

Voluntary Self-Identification: Gender, Race, Veteran Status & Disability

Name: _____ **Company:** _____

- Gender:** Male
 Female

Race or Ethnicity (select one): If you choose not to self-identify, the federal government requires the employer to determine this information by visual survey and/or other available information.

- Hispanic or Latino** - A person of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin regardless of race
- White (not Hispanic or Latino)** - A person having origins in any of the original peoples 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.
- Native Hawaiian or Pacific Islander (not Hispanic or Latino)** - A person having origins in any of the peoples of Hawaii, Guam, Samoa or other Pacific Islands.
- 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.
- American Indian or Alaskan Native (not Hispanic or Latino)** - A person having origins in any of the original peoples of North and South America (including Central America) and who maintain tribal affiliation or community attachment.
- Two or more races (not Hispanic or Latino)** - All persons who identify with more than one of the above races.
- I do not wish to self-identify

Disability (select one): Submission of this information is voluntary. Any answer you give will be kept private and will not be used against you in any way.

- I have a disability (or previously had a disability)
- I do NOT have a disability
- I decline to state my disability status

Veteran Status:

- I am a veteran
- Choose all that apply:
- Service Medal veteran
- Vietnam veteran
- Newly separated veteran
- Disabled veteran
- Active-duty badge veteran
- Other protected veteran
- I am NOT a veteran
- I do not wish to self-identify

Employee Signature: _____ **Date:** _____

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.
Your withholding is subject to review by the IRS.

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

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 or Spouse Works

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.

Do **only one** of the following.

(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 _____		Employer identification number (EIN) _____
		First date of employment _____	

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 2023 if you meet both of the following conditions: you had no federal income tax liability in 2022 **and** you expect to have no federal income tax liability in 2023. You had no federal income tax liability in 2022 if (1) your total tax on line 24 on your 2022 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 2023 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, 2024.

Your privacy. 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).

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 income and self-employment taxes through withholding from your wages, you should enter the self-employment income on Step 4(a). Then compute your self-employment tax, divide that tax by the number of pay periods remaining in the year, and include that resulting amount per pay period on Step 4(c). You can also add half of the annual amount of self-employment tax to Step 4(b) as a deduction. To calculate self-employment tax, you generally multiply the self-employment income by 14.13% (this rate is a quick way to figure your self-employment tax and equals the sum of the 12.4% social security tax and the 2.9% Medicare tax multiplied by 0.9235). See Pub. 505 for more information, especially if the sum of self-employment income multiplied by 0.9235 and wages exceeds \$160,200 for a given individual.

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.

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 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 2023 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. 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.

- 1 **Two jobs.** 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, **skip** to line 3 **1** \$ _____
- 2 **Three jobs.** 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.
 - a 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 **2a** \$ _____
 - 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 **Divide** the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** 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 2023 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:

{	• \$27,700 if you're married filing jointly or a qualifying surviving spouse
	• \$20,800 if you're head of household
	• \$13,850 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 **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 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.

Married Filing Jointly or Qualifying Surviving Spouse

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job 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	\$0	\$850	\$850	\$1,000	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,870
\$10,000 - 19,999	0	930	1,850	2,000	2,200	2,220	2,220	2,220	2,220	2,220	3,200	4,070
\$20,000 - 29,999	850	1,850	2,920	3,120	3,320	3,340	3,340	3,340	3,340	4,320	5,320	6,190
\$30,000 - 39,999	850	2,000	3,120	3,320	3,520	3,540	3,540	3,540	4,520	5,520	6,520	7,390
\$40,000 - 49,999	1,000	2,200	3,320	3,520	3,720	3,740	3,740	4,720	5,720	6,720	7,720	8,590
\$50,000 - 59,999	1,020	2,220	3,340	3,540	3,740	3,760	4,750	5,750	6,750	7,750	8,750	9,610
\$60,000 - 69,999	1,020	2,220	3,340	3,540	3,740	4,750	5,750	6,750	7,750	8,750	9,750	10,610
\$70,000 - 79,999	1,020	2,220	3,340	3,540	4,720	5,750	6,750	7,750	8,750	9,750	10,750	11,610
\$80,000 - 99,999	1,020	2,220	4,170	5,370	6,570	7,600	8,600	9,600	10,600	11,600	12,600	13,460
\$100,000 - 149,999	1,870	4,070	6,190	7,390	8,590	9,610	10,610	11,660	12,860	14,060	15,260	16,330
\$150,000 - 239,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,180	14,380	15,580	16,780	17,850
\$240,000 - 259,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,180	14,380	15,580	16,780	17,850
\$260,000 - 279,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,180	14,380	15,580	16,780	18,140
\$280,000 - 299,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,180	14,380	15,870	17,870	19,740
\$300,000 - 319,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,470	15,470	17,470	19,470	21,340
\$320,000 - 364,999	2,040	4,440	6,760	8,550	10,750	12,770	14,770	16,770	18,770	20,770	22,770	24,640
\$365,000 - 524,999	2,970	6,470	9,890	12,390	14,890	17,220	19,520	21,820	24,120	26,420	28,720	30,880
\$525,000 and over	3,140	6,840	10,460	13,160	15,860	18,390	20,890	23,390	25,890	28,390	30,890	33,250

Single or Married Filing Separately

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job 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	\$310	\$890	\$1,020	\$1,020	\$1,020	\$1,860	\$1,870	\$1,870	\$1,870	\$1,870	\$2,030	\$2,040
\$10,000 - 19,999	890	1,630	1,750	1,750	2,600	3,600	3,600	3,600	3,600	3,760	3,960	3,970
\$20,000 - 29,999	1,020	1,750	1,880	2,720	3,720	4,720	4,730	4,730	4,890	5,090	5,290	5,300
\$30,000 - 39,999	1,020	1,750	2,720	3,720	4,720	5,720	5,730	5,890	6,090	6,290	6,490	6,500
\$40,000 - 59,999	1,710	3,450	4,570	5,570	6,570	7,700	7,910	8,110	8,310	8,510	8,710	8,720
\$60,000 - 79,999	1,870	3,600	4,730	5,860	7,060	8,260	8,460	8,660	8,860	9,060	9,260	9,280
\$80,000 - 99,999	1,870	3,730	5,060	6,260	7,460	8,660	8,860	9,060	9,260	9,460	10,430	11,240
\$100,000 - 124,999	2,040	3,970	5,300	6,500	7,700	8,900	9,110	9,610	10,610	11,610	12,610	13,430
\$125,000 - 149,999	2,040	3,970	5,300	6,500	7,700	9,610	10,610	11,610	12,610	13,610	14,900	16,020
\$150,000 - 174,999	2,040	3,970	5,610	7,610	9,610	11,610	12,610	13,750	15,050	16,350	17,650	18,770
\$175,000 - 199,999	2,720	5,450	7,580	9,580	11,580	13,870	15,180	16,480	17,780	19,080	20,380	21,490
\$200,000 - 249,999	2,900	5,930	8,360	10,660	12,960	15,260	16,570	17,870	19,170	20,470	21,770	22,880
\$250,000 - 399,999	2,970	6,010	8,440	10,740	13,040	15,340	16,640	17,940	19,240	20,540	21,840	22,960
\$400,000 - 449,999	2,970	6,010	8,440	10,740	13,040	15,340	16,640	17,940	19,240	20,540	21,840	22,960
\$450,000 and over	3,140	6,380	9,010	11,510	14,010	16,510	18,010	19,510	21,010	22,510	24,010	25,330

Head of Household

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job 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	\$620	\$860	\$1,020	\$1,020	\$1,020	\$1,020	\$1,650	\$1,870	\$1,870	\$1,890	\$2,040
\$10,000 - 19,999	620	1,630	2,060	2,220	2,220	2,220	2,850	3,850	4,070	4,090	4,290	4,440
\$20,000 - 29,999	860	2,060	2,490	2,650	2,650	3,280	4,280	5,280	5,520	5,720	5,920	6,070
\$30,000 - 39,999	1,020	2,220	2,650	2,810	3,440	4,440	5,440	6,460	6,880	7,080	7,280	7,430
\$40,000 - 59,999	1,020	2,220	3,130	4,290	5,290	6,290	7,480	8,680	9,100	9,300	9,500	9,650
\$60,000 - 79,999	1,500	3,700	5,130	6,290	7,480	8,680	9,880	11,080	11,500	11,700	11,900	12,050
\$80,000 - 99,999	1,870	4,070	5,690	7,050	8,250	9,450	10,650	11,850	12,260	12,460	12,870	13,820
\$100,000 - 124,999	2,040	4,440	6,070	7,430	8,630	9,830	11,030	12,230	13,190	14,190	15,190	16,150
\$125,000 - 149,999	2,040	4,440	6,070	7,430	8,630	9,980	11,980	13,980	15,190	16,190	17,270	18,530
\$150,000 - 174,999	2,040	4,440	6,070	7,980	9,980	11,980	13,980	15,980	17,420	18,720	20,020	21,280
\$175,000 - 199,999	2,190	5,390	7,820	9,980	11,980	14,060	16,360	18,660	20,170	21,470	22,770	24,030
\$200,000 - 249,999	2,720	6,190	8,920	11,380	13,680	15,980	18,280	20,580	22,090	23,390	24,690	25,950
\$250,000 - 449,999	2,970	6,470	9,200	11,660	13,960	16,260	18,560	20,860	22,380	23,680	24,980	26,230
\$450,000 and over	3,140	6,840	9,770	12,430	14,930	17,430	19,930	22,430	24,150	25,650	27,150	28,600



