                     |
| I attest, under penalty of<br>employee presented doc | perjury, that to the best of rumentation, the documenta  | my knowledge, this emplo<br>tion I examined appears t | yee is authorized to work in<br>to be genuine and to relate to | the United States, the individual who | and if the presented it.                            |
| Name of Employer or Authoriz                         | ed Representative  | Signature of Employer or Aut                          | horized Representative   | Today's Date                          | (mm/dd/yyyy)  |
| Additional Information (Initi                        | al and date each notation.)  |   |  |                                       | rou used an<br>cedure authorized<br>mine documents. |
| Date of Rehire (if applicable)                       | New Name (if applicable)   |   |  |                                       |   |
| Date (mm/dd/yyyy)                                    | Last Name (Family Name)  |   | First Name (Given Name)  |                                       | Middle Initial                                      |
|  | ee requires reverification, you<br>orization. Enter the document   |   | present any acceptable List A opelow.                          | or List C documenta                   | tion to show  |
| Document Title                                       |  | Document Number (if any)                              |  | Expiration Date (if an                | y) (mm/dd/yyyy)                                     |
|  |  |   | yee is authorized to work in<br>to be genuine and to relate to |                                       |   |
| Name of Employer or Authoriz                         | ed Representative  | Signature of Employer or Aut                          | horized Representative   | Today's Date                          | (mm/dd/yyyy)  |
| Additional Information (Initi                        | al and date each notation.)  |   |  |                                       | ou used an cedure authorized mine documents.        |
| Date of Rehire (if applicable)                       | New Name (if applicable)   |   |  |                                       |   |
| Date (mm/dd/yyyy)                                    | Last Name (Family Name)  |   | First Name (Given Name)  |                                       | Middle Initial                                      |
|  | ee requires reverification, you<br>prization. Enter the document   |   | present any acceptable List A opelow.                          | or List C documenta                   | tion to show  |
| Document Title                                       |  | Document Number (if any)                              |  | Expiration Date (if an                | y) (mm/dd/yyyy)                                     |
|  |  |   | yee is authorized to work in<br>to be genuine and to relate to |                                       |   |
| Name of Employer or Authoriz                         | ed Representative  | Signature of Employer or Aut                          | horized Representative   | Today's Date                          | (mm/dd/yyyy)  |
| Additional Information (Initi                        | al and date each notation.)  |   |  |                                       | ou used an cedure authorized mine documents.        |



#### A Division of First International Bank & Trust

| Employer/Company  | y Information (required): | KOTAPAY                                    |
|-------------------|---------------------------|--|
| Name:             |                           | 4334 18 <sup>th</sup> Ave South, Suite 200 |
| Street Address:   |                           | Fargo, ND 58103                            |
| City, State, Zip: |                           | (800) 378-3328                             |
| Telephone:        |                           |  |

#### Authorization for Debit and Credit Electronic Funds Transfers

On this \_\_\_\_ day of \_\_\_\_, \_\_\_, I hereby authorize Kotapay, a division of First International Bank & Trust ("KP") as well as the employer or company described above, and its agents (collectively, "Company/Employer"), to initiate electronic withdrawals and/or deposits from/to the bank account provided below, and any subsequent bank accounts identified by me in writing. I understand that adjustment and/or reversing entries may be made to these accounts to ensure an accurate and balanced accounting of all transactions. This authorization will remain in effect until:

- a) I notify the financial institution provided below ("Bank") and KP in writing to terminate this authorization and the Bank and KP have been afforded reasonable time to comply, or
- b) The Bank, Company/Employer, and/or KP have provided me with five (5) business days advance written notice of their decision not to initiate electronic withdrawals and/or deposits from/to the bank account provided below.

Notwithstanding the foregoing authorization termination provisions, I understand that any written termination of this authorization will become effective no earlier than five (5) business days after the day the last transaction has cleared and there are no outstanding balances to the account.