Employee's Withholding Allowance Certificate

New York State • New York City • Yonkers

IT-2104

First name and middle initial	Last name	Your Social Security number
Permanent home address (number and street or rural route)		Apartment number
City, village, or post office		State
		ZIP code
Are you a resident of New York City? Yes <input type="checkbox"/> No <input type="checkbox"/> Are you a resident of Yonkers? Yes <input type="checkbox"/> No <input type="checkbox"/>		Single or Head of household <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher single rate <input type="checkbox"/> Note: If married but legally separated, mark an X in the <i>Single or Head of household</i> box.
Before making any entries, see the Note below, and if applicable, complete the worksheet in the instructions.		
1 Total number of allowances you are claiming for New York State and Yonkers, if applicable (from line 19, if using worksheet)	1	
2 Total number of allowances for New York City (from line 31, if using worksheet)	2	
Use lines 3, 4, and 5 below to have additional withholding per pay period under special agreement with your employer.		
3 New York State amount	3	
4 New York City amount	4	
5 Yonkers amount	5	

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

Penalty – A penalty of \$500 may be imposed for any false statement you make that decreases the amount of money you have withheld from your wages. You may also be subject to criminal penalties.

Employee's signature	Date
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Employee: Give this form to your employer and keep a copy for your records. Remember to review this form once a year and update it if needed.

Note: Single taxpayers with one job and zero dependents, enter **1** on lines 1 and 2 (if applicable). Married taxpayers with or without dependents, heads of household or taxpayers that expect to itemize deductions or claim tax credits, or both, complete the worksheet in the instructions. Visit www.tax.ny.gov (search: *IT-2104-I*) or scan the QR code below.

Employer: Keep this certificate with your records.

If any of the following apply, mark an **X** in each corresponding box, complete the additional information requested, and send an additional copy of this form to New York State. See **Employer** in the instructions. Visit www.tax.nys.gov (search: *IT-2104-I*) or scan the QR code below.

A Employee claimed more than 14 exemption allowances for New York State A

B Employee is a new hire or a rehire ... B First date employee performed services for pay (mm-dd-yyyy) (see Box B instructions):

You may report new hire information online instead of mailing the form to New York State. Visit www.nynewhire.com.

Note: Employers **must** report individuals under an **independent contractor arrangement** with contracts in excess of \$2,500 using the online reporting website above, **not** Form IT-2104.

Are dependent health insurance benefits available for this employee? Yes No

If Yes, enter the date the employee qualifies (mm-dd-yyyy):

Employer's name and address (Employer: complete this section only if you are sending a copy of this form to the New York State Tax Department.)	Employer identification number
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Scan here





Instructions for Form IT-2104

Employee's Withholding Allowance Certificate

Overview

Form IT-2104 is completed by you, as an employee, and given to your employer to instruct them how much New York State (and New York City and Yonkers) tax to withhold from your pay and send to the New York State Tax Department on your behalf.

Your employer will use the information you provide on this form—including residency, marital status, and allowances—to withhold these taxes from your pay. The more allowances you claim, the lower the amount of tax your employer will withhold from your paycheck.

Definition

Allowances: A withholding allowance is an exemption that lowers the amount of income tax your employer must deduct from your paycheck. A larger number of withholding allowances means a smaller New York income tax deduction from your paycheck, and a smaller number of allowances means a larger New York income tax deduction from your paycheck.

Important information

The 2021-2022 New York State budget was signed into law on April 19, 2021. Changes to New York State personal income tax have caused withholding tax changes for taxpayers with taxable income:

- more than \$2,155,350, and who are married filing jointly or a qualifying surviving spouse;
- more than \$1,077,550, and who are single or married filing separately; or
- more than \$1,616,450, and who are head of household.

Accordingly, if you previously filed a Form IT-2104 and earn more than the amounts listed above, you should complete a new 2023 Form IT-2104 and give it to your employer.

Changes effective beginning 2022

Form IT-2104 has been revised for tax year 2022. The worksheet and the charts below, used to compute withholding allowances or to enter an additional dollar amount on line 3, 4, or 5, have been revised. If you previously filed a Form IT-2104 and used the worksheet or charts, you should complete a new 2023 Form IT-2104 and give it to your employer.

Who should file this form

Complete Form IT-2104 each year and file it with your employer if any of the following apply:

Life changes

- you are no longer a dependent
- you got married
- you became divorced or legally separated
- you had a child
- you moved into or out of New York City or Yonkers

Income changes

- your wages increased and you expect to earn \$107,650 or more during the tax year
- the total of your income and your spouse's income increased to \$107,650 or more for the tax year
- you have significantly more or less income from other sources or from another job, including self-employment

Job changes

- you started or ended a new job
- you are a covered employee of an employer that has elected to participate in the Employer Compensation Expense Program

Tax situation changes

- you itemize your deductions on your personal income tax return
- you are eligible for New York State credits (like the earned income, child and dependent care, or college tuition credits)
- you owed tax or received a large refund when you filed your personal income tax return for the past year
- you no longer qualify for exemption from withholding
- the IRS (Internal Revenue Service) advised you that you are entitled to fewer allowances than claimed on your original federal Form W-4 (submitted to your employer for tax year 2019 or earlier), and you claimed the disallowed allowances on your original Form IT-2104

Tax years 2019 or earlier

If the most recent federal Form W-4 you submitted to your employer was for tax year 2019 or earlier, and you did not file New York State Form IT-2104, your employer may use the same number of allowances you claimed on your federal Form W-4. Due to differences in federal and New York State tax law, this may result in the wrong amount of tax withheld for New York State, New York City, and Yonkers.

Tax years 2020 or later

If you submit a federal Form W-4 to your employer for tax year 2020 or later, and do not file New York State Form IT-2104, your employer may use zero as your number of allowances. For tax years 2020 or later, withholding allowances are no longer reported on federal Form W-4. This may result in the wrong amount of tax withheld for New York State, New York City, and Yonkers.

How often to submit Form IT-2104 to your employer

When you start a new job, complete Form IT-2104. You should review the form you submitted for each job you have every year. Whenever your tax situation changes and you need to update the number of allowances you may claim, submit a new Form IT-2104 to your employer.

Claiming the correct number of withholding allowances

General information

Calculations

Calculate the number of withholding allowances you want to claim in Part 1 and Part 4 of the worksheet. If you want more tax withheld, you may claim fewer allowances.

Allowances you may not claim

You may **not** claim a withholding allowance for yourself or, if married, your spouse.

If you have more than one job

If you have more than one job, file a separate IT-2104 certificate with each of your employers. Be sure to claim only the total number of allowances that you are entitled to.

If you claim all your allowances at your higher-paying job and zero allowances at the lower-paying job, your withholding will better match your total tax liability.

Dependents

If you are a dependent of another taxpayer and expect to earn more than \$3,100, you should reduce your withholding allowances by one for each \$1,000 of income over \$2,500. This will help make sure your employer withholds enough tax. If you calculate a negative number of allowances (less than zero), see Claiming negative allowances and Additional dollar amounts.

Heads of households with only one job

If you will use the head-of-household filing status on your state income tax return, mark the *Single or Head of household* box on the front of this form. If you have only one job, you may also choose to claim two additional withholding allowances on line 15.

Single or head of household taxpayers with two or more jobs

If you are a single or head of household taxpayer, and your combined wages from all your jobs are **under \$107,650**, reduce the number of allowances by seven on line 1 and line 2 (if applicable) on the certificate you file with your higher-paying job employer. If you calculate a negative number of allowances (less than zero), see Claiming negative allowances below.

If you are a single or head of household taxpayer, and your combined wages from all your jobs are **between \$107,650 and \$2,263,265**, use the charts in Part 6 and enter the additional withholding dollar amount from the chart on line 3.

Married couples with both spouses working

If you and your spouse both work, you should each file a separate IT-2104 certificate with your respective employers.

If the higher wage-earning spouse claims all the allowances the couple is entitled to, and the lower wage-earning spouse claims zero allowances, your withholding will better match your total tax liability. **Do not** claim more total allowances than you are entitled to.

If your combined wages are:

- **less than \$107,650**, you should each mark an **X** in the box *Married, but withhold at higher single rate* on the certificate front, and divide the total number of allowances that you compute on line 19 and line 31 (if applicable) between you and your working spouse
- **\$107,650 or more**, use the charts in Part 5 and enter the additional withholding dollar amount on line 3

Married taxpayers with two or more jobs

If you are a married taxpayer, and your combined wages from all your jobs are **\$107,650 or more**, use the charts in Part 5 and enter the additional withholding dollar amount from the chart on line 3 (Substitute the words Higher-paying job for Higher earner's wages within the chart).

Specific information

Follow these instructions to make sure you withhold the correct amount, so that you will not owe additional tax when you file your income tax return.

Claiming more than 14 allowances

If you claim more than 14 allowances, your employer **must send** a copy of your **Form IT-2104** to the New York State Tax Department. You may then be asked to verify your allowances. The Tax Department will review your certificate and notify your employer of any adjustments that must be made to either the filing status or number of withholding allowances permitted, or both.

Claiming negative allowances

If you use the worksheet and calculate a negative number of allowances (less than zero) on lines 1 or 2 and your employer cannot accommodate negative allowances, **enter 0** and see *Additional dollar amounts* below.

Income from sources other than wages

If you have more than \$1,000 of income from sources other than wages (such as self-employment income, interest, dividends, or alimony received) and do not make estimated tax payments for that income, reduce the number of allowances claimed on line 1 and line 2 (if applicable) of this form by one for each \$1,000 of nonwage income. If you calculate a negative number of allowances (less than zero), see Claiming negative allowances above.

If you have significant amounts of nonwage income (income that is not reported on federal Form W-2), you may also consider making quarterly estimated tax payments directly to the Tax Department. For more information, see Estimated taxes, Form IT-2105-1, *Instructions for Form IT-2105, Estimated Tax Payment Voucher for Individuals, or Need help?*

Claiming other credits

If you will be eligible to claim any credits **other** than the credits listed in the worksheet, such as an investment tax credit, you may claim additional allowances as follows:

1. Find your filing status and your New York adjusted gross income (NYAGI) in the chart below.
2. Divide the amount of the expected credit by the number indicated. (To determine the amount, see the instructions for the credit you are claiming.)
3. Enter the result (rounded to the nearest whole number) on line 14 of the Worksheet.

Single and NYAGI is:	Head of household and NYAGI is:	Married and NYAGI is:	Divide amount of expected credit by:
Less than \$215,400	Less than \$269,300	Less than \$323,200	60
Between \$215,400 and \$1,077,550	Between \$269,300 and \$1,616,450	Between \$323,200 and \$2,155,350	68
Between \$1,077,550 and \$5,000,000	Between \$1,616,450 and \$5,000,000	Between \$2,155,350 and \$5,000,000	96
Between \$5,000,000 and \$25,000,000	Between \$5,000,000 and \$25,000,000	Between \$5,000,000 and \$25,000,000	100
Over \$25,000,000	Over \$25,000,000	Over \$25,000,000	110

Example: You are married and expect your New York adjusted gross income to be less than \$323,200. In addition, you expect to receive a flow-through of an investment tax credit from the S corporation of which you are a shareholder. The investment tax credit will be \$160. Divide the expected credit by 60. $160/60 = 2.6667$. The additional withholding allowance would be 3. Enter 3 on line 14.

Additional dollar amounts

To ask your employer to withhold an additional dollar amount each pay period, complete lines 3, 4, and 5 on Form IT-2104, as applicable.

In most instances, if you calculate a negative number of allowances and your employer cannot accommodate that, you should ask to withhold these amounts **for each negative allowance claimed**:

- New York State (line 3): an additional \$1.85 of tax withheld per week
- New York City (line 4): an additional \$0.80 of tax withheld per week
- Yonkers residents (line 5): an additional 16.75% (.1675) of the New York State amount

Note: The additional amounts provided in these instructions or calculated using the charts in Part 5 or Part 6 are accurate for a **weekly** payroll. Therefore, if you are not paid on a weekly basis, you will need to adjust the dollar amounts that you calculate.

For example, if you are paid biweekly, you must double the dollar amounts you calculated.

Avoid under withholding

Form IT-2104, together with your employer's withholding tables, is designed to make sure the correct amount of tax is withheld from your pay. If you do not have enough tax withheld during the entire year, you may owe additional tax when you file your return. The Tax Department must charge you interest and may impose penalties in certain situations in addition to the tax you owe. Even if you do not file a return, we may determine that you owe personal income tax. In that case, we must add interest and applicable penalties to the amount of tax that you should have paid during the year.

Exemption from withholding

You cannot use Form IT-2104 to claim exemption from withholding. To claim exemption from income tax withholding, you **must** file one of the following with your employer:

- Form IT-2104-E, *Certificate of Exemption from Withholding*,
- Form IT-2104-IND, *New York State Certificate of Exemption from Withholding*
- Form IT-2104-MS, *New York State Withholding Exemption Certificate for Military Service Personnel*

To determine if you are eligible to file any of the above forms, see their respective instructions on our website (www.tax.ny.gov).

Employers

Box A

If you are required to submit a copy of an employee's Form IT-2104 to the Tax Department because the employee claimed more than 14 allowances:

1. Mark an **X** in box A.
2. Send a copy of Form IT-2104 to:
**NYS TAX DEPARTMENT, INCOME TAX AUDIT ADMINISTRATOR
WITHHOLDING CERTIFICATE COORDINATOR
W A HARRIMAN CAMPUS
ALBANY NY 12227-0865**

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

3. If the employee is also a new hire or rehire, see Box B instructions.

Due dates for sending certificates received from employees claiming more than 14 allowances are:

Quarter	Due date	Quarter	Due date
January 1 through March 31	April 30	July 1 through September 30	October 31
April 1 through June 30	July 31	October 1 through December 31	January 31

Box B

If you are submitting a copy of this form to comply with New York State's New Hire Reporting Program:

1. Mark an **X** in box B.
2. Enter the first day the employee performs services for which the employee will be paid wages, commissions, tips and any other type of compensation. (For services based solely on commissions, this is the first day an employee working for commissions is eligible to earn commissions.)
3. Mark an **X** in the **Yes** or **No** box indicating if dependent health insurance benefits are available to this employee. If **Yes**, enter the date the employee qualifies for coverage.
4. Within 20 days of hiring, submit the completed form as follows:

by mail

**NYS DEPT TAX AND FINANCE
NEW HIRE NOTIFICATION
PO BOX 15119
ALBANY NY 12212-5119**

online

To report newly-hired or rehired employees online instead of submitting this form, visit <https://www.nynewhire.com>.

Note: Employers **must** report individuals under an **independent contractor arrangement** with contracts in excess of \$2,500 using the New York New Hire Online Reporting Center, **not** Form IT-2104.

For more information, see New hire reporting or visit www.tax.ny.gov (search: *new hire*).

Worksheet

Part 1 – Complete this part to compute your withholding allowances for New York State and Yonkers (line 1). For assistance, see Tips and reminders for completing the worksheet.

6. Enter the number of dependents that you will claim on your state return (*do not include yourself or, if married, your spouse*). 6.
- For lines 7, 8, and 9, enter 1 for each credit you expect to claim on your state return.**
7. College tuition credit 7.
8. New York State household credit 8.
9. Real property tax credit 9.
- For lines 10, 11, and 12, enter 3 for each credit you expect to claim on your state return.**
10. Child and dependent care credit 10.
11. Earned income credit 11.
12. Empire State child credit 12.
13. New York City school tax credit: If you expect to be a resident of New York City for any part of the tax year, enter **2**. 13.
14. Other credits: see instructions 14.
15. Head of household status **and** only one job: If the situation applies, enter **2**. 15.
16. Enter an estimate of your federal adjustments to income, such as deductible IRA contributions you will make for the tax year. Total estimate \$. Divide this estimate by \$1,000. Drop any fraction and enter the number. 16.
17. If you expect to be a covered employee of an employer who elected to pay the employer compensation expense tax in 2023, complete Part 3 below and enter the number from line 28. 17.
18. If you expect to itemize deductions on your state tax return, complete Part 2 below and enter the number from line 23. All others enter **0**. 18.
19. Add lines 6 through 18. Enter the result here and on line 1. If you have more than one job, or if you and your spouse both work, see instructions for Taxpayers with more than one job or Married couples with both spouses working. 19.

Part 2 – Complete this part only if you expect to itemize deductions on your state return.

20. Enter your estimated New York itemized deductions for the tax year (*see Form IT-196 and its instructions; enter the amount from line 49*). 20.
21. Based on your federal filing status, enter the applicable amount from the table below. 21.
22. Subtract line 21 from line 20 (*if line 21 is larger than line 20, enter 0 here and on line 18 above*). 22.
23. Divide line 22 by \$1,000. Drop any fraction and enter the result here and on line 18 above. 23.

Part 3 – Complete this part if you expect to be a covered employee of an employer that has elected to participate in the Employer Compensation Expense Program (line 17).

24. Expected annual wages and compensation from electing employer in 2023 24.
25. Line 24 minus \$40,000 (if zero or less, **stop**) 25.
26. Line 25 multiplied by .05 26.
27. Line 26 multiplied by .935 27.
28. Divide line 27 by 65. Drop any fraction and enter the result here and on line 17 above. 28.

Part 4 – Complete this part to compute your withholding allowances for New York City (line 2).

29. Enter the amount from line 6 above. 29.
30. Add lines 15 through 18 above and enter total here. 30.
31. Add lines 29 and 30. Enter the result here and on line 2. 31.