I UNDERSTAND THAT KP PROVIDES ELECTRONIC FUND TRANSFER SERVICES TO THE COMPANY/EMPLOYER DESCRIBED ABOVE AND THEIR AGENTS, INCLUDING PAYMENT AND PAYROLL PROCESSORS, IF USED. THE FUNDS TO BE TRANSFERRED MUST BE COLLATERALLY FUNDED AND ARE FULLY GUARANTEED BY THE EMPLOYER/COMPANY LISTED ABOVE, THEIR AGENTS, INCLUDING ANY PAYROLL OR PAYMENT PROCESSOR, IF USED, AND/OR MYSELF. IN THE EVENT THAT THE FUNDING FOR A TRANSFER IS RETURNED FOR ANY REASON, KP HAS BEEN PROVIDED WITH INCORRECT INFORMATION, AND/OR KP HAS ERRONEOUSLY TRANSFERRED FUNDS TO MY ACCOUNT, I AUTHORIZE KP TO CORRECT/WITHDRAW FROM MY ACCOUNT THE AMOUNT OF FUNDS TRANSFERRED IN ERROR. I ALSO UNDERSTAND THAT KP MAY WITHDRAW AND/OR DEPOSIT TO MY ACCOUNT VARIOUS FUNDS RELATING TO MY PARTICIPATION IN A FLEXIBLE BENEFIT/CAFETERIA PLAN/ERISA PLAN. I HEREBY HOLD KP HARMLESS FROM ALL CLAIMS AND CAUSES OF ACTION RESULTING FROM KP'S TRANSFER OF SUCH FUNDS UPON THE DIRECTION OF MY EMPLOYER OR ITS PROCESSOR, AGREE THAT MY REMEDY FOR ANY ERRONEOUS TRANSFERS IS SOLELY AGAINST THE PROCESSOR AND/OR MY EMPLOYER, AND FURTHER AGREE THAT I WILL HOLD KP HARMLESS FROM ANY LIABILITY AND DAMAGES RESULTING THEREFROM, INCLUDING COURT COSTS AND REASONABLE ATTORNEY'S FEES.

Electronic Funds Transfer (15 U.S.C. § 1693): I hereby acknowledge receipt of notice from my Bank of my responsibilities under the Electronic Funds Transfer Act ("Act"), my potential liability for certain unauthorized electronic fund transfers, my duty to promptly report unauthorized transfers, any charges for electronic fund transfers, if applicable, the right to stop payment of pre-authorized electronic fund transfers, the procedure to initiate such stop payment orders, my right to receive documentation of electronic fund transfers, and the Bank's liability pursuant to the Act.

Limitation of Action: I acknowledge that I will have 60 days from the date of a withdrawal or deposit to my Bank account to dispute the withdrawal or deposit. I further acknowledge that I shall dispute a withdrawal or deposit by providing the Company/Employer and KP with written notification of any discrepancies, errors or disputes concerning any transfer of funds to or from any account processed by KP. I acknowledge that all written notices must include the following information:

- a) The name of the Company/Employer authorized to make the transaction;
- b) The federal taxpayer ID number of the Company/Employer;
- c) My full name;
- d) My contact information;
- e) The name, account number and ABA number of the transaction in question;
- f) The dollar amount of the transaction in question; and
- g) A description and explanation of the error.

I acknowledge that, if possible, the Company/Employer, its agent, or KP will inform me of the results of their investigation into the disputed transaction within ten (10) days of the receipt of my complaint, and will attempt to correct any identified error promptly. However, if my employer, its agent, and/or KP need additional time, I understand that they may take up to 45 days to investigate my complaint. For transfers initiated outside the United States or transfers resulting from point of sale or debit/access cards, I understand that the time periods for investigating and resolving errors will be 45/90 days, respectively.

| Undersigned's Name (printed)   | Date   |
|--|--|
| Financial Institution  | Branch name  |
| Dity   | Branch Phone Number                                |
|  |  |
| Routing (ABA) Number Acc   | count Type: Checking  Savings  age deposited: \$/% |
|  |  |
| Routing (ABA) Number Acc Please designate if you wish a specific dollar amount or percenta | count Type: Checking  Savings  age deposited: \$/% |

Undersigned's Signature

Employee ID # (if applicable)

Please attach a voided personal check to this authorization for verification of all checking account information.