Standard deduction table

Filing status	Amount	Filing status	Amount
Single (cannot be claimed as a dependent)	\$8,000	Qualifying surviving spouse	\$16,050
Single (can be claimed as a dependent)	\$3,100	Married filing jointly	\$16,050
Head of household	\$11,200	Married filing separate returns	\$8,000

Part 5: These charts are only for married couples with both spouses working or married couples with one spouse working more than one job, and whose combined wages are between \$107,650 and \$2,263,265.

Enter the additional withholding dollar amount on line 3.

The additional dollar amount, as shown below, is accurate for a weekly payroll. If you are not paid on a weekly basis, you will need to adjust these dollar amounts. For example, if you are paid biweekly, you must double the dollar amounts computed.

Combined wages between \$107,650 and \$538,749

Higher wage	\$107,650 \$129,249	\$129,250 \$150,749	\$150,750 \$172,299	\$172,300 \$193,849	\$193,850 \$236,949	\$236,950 \$280,099	\$280,100 \$323,199	\$323,200 \$377,099	\$377,100 \$430,949	\$430,950 \$484,899	\$484,900 \$538,749
\$53,800 - \$75,299	\$11	\$16									
\$75,300 - \$96,799	\$10	\$17	\$25	\$30							
\$96,800 - \$118,399	\$6	\$14	\$21	\$32	\$43						
\$118,400 - \$129,249	\$2	\$8	\$16	\$27	\$41	\$40					
\$129,250 - \$139,999		\$3	\$12	\$23	\$38	\$37					
\$140,000 - \$150,749		\$2	\$9	\$20	\$35	\$37	\$34				
\$150,750 - \$161,549			\$4	\$16	\$31	\$37	\$32				
\$161,550 - \$172,499			\$2	\$11	\$26	\$34	\$30	\$33			
\$172,500 - \$193,849				\$4	\$18	\$27	\$27	\$52	\$73		
\$193,850 - \$236,949					\$5	\$11	\$19	\$49	\$70	\$73	
\$236,950 - \$280,099						\$5	\$11	\$52	\$81	\$75	\$80
\$280,100 - \$323,199							\$5	\$45	\$86	\$88	\$81
\$323,200 - \$377,099								\$22	\$47	\$62	\$63
\$377,100 - \$430,949									\$8	\$22	\$38
\$430,950 - \$484,899										\$8	\$22
\$484,900 - \$538,749											\$8

Combined wages between \$538,750 and \$1,185,399

Higher wage	\$538,750 \$592,649	\$592,650 \$646,499	\$646,500 \$700,399	\$700,400 \$754,299	\$754,300 \$808,199	\$808,200 \$862,049	\$862,050 \$915,949	\$915,950 \$969,899	\$969,900 \$1,023,749	\$1,023,750 \$1,077,549	\$1,077,550 \$1,131,499	\$1,131,500 \$1,185,399
\$236,950 - \$280,099	\$85											
\$280,100 - \$323,199	\$89	\$94										
\$323,200 - \$377,099	\$57	\$65	\$74	\$49								
\$377,100 - \$430,949	\$39	\$32	\$41	\$50	\$5	\$5						
\$430,950 - \$484,899	\$37	\$39	\$32	\$41	\$50	\$5	\$5	\$5				
\$484,900 - \$538,749	\$22	\$37	\$39	\$32	\$41	\$50	\$5	\$5	\$5	\$5		
\$538,750 - \$592,649	\$8	\$22	\$37	\$39	\$32	\$41	\$50	\$5	\$5	\$5	\$3	\$1
\$592,650 - \$646,499		\$8	\$22	\$38	\$39	\$32	\$41	\$50	\$5	\$5	\$3	\$1
\$646,500 - \$700,399			\$8	\$22	\$37	\$39	\$32	\$41	\$50	\$5	\$3	\$1
\$700,400 - \$754,299				\$8	\$22	\$37	\$39	\$32	\$41	\$50	\$3	\$1
\$754,300 - \$808,199					\$8	\$22	\$37	\$39	\$32	\$41	\$51	\$1
\$808,200 - \$862,049						\$8	\$22	\$37	\$39	\$32	\$42	\$54
\$862,050 - \$915,949							\$8	\$22	\$37	\$39	\$34	\$45
\$915,950 - \$969,899								\$8	\$22	\$38	\$40	\$37
\$969,900 - \$1,023,749									\$8	\$22	\$39	\$43
\$1,023,750 - \$1,077,549										\$8	\$24	\$42
\$1,077,550 - \$1,131,499											\$9	\$25
\$1,131,500 - \$1,185,399												\$9

Combined wages between \$1,185,400 and \$1,724,299

Higher wage	\$1,185,400 \$1,239,249	\$1,185,400 \$1,239,249	\$1,293,200 \$1,347,049	\$1,347,050 \$1,400,949	\$1,400,950 \$1,454,849	\$1,454,850 \$1,508,699	\$1,508,700 \$1,562,549	\$1,562,550 \$1,616,449	\$1,616,450 \$1,670,399	\$1,670,400 \$1,724,299
\$592,650 - \$646,499	\$4	\$8								
\$646,500 - \$700,399	\$4	\$8	\$11	\$14						
\$700,400 - \$754,299	\$4	\$8	\$11	\$14	\$17	\$20				
\$754,300 - \$808,199	\$4	\$8	\$11	\$14	\$17	\$20	\$23	\$26		
\$808,200 - \$862,049	\$4	\$8	\$11	\$14	\$17	\$20	\$23	\$26	\$29	\$32
\$862,050 - \$915,949	\$57	\$8	\$11	\$14	\$17	\$20	\$23	\$26	\$29	\$32
\$915,950 - \$969,899	\$49	\$60	\$11	\$14	\$17	\$20	\$23	\$26	\$29	\$32
\$969,900 - \$1,023,749	\$40	\$52	\$64	\$14	\$17	\$20	\$23	\$26	\$29	\$32
\$1,023,750 - \$1,077,549	\$46	\$43	\$55	\$67	\$17	\$20	\$23	\$26	\$29	\$32
\$1,077,550 - \$1,131,499	\$44	\$48	\$44	\$56	\$68	\$19	\$22	\$25	\$28	\$31
\$1,131,500 - \$1,185,399	\$25	\$44	\$48	\$44	\$56	\$68	\$19	\$22	\$25	\$28
\$1,185,400 - \$1,239,249	\$9	\$25	\$44	\$48	\$44	\$56	\$68	\$19	\$22	\$25
\$1,239,250 - \$1,293,199		\$9	\$25	\$44	\$48	\$44	\$56	\$68	\$19	\$22
\$1,293,200 - \$1,347,049			\$9	\$25	\$44	\$48	\$44	\$56	\$68	\$19
\$1,347,050 - \$1,400,949				\$9	\$25	\$44	\$48	\$44	\$56	\$68
\$1,400,950 - \$1,454,849					\$9	\$25	\$44	\$48	\$44	\$56
\$1,454,850 - \$1,508,699						\$9	\$25	\$44	\$48	\$44
\$1,508,700 - \$1,562,549							\$9	\$25	\$44	\$48
\$1,562,550 - \$1,616,449								\$9	\$25	\$44
\$1,616,450 - \$1,670,399									\$9	\$25
\$1,670,400 - \$1,724,299										\$9

Combined wages between \$1,724,300 and \$2,263,265

Higher wage	\$1,724,300 \$1,778,149	\$1,778,150 \$1,832,049	\$1,832,050 \$1,885,949	\$1,885,950 \$1,939,799	\$1,939,800 \$1,993,699	\$1,993,700 \$2,047,599	\$2,047,600 \$2,101,499	\$2,101,500 \$2,155,349	\$2,155,350 \$2,209,299	\$2,209,300 \$2,263,265
\$862,050 - \$915,949	\$36	\$39								
\$915,950 - \$969,899	\$36	\$39	\$42	\$45						
\$969,900 - \$1,023,749	\$36	\$39	\$42	\$45	\$48	\$51				
\$1,023,750 - \$1,077,549	\$36	\$39	\$42	\$45	\$48	\$51	\$54	\$57		
\$1,077,550 - \$1,131,499	\$34	\$37	\$40	\$43	\$46	\$50	\$53	\$56	\$1,233	\$1,262
\$1,131,500 - \$1,185,399	\$31	\$34	\$37	\$40	\$43	\$46	\$50	\$53	\$1,230	\$1,262
\$1,185,400 - \$1,239,249	\$28	\$31	\$34	\$37	\$40	\$43	\$46	\$50	\$1,227	\$1,259
\$1,239,250 - \$1,293,199	\$25	\$28	\$31	\$34	\$37	\$40	\$43	\$46	\$1,224	\$1,256
\$1,293,200 - \$1,347,049	\$22	\$25	\$28	\$31	\$34	\$37	\$40	\$43	\$1,221	\$1,253
\$1,347,050 - \$1,400,949	\$19	\$22	\$25	\$28	\$31	\$34	\$37	\$40	\$1,218	\$1,250
\$1,400,950 - \$1,454,849	\$68	\$19	\$22	\$25	\$28	\$31	\$34	\$37	\$1,215	\$1,247
\$1,454,850 - \$1,508,699	\$56	\$68	\$19	\$22	\$25	\$28	\$31	\$34	\$1,212	\$1,244
\$1,508,700 - \$1,562,549	\$44	\$56	\$68	\$19	\$22	\$25	\$28	\$31	\$1,208	\$1,241
\$1,562,550 - \$1,616,449	\$48	\$44	\$56	\$68	\$19	\$22	\$25	\$28	\$1,205	\$1,237
\$1,616,450 - \$1,670,399	\$44	\$48	\$44	\$56	\$68	\$19	\$22	\$25	\$1,202	\$1,234
\$1,670,400 - \$1,724,299	\$25	\$44	\$48	\$44	\$56	\$68	\$19	\$22	\$1,199	\$1,231
\$1,724,300 - \$1,778,149	\$9	\$25	\$44	\$48	\$44	\$56	\$68	\$19	\$1,196	\$1,228
\$1,778,150 - \$1,832,049		\$9	\$25	\$44	\$48	\$44	\$56	\$68	\$1,193	\$1,225
\$1,832,050 - \$1,885,949			\$9	\$25	\$44	\$48	\$44	\$56	\$1,243	\$1,222
\$1,885,950 - \$1,939,799				\$9	\$25	\$44	\$48	\$44	\$1,231	\$1,272
\$1,939,800 - \$1,993,699					\$9	\$25	\$44	\$48	\$1,219	\$1,260
\$1,993,700 - \$2,047,599						\$9	\$25	\$44	\$1,222	\$1,248
\$2,047,600 - \$2,101,499							\$9	\$25	\$1,218	\$1,251
\$2,101,500 - \$2,155,349								\$9	\$1,200	\$1,247
\$2,155,350 - \$2,209,299									\$16	\$54
\$2,209,300 - \$2,263,265										\$16

Note: These charts do not account for additional withholding in the following instances:

- a married couple with both spouses working, where one spouse's wages are more than \$1,131,632 but less than \$2,263,265, and the other spouse's wages are also more than \$1,131,632 but less than \$2,263,265;
- married taxpayers with only one spouse working, and that spouse works more than one job, with wages from each job under \$2,263,265, but combined wages from all jobs is over \$2,263,265.

If you are in one of these situations and you would like to request an additional dollar amount of withholding from your wages, contact the Tax Department for assistance (see Need help?).

Part 6: Use these charts only for single or head of household taxpayers with more than one job, and combined wages between \$107,650 and \$2,263,265.

Enter the additional withholding dollar amount on line 3.

The additional dollar amounts, as shown below, are accurate for a weekly payroll. If you are not paid on a weekly basis, you will need to adjust these dollar amount(s). For example, if you are paid biweekly, you must double the dollar amounts you calculated.

Combined wages between \$107,650 and \$538,749

Higher wage	\$107,650 \$129,249	\$129,250 \$150,749	\$150,750 \$172,299	\$172,300 \$193,849	\$193,850 \$236,949	\$236,950 \$280,099	\$280,100 \$323,199	\$323,200 \$377,099	\$377,100 \$430,949	\$430,950 \$484,899	\$484,900 \$538,749
\$53,800 - \$75,299	\$13	\$19									
\$75,300 - \$96,799	\$12	\$21	\$29	\$30							
\$96,800 - \$118,399	\$7	\$16	\$24	\$29	\$30						
\$118,400 - \$129,249	\$2	\$10	\$18	\$22	\$27	\$47					
\$129,250 - \$139,999		\$4	\$13	\$18	\$24	\$58					
\$140,000 - \$150,749		\$2	\$9	\$13	\$19	\$58	\$61				
\$150,750 - \$161,549			\$3	\$9	\$15	\$57	\$60				
\$161,550 - \$172,499			\$1	\$6	\$12	\$57	\$62	\$62			
\$172,500 - \$193,849				\$3	\$9	\$55	\$66	\$65	\$43		
\$193,850 - \$236,949					\$14	\$49	\$69	\$70	\$74	\$60	
\$236,950 - \$280,099						\$12	\$23	\$40	\$39	\$46	\$22
\$280,100 - \$323,199							\$7	\$20	\$36	\$34	\$42
\$323,200 - \$377,099								\$8	\$22	\$37	\$34
\$377,100 - \$430,949									\$8	\$22	\$37
\$430,950 - \$484,899										\$8	\$22
\$484,900 - \$538,749											\$8

Combined wages between \$538,750 and \$1,185,399

Higher wage	\$538,750 \$592,649	\$592,650 \$646,499	\$646,500 \$700,399	\$700,400 \$754,299	\$754,300 \$808,199	\$808,200 \$862,049	\$862,050 \$915,949	\$915,950 \$969,899	\$969,900 \$1,023,749	\$1,023,750 \$1,077,549	\$1,077,550 \$1,131,499	\$1,131,500 \$1,185,399
\$236,950 - \$280,099	\$13											
\$280,100 - \$323,199	\$9	\$8										
\$323,200 - \$377,099	\$43	\$8	\$8	\$8								
\$377,100 - \$430,949	\$34	\$43	\$8	\$8	\$8	\$8						
\$430,950 - \$484,899	\$36	\$34	\$43	\$8	\$8	\$8	\$8	\$8				
\$484,900 - \$538,749	\$22	\$36	\$34	\$43	\$8	\$8	\$8	\$8	\$8	\$8		
\$538,750 - \$592,649	\$8	\$22	\$37	\$34	\$43	\$8	\$8	\$8	\$8	\$8	\$604	\$636
\$592,650 - \$646,499		\$8	\$22	\$37	\$34	\$43	\$8	\$8	\$8	\$8	\$604	\$636
\$646,500 - \$700,399			\$8	\$22	\$36	\$34	\$43	\$8	\$8	\$8	\$604	\$636
\$700,400 - \$754,299				\$8	\$22	\$37	\$34	\$43	\$8	\$8	\$604	\$636
\$754,300 - \$808,199					\$8	\$22	\$37	\$34	\$43	\$8	\$604	\$636
\$808,200 - \$862,049						\$8	\$22	\$37	\$34	\$43	\$604	\$636
\$862,050 - \$915,949							\$8	\$22	\$36	\$34	\$639	\$636
\$915,950 - \$969,899								\$8	\$22	\$36	\$630	\$671
\$969,900 - \$1,023,749									\$8	\$22	\$633	\$662
\$1,023,750 - \$1,077,549										\$8	\$618	\$665
\$1,077,550 - \$1,131,499											\$16	\$54
\$1,131,500 - \$1,185,399												\$16

Combined wages between \$1,185,400 and \$1,724,299

Higher wage	\$1,185,400 \$1,239,249	\$1,185,400 \$1,239,249	\$1,293,200 \$1,347,049	\$1,347,050 \$1,400,949	\$1,400,950 \$1,454,849	\$1,454,850 \$1,508,699	\$1,508,700 \$1,562,549	\$1,562,550 \$1,616,449	\$1,616,450 \$1,670,399	\$1,670,400 \$1,724,299
\$592,650 - \$646,499	\$668	\$700								
\$646,500 - \$700,399	\$668	\$700	\$732	\$765						
\$700,400 - \$754,299	\$668	\$700	\$732	\$765	\$797	\$829				
\$754,300 - \$808,199	\$668	\$700	\$732	\$765	\$797	\$829	\$861	\$893		
\$808,200 - \$862,049	\$668	\$700	\$732	\$765	\$797	\$829	\$861	\$893	\$925	\$957
\$862,050 - \$915,949	\$668	\$700	\$732	\$765	\$797	\$829	\$861	\$893	\$925	\$957
\$915,950 - \$969,899	\$668	\$700	\$732	\$765	\$797	\$829	\$861	\$893	\$925	\$957
\$969,900 - \$1,023,749	\$703	\$700	\$732	\$765	\$797	\$829	\$861	\$893	\$925	\$957
\$1,023,750 - \$1,077,549	\$695	\$735	\$732	\$765	\$797	\$829	\$861	\$893	\$925	\$957
\$1,077,550 - \$1,131,499	\$101	\$131	\$172	\$169	\$201	\$233	\$265	\$297	\$329	\$361
\$1,131,500 - \$1,185,399	\$54	\$101	\$131	\$172	\$169	\$201	\$233	\$265	\$297	\$329
\$1,185,400 - \$1,239,249	\$16	\$54	\$101	\$131	\$172	\$169	\$201	\$233	\$265	\$297
\$1,239,250 - \$1,293,199		\$16	\$54	\$101	\$131	\$172	\$169	\$201	\$233	\$265
\$1,293,200 - \$1,347,049			\$16	\$54	\$101	\$131	\$172	\$169	\$201	\$233
\$1,347,050 - \$1,400,949				\$16	\$54	\$101	\$131	\$172	\$169	\$201
\$1,400,950 - \$1,454,849					\$16	\$54	\$101	\$131	\$172	\$169
\$1,454,850 - \$1,508,699						\$16	\$54	\$101	\$131	\$172
\$1,508,700 - \$1,562,549							\$16	\$54	\$101	\$131
\$1,562,550 - \$1,616,449								\$16	\$54	\$101
\$1,616,450 - \$1,670,399									\$16	\$54
\$1,670,400 - \$1,724,299										\$16

Combined wages between \$1,724,300 and \$2,263,265

Higher wage	\$1,724,300 \$1,778,149	\$1,778,150 \$1,832,049	\$1,832,050 \$1,885,949	\$1,885,950 \$1,939,799	\$1,939,800 \$1,993,699	\$1,993,700 \$2,047,599	\$2,047,600 \$2,101,499	\$2,101,500 \$2,155,349	\$2,155,350 \$2,209,299	\$2,209,300 \$2,263,265
\$862,050 - \$915,949	\$989	\$1,021								
\$915,950 - \$969,899	\$989	\$1,021	\$1,053	\$1,086						
\$969,900 - \$1,023,749	\$989	\$1,021	\$1,053	\$1,086	\$1,118	\$1,150				
\$1,023,750 - \$1,077,549	\$989	\$1,021	\$1,053	\$1,086	\$1,118	\$1,150	\$1,182	\$1,214		
\$1,077,550 - \$1,131,499	\$393	\$425	\$457	\$490	\$522	\$554	\$586	\$618	\$650	\$70
\$1,131,500 - \$1,185,399	\$361	\$393	\$425	\$458	\$490	\$522	\$554	\$586	\$618	\$650
\$1,185,400 - \$1,239,249	\$329	\$361	\$393	\$425	\$458	\$490	\$522	\$554	\$586	\$618
\$1,239,250 - \$1,293,199	\$297	\$329	\$361	\$393	\$425	\$458	\$490	\$522	\$554	\$586
\$1,293,200 - \$1,347,049	\$265	\$297	\$329	\$361	\$393	\$425	\$458	\$490	\$522	\$554
\$1,347,050 - \$1,400,949	\$233	\$265	\$297	\$329	\$361	\$393	\$425	\$457	\$490	\$522
\$1,400,950 - \$1,454,849	\$201	\$233	\$265	\$297	\$329	\$361	\$393	\$425	\$457	\$490
\$1,454,850 - \$1,508,699	\$169	\$201	\$233	\$265	\$297	\$329	\$361	\$393	\$425	\$457
\$1,508,700 - \$1,562,549	\$172	\$169	\$201	\$233	\$265	\$297	\$329	\$361	\$393	\$425
\$1,562,550 - \$1,616,449	\$131	\$172	\$169	\$201	\$233	\$265	\$297	\$329	\$361	\$393
\$1,616,450 - \$1,670,399	\$101	\$131	\$172	\$169	\$201	\$233	\$265	\$297	\$329	\$361
\$1,670,400 - \$1,724,299	\$54	\$101	\$131	\$172	\$169	\$201	\$233	\$265	\$297	\$329
\$1,724,300 - \$1,778,149	\$16	\$54	\$101	\$131	\$172	\$169	\$201	\$233	\$265	\$297
\$1,778,150 - \$1,832,049		\$16	\$54	\$101	\$131	\$172	\$169	\$201	\$233	\$265
\$1,832,050 - \$1,885,949			\$16	\$54	\$101	\$131	\$172	\$169	\$201	\$233
\$1,885,950 - \$1,939,799				\$16	\$54	\$101	\$131	\$172	\$168	\$201
\$1,939,800 - \$1,993,699					\$16	\$54	\$101	\$131	\$172	\$168
\$1,993,700 - \$2,047,599						\$16	\$54	\$101	\$131	\$172
\$2,047,600 - \$2,101,499							\$16	\$54	\$101	\$131
\$2,101,500 - \$2,155,349								\$16	\$54	\$101
\$2,155,350 - \$2,209,299									\$16	\$54
\$2,209,300 - \$2,263,265										\$16

Privacy notification

Visit www.tax.ny.gov (search: Privacy).

Need help?

Visit our website at www.tax.ny.gov

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Automated income tax refund status: 518-457-5149
 Personal Income Tax Information Center: 518-457-5181
 To order forms and publications: 518-457-5431
 Text Telephone (TTY) or TDD equipment users: Dial 7-1-1 for the New York Relay Service



DIRECT DEPOSIT AGREEMENT

EMPLOYEE NAME: _____ SSN: _____

COMPANY NAME: _____

<u>DEPOSIT #1</u>		
Financial Institution:	_____	
Route/Transit Number:	_____	
Account Number:	_____	
Account Type:	<input type="checkbox"/> CHECKING	<input type="checkbox"/> SAVINGS
		<input type="checkbox"/> PAY CARD
<input type="checkbox"/> Deposit Entire Amount	<input type="checkbox"/> Deposit \$ _____	<input type="checkbox"/> Deposit % _____

<u>DEPOSIT #2</u>		
Financial Institution:	_____	
Route/Transit Number:	_____	
Account Number:	_____	
Account Type:	<input type="checkbox"/> CHECKING	<input type="checkbox"/> SAVINGS
		<input type="checkbox"/> PAY CARD
<input type="checkbox"/> Deposit Balance	<input type="checkbox"/> Deposit \$ _____	<input type="checkbox"/> Deposit % _____

We cannot process your direct deposit without supporting documentation from your financial institution.
Attach a voided check, letter from your financial institution or other supporting documentation. **Do not attach a deposit slip!**
If you don't provide supporting documentation, you will receive a live check while your direct deposit account information is being verified.

I hereby authorize ContinuumHR to initiate automatic deposits to my account(s) at the financial institution(s) named above.

Further, I agree not to hold ContinuumHR responsible for any delay or loss of funds due to incorrect or incomplete information supplied by me or my financial institution or due to an error on the part of my financial institution in depositing funds to my account. I hereby authorize and request ContinuumHR to deduct from my salary or wages and pay to the named financial institution as indicated above.

By signing this form I authorize ContinuumHR to initiate credits and to make adjustments, if necessary, for any entry made in error without express written authorization. I shall look solely to the above named financial institution for any information regarding my account.

This agreement will remain in effect until ContinuumHR receives a written notice of cancellation from me or my financial institution, or until I submit a new direct deposit form to the Payroll Department.

EMPLOYEE SIGNATURE: _____ DATE: _____



EMPLOYEE ACKNOWLEDGEMENTS & AGREEMENTS

This is notice to you that ContinuumHR entered into a written Service Agreement with the entity that employs you as of this date (the "Company"), whereby ContinuumHR will provide professional employer services to the Company. Pursuant to the Service Agreement, both the Company and ContinuumHR will employ you and ContinuumHR will be your co-employer for certain purposes, but the Company will remain your primary employer. The Company will continue to direct and supervise your day-to-day duties and assignments, and the Company will continue to determine your compensation. Your paycheck, however, will be from ContinuumHR. Any employment relationship between you and ContinuumHR resulting from the co-employment arrangement with your Company is at-will and will not affect your existing employment relationship with the Company. If you have a written employment agreement with the Company, the co-employer arrangement between ContinuumHR and the Company will have no effect on that agreement, and ContinuumHR is not, and will not become a party to such an employment agreement and cannot be held liable for any term or condition of such an employment agreement. While ContinuumHR retains the authority to hire, terminate, discipline, and re-assign employees of the Company, it has never exercised those rights in any state and has no intention to do so.

The Company will continue to be responsible for payment of your wages each pay date but will pay ContinuumHR in advance of each pay date, and ContinuumHR will in turn pay your wages. If the Company fails to pay ContinuumHR fully under the terms of the Service Agreement, and as a result, does not transmit funds to ContinuumHR to pay your wages, and the Company fails to pay your wages, you agree to seek such payment of wages from the Company first as your employer and exhaust all remedies to collect such wages from the Company prior to any attempt to collect unpaid wages from ContinuumHR. You further agree that if the Company fails to pay wages for hours actually worked at the Company during a pay period, you have sought payment unsuccessfully from the Company, and you decide to seek such wages from ContinuumHR, you agree that the maximum amount that ContinuumHR can be held responsible for paying you (and only if ContinuumHR is held to be legally responsible for the payment of any wages) is an amount equal to the number of hours that you have worked, but for which you have not been paid, times the federal or state hourly, minimum wage (whichever is applicable). By executing below, you agree that payment according to the federal or state minimum wage or salary amount as provided above shall be your sole and exclusive remedy against ContinuumHR for unpaid wages, and you agree to seek the balance of any wages owed solely from the Company.

Under the terms of the Service Agreement, the Company has the right to request termination of an employee. You understand and agree the Company, ContinuumHR or you can terminate our employment relationship at any time as you are an at-will employee. If requested by the Company, ContinuumHR will terminate your employment with the Company and with ContinuumHR. You also understand that if the Company terminates your employment for any reason any co-employment relationship with ContinuumHR will terminate as well. You agree to notify ContinuumHR of your availability to work within twenty-four hours of your termination of employment for any reason.

If for any reason your employment by the Company ends, ContinuumHR shall not be responsible for any payments you may be entitled to from the Company, including but not limited to accrued but unpaid paid time off or vacation pay, bonuses, or severance pay. You agree that any such payments or amounts would be due, if applicable, only from the Company. Finally, the co-employer relationship between ContinuumHR and the Company shall have no effect on any agreements, policies or manuals issued to you by the Company.

As an Equal Opportunity Employer, ContinuumHR strives to comply with all applicable laws prohibiting discrimination and unlawful harassment because of race, sex, color, national origin, religion, physical or mental disability, age or any other basis protected by federal, state, or local law. All such discrimination is unlawful, and all persons employed by or involved in the operation of ContinuumHR are prohibited from engaging in this type of conduct.

If you have been discriminated against or harassed on the job, or if you are aware of discrimination or harassment of others, you have an affirmative obligation to immediately contact an appropriate person at the Company, the president or owner of the Company and/or your supervisor. Furthermore, you acknowledge that you will review the ContinuumHR harassment policy and will comply with all provisions.

In recognition of the fact that any work-related injuries I might suffer are covered by state workers' compensation laws, I waive and forever release any rights I might have to make claims or bring a lawsuit against my worksite employer and/or ContinuumHR for damages based upon injuries which are covered under workers' compensation laws. In the event of a work-related injury, I understand and agree that my sole remedy lies in coverage under the ContinuumHR workers' compensation policy or my worksite employer's workers' compensation policy if it maintains such a policy. I will accept any modified or light duty assignment proposed by my treating physician and the workers' compensation carrier. If I am injured on the job, even if the injury is minor and even if I do not want treatment, I must still immediately report it to my supervisor and to ContinuumHR (as ContinuumHR is the holder of the workers' compensation policy). I also agree to comply with any lawful drug testing policy which may be adopted, including post-accident drug testing in any situation where it is allowed by law.

I have read, understand, and agree to all the provisions contained in this Employment Acknowledgements and Agreements. I understand and agree to all terms and conditions herein stated as a condition of my employment. I hereby certify that all the information given on this document, or any supporting documents is true and correct, and I understand that any misrepresentations or omission of my information may result in immediate termination of employment.

Print Name: _____

Employee Signature: _____ Date: _____

STATE SPECIFIC NOTICES

MASSACHUSETTS ADDENDUM

ContinuumHR is regulated by the Massachusetts Executive Office of Labor and Workforce Development, Department of Labor Standards, 19 Staniford Street, 2nd Floor, Boston, MA 02114, (617) 626-6975. ContinuumHR can be reached at 11691 Gateway Blvd., Ste. 104, Ft. Myers, FL 33913.

ContinuumHR maintains/does not maintain Workers' Compensation coverage for employees of the Company. IF IT DOES: It Workers' Compensation carrier is [NAME] and its Policy Number is [NUMBER]. IF IT DOES NOT: ContinuumHR does not maintain the Company's Workers' Compensation Policy and it does not perform safety inspections at your worksite. Please report any injuries or hazardous worksite conditions directly to your superior or an officer of Company.

NEW MEXICO ADDENDUM

ContinuumHR is in compliance with New Mexico's Workers' Compensation Act.

SOUTH CAROLINA ADDENDUM

ContinuumHR is licensed and regulated by the South Carolina Department of Consumer Affairs and any questions or complaints regarding the professional employer organization should be directed to the Department located at 293 Greystone Blvd., Suite 400, Columbia SC 29210, P.O. Box 5757, Columbia, South Carolina, 29250-5757, www.consumer.sc.gov and whose phone number is (803) 734-4200.

ContinuumHR and the Company are operating under and subject to the Workers' Compensation Act of South Carolina. In case of accidental injury or death to an employee, the injured employee, or someone acting on his or her behalf, shall notify immediately 11691 Gateway Blvd., Ste. 104, Ft. Myers, FL 33913 (844) 970-5050. Failure to give immediate notice may be the cause of serious delay in the payment of compensation to you or your beneficiaries and may result in failure to receive any compensation benefits."

VERMONT ADDENDUM

ContinuumHR is subject to licensing regulations promulgated by the Vermont Department of Labor. Such regulations will be provided by the Department of Labor upon request.

Harassment Policy

The policy is to prohibit intentional and unintentional harassment of or against job applicants, contractors, interns, volunteers or employees by another employee, supervisor, vendor, customer or any third party on the basis of actual or perceived race, color, creed, religion, national origin, ancestry, citizenship status, age, sex or gender (including pregnancy, childbirth and pregnancy-related conditions), gender identity or expression (including transgender status), sexual orientation, marital status, military service and veteran status, physical or mental disability, genetic information or any other characteristic protected by applicable federal, state or local laws (referred to as “protected characteristics”). Such conduct will not be tolerated.

The purpose of this policy is not to regulate our employees' personal morality, but to ensure that no one harasses another individual in the workplace, including while on Company premises, while on Company business (whether or not on Company premises) or while representing the Company. In addition to being a violation of this policy, harassment or retaliation based on any protected characteristic as defined by applicable federal, state, or local laws also is unlawful. For example, sexual harassment and retaliation against an individual because the individual filed a complaint of sexual harassment or because an individual aided, assisted or testified in an investigation or proceeding involving a complaint of sexual harassment as defined by applicable federal, state, or local laws are unlawful.

Harassment Defined

Harassment generally is defined in this policy as unwelcome verbal, visual or physical conduct that denigrates or shows hostility or aversion towards an individual because of any actual or perceived protected characteristic or has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.

Harassment can be verbal (including slurs, jokes, insults, epithets, gestures or teasing), visual (including offensive posters, symbols, cartoons, drawings, computer displays, text messages, social media posts or e-mails) or physical conduct (including physically threatening another, blocking someone's way, etc.). Such conduct violates this policy, even if it does not rise to the level of a violation of applicable federal, state or local laws. Because it is difficult to define unlawful harassment, employees are expected to behave at all times in a manner consistent with the intended purpose of this policy.

Sexual Harassment Defined

Sexual harassment can include all of the above actions, as well as other unwelcome conduct, such as unwelcome or unsolicited sexual advances, requests for sexual favors, conversations regarding sexual activities and other verbal, visual or physical conduct of a sexual nature when:

- submission to that conduct or those advances or requests is made either explicitly or implicitly a term or condition of an individual's employment; or
- submission to or rejection of the conduct or advances or requests by an individual is used as the basis for employment decisions affecting the individual; or
- the conduct or advances or requests have the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.

Reporting Procedures

If the employee has been subjected to or witnessed conduct which violates this policy, the employee should immediately report the matter to the Manager or other Company Authority. If the employee is unable for any reason to contact this person, or if the employee has not received an initial response within five (5) business days after reporting any incident of what the employee perceives to be harassment, the employee should contact ContinuumHR. If the person toward whom the complaint is directed is one of the individuals indicated above, the employee should contact any higher-level manager in the reporting hierarchy.

Investigation Procedures

Every report of perceived harassment will be fully investigated, and corrective action will be taken where appropriate. All complaints will be kept confidential to the extent possible, but confidentiality cannot be guaranteed. All employees must cooperate with all investigations conducted pursuant to this policy.

Retaliation Prohibited

In addition, the Company will not allow any form of retaliation against individuals who report unwelcome conduct to management or who cooperate in the investigations of such reports in accordance with this policy. If the employee has been subjected to any such retaliation, the employee should report it in the same manner in which the employee would report a claim of perceived harassment under this policy. Violation of this policy including any improper retaliatory conduct will result in disciplinary action, up to and including termination. Contact hr@continuumhr.com for questions.



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 [Instructions](#).

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 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 Name (Given Name)		Middle Initial (if any)	Other Last Names Used (if any)	
Address (Street Number and Name)			Apt. Number (if any)	City or Town		State ZIP Code
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number		Employee's Email Address		Employee's Telephone Number	
<p>I am aware that federal law provides for imprisonment and/or fines for false statements, or the use of false documents, in connection with the completion of this form. I attest, under penalty of perjury, that this information, including my selection of the box attesting to my citizenship or immigration status, is true and correct.</p>		Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):				
		<input type="checkbox"/> 1. A citizen of the United States				
		<input type="checkbox"/> 2. A noncitizen national of the United States (See Instructions.)				
		<input type="checkbox"/> 3. A lawful permanent resident (Enter USCIS or A-Number.)				
<input type="checkbox"/> 4. A noncitizen (other than Item Numbers 2. and 3. above) authorized to work until (exp. date, if any)						
If you check Item Number 4. , enter one of these:						
USCIS A-Number		OR	Form I-94 Admission Number		OR	Foreign Passport Number and Country of Issuance
Signature of Employee				Today's Date (mm/dd/yyyy)		

If a preparer and/or translator assisted you in completing Section 1, that person MUST complete the [Preparer and/or Translator Certification](#) on Page 3.

Section 2. Employer Review and Verification: Employers or their authorized representative must complete and sign **Section 2** within three business days after the employee's first day of employment, and must physically examine, or examine consistent with an alternative procedure authorized by the Secretary of DHS, documentation from List A OR a combination of documentation from List B and List C. Enter any additional documentation in the Additional Information box; see Instructions.

	List A	OR	List B	AND	List C
Document Title 1					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 2 (if any)	<p>Additional Information</p> <p>Check here if you used an alternative procedure authorized by DHS to examine documents.</p>				
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)					

Certification: I attest, under penalty of perjury, that (1) I have examined the documentation presented by the above-named employee, (2) the above-listed documentation appears 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.

Last Name, First Name and Title of Employer or Authorized Representative		Signature of Employer or Authorized Representative		First Day of Employment (mm/dd/yyyy):
Employer's Business or Organization Name		Employer's Business or Organization Address, City or Town, State, ZIP Code		
				Today's Date (mm/dd/yyyy)

For reverification or rehire, complete [Supplement B, Reverification and Rehire](#) on Page 4.

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 Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity	AND	LIST C Documents that Establish Employment Authorization
<ol style="list-style-type: none"> 1. U.S. Passport or U.S. Passport Card 2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551) 3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa 4. Employment Authorization Document that contains a photograph (Form I-766) 5. For an individual temporarily authorized to work for a specific employer because of his or her status or parole: <ol style="list-style-type: none"> a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: <ol style="list-style-type: none"> (1) The same name as the passport; and (2) An endorsement of the individual's status or parole as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form. 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 	OR	<ol style="list-style-type: none"> 1. 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 2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address 3. School ID card with a photograph 4. Voter's registration card 5. U.S. Military card or draft record 6. Military dependent's ID card 7. U.S. Coast Guard Merchant Mariner Card 8. Native American tribal document 9. Driver's license issued by a Canadian government authority <li style="text-align: center;">For persons under age 18 who are unable to present a document listed above: 10. School record or report card 11. Clinic, doctor, or hospital record 12. Day-care or nursery school record 	AND	<ol style="list-style-type: none"> 1. A Social Security Account Number card, unless the card includes one of the following restrictions: <ol style="list-style-type: none"> (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION 2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240) 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 4. Native American tribal document 5. U.S. Citizen ID Card (Form I-197) 6. Identification Card for Use of Resident Citizen in the United States (Form I-179) 7. Employment authorization document issued by the Department of Homeland Security <p style="margin-left: 20px;">For examples, see Section 7 and Section 13 of the M-274 on uscis.gov/i-9-central.</p> <p style="margin-left: 20px;">The Form I-766, Employment Authorization Document, is a List A, Item Number 4, document, not a List C document.</p>
<p>Acceptable Receipts</p> <p>May be presented in lieu of a document listed above for a temporary period.</p> <p>For receipt validity dates, see the M-274.</p>				
<ul style="list-style-type: none"> • Receipt for a replacement of a lost, stolen, or damaged List A document. • Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual. • Form I-94 with "RE" notation or refugee stamp issued to a refugee. 	OR	<p>Receipt for a replacement of a lost, stolen, or damaged List B document.</p>	AND	<p>Receipt for a replacement of a lost, stolen, or damaged List C document.</p>

*Refer to the Employment Authorization Extensions page on [I-9 Central](#) for more information.



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

Department of Homeland Security
U.S. Citizenship and Immigration Services

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

Last Name (<i>Family Name</i>) from Section 1 .	First Name (<i>Given Name</i>) from Section 1 .	Middle initial (if any) from Section 1 .
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Instructions: This supplement must be completed by any preparer and/or translator who assists an employee in completing Section 1 of Form I-9. The preparer and/or translator must enter the employee's name in the spaces provided above. Each preparer or translator must complete, sign, and date a separate certification area. Employers must retain completed supplement sheets with the employee's completed Form I-9.

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 (<i>mm/dd/yyyy</i>)	
Last Name (<i>Family Name</i>)	First Name (<i>Given Name</i>)	Middle Initial (<i>if any</i>)	
Address (<i>Street Number and Name</i>)	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 (<i>mm/dd/yyyy</i>)	
Last Name (<i>Family Name</i>)	First Name (<i>Given Name</i>)	Middle Initial (<i>if any</i>)	
Address (<i>Street Number and Name</i>)	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 (<i>mm/dd/yyyy</i>)	
Last Name (<i>Family Name</i>)	First Name (<i>Given Name</i>)	Middle Initial (<i>if any</i>)	
Address (<i>Street Number and Name</i>)	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 (<i>mm/dd/yyyy</i>)	
Last Name (<i>Family Name</i>)	First Name (<i>Given Name</i>)	Middle Initial (<i>if any</i>)	
Address (<i>Street Number and Name</i>)	City or Town	State	ZIP Code



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 (<i>Family Name</i>) from Section 1.	First Name (<i>Given Name</i>) from Section 1.	Middle initial (if any) from Section 1.
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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 \(M-274\)](#)

Date of Rehire (<i>if applicable</i>)	New Name (<i>if applicable</i>)		
Date (<i>mm/dd/yyyy</i>)	Last Name (Family Name)	First Name (Given Name)	Middle Initial

Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.

Document Title	Document Number (if any)	Expiration Date (if any) (<i>mm/dd/yyyy</i>)
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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 documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.

Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (<i>mm/dd/yyyy</i>)
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Additional Information (Initial and date each notation.)

Check here if you used an alternative procedure authorized by DHS to examine documents.

Date of Rehire (<i>if applicable</i>)	New Name (<i>if applicable</i>)		
Date (<i>mm/dd/yyyy</i>)	Last Name (Family Name)	First Name (Given Name)	Middle Initial

Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.

Document Title	Document Number (if any)	Expiration Date (if any) (<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 documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.

Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (<i>mm/dd/yyyy</i>)
---	--	------------------------------------

Additional Information (Initial and date each notation.)

Check here if you used an alternative procedure authorized by DHS to examine documents.

Date of Rehire (<i>if applicable</i>)	New Name (<i>if applicable</i>)		
Date (<i>mm/dd/yyyy</i>)	Last Name (Family Name)	First Name (Given Name)	Middle Initial

Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.

Document Title	Document Number (if any)	Expiration Date (if any) (<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 documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.

Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (<i>mm/dd/yyyy</i>)
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Additional Information (Initial and date each notation.)

Check here if you used an alternative procedure authorized by DHS to examine documents.

New York State Department of Labor

Wage Theft Prevention Act

A law passed in 2010 gives more protection to workers in New York State. This law, the Wage Theft Prevention Act (WTPA), took effect on April 9, 2011. Here are some key provisions of the law that employers need to know.

What is New?

Public Notice of Violations

If an employer breaks certain parts of the law, the New York State Department of Labor (DOL) may post the violation in a place where employees can see it for up to a year.

For a willful failure to pay all wages under this law, DOL may post a summary of violations in a place where the public can see it, for up to 90 days. *It is a misdemeanor to remove or tamper with this notice without permission.*

What are Changes to Existing Law?

Enhanced Rules against Retaliation

The WTPA extends the protections under Labor Law Section 215. It also gives DOL more power to enforce this law.

- It was always illegal to discharge, penalize and/or discriminate against an employee who makes a complaint. **Threats are now included as a form of retaliation.**
- In the past, we could only cite employers for retaliation. **Now, it is illegal for any person to retaliate.**
- In the past, penalties for breaking this rule meant we could fine an employer up to \$10,000. **Now, DOL can order the employer or the person who acted against the employee to pay liquidated damages. The payment can be up to \$20,000.**
- DOL may order the employer to reinstate the worker's job. **Or the employer may have to pay the person for lost salary or pay a lump sum in lieu of reinstatement.**
- **Retaliation carries criminal penalties for employee complaints about any section of the labor law.**
- The protection applies to any worker who alleges that the employer has done something that the employee thinks breaks a labor law or an Order issued by the Commissioner. **This applies even if the employee is mistaken about the law, if they acted in good faith. It applies even if the employee does not cite a specific part of the labor law.**
- **This law protects employees even if the employer incorrectly believes they made a complaint.**

Written Notice

- The law already required employers to give notice to employees of their wage rates at the time of hire. **Now, the WTPA requires employers to give a written notice to each new hire.** The notice must include:
Rate or rates of pay, including overtime rate of pay (if it applies)
 - **How the employee is paid** – by the hour, shift, day, week, commission, etc.
 - Regular payday
 - **Official name of the employer and any other names used for business (DBA)**
 - Address **and phone number** of the employer’s main office or principal location
 - **Allowances taken as part of the minimum wage (tip, meal and lodging deductions)**
- In the past, the notices were in English. **Now, the notice must appear both in English and in the employee’s primary language (if DOL offers a translation).**
- Employers must have each employee sign and date the completed notice. Employers must provide a copy to each employee.
- If any data in the notice changes, the employer must tell employees at least a week before it happens unless they issue a new paystub that carries the notice. The employer must notify an employee in writing before they reduce the employee’s wage rate. Employers in the hospitality industry must give notice every time a wage rate changes.
- Employers that do not give notice may have to pay damages of up to \$50 per day, per employee, unless they paid employees all wages required by law. (This stops at \$5,000 per employee in civil lawsuits filed by workers.)

Payroll Records

Under prior law, some of the recordkeeping requirements were in the statute, while others were in the regulations. Now, the requirements are part of the law, which makes it easier for employers to understand their obligations. However, industry-specific regulations will still have some additional requirements. Employers must:

- Keep records for six years. Records include the new notice and acknowledgment and payroll records.
- Keep accurate records of hours worked by employees and wages paid. **Now, the law clarifies that employers must keep the records on an ongoing basis. The employer may not make up the records after the fact at the end of the week, month or year.**
- For each week an employee works, the payroll records must contain:
 - Hours worked (regular and overtime)
 - Rate or rates of pay (regular/overtime)
 - **How the employee is paid** – by the hour, shift, day, week, commission, etc.
 - **Pay at the piece rate must show what rates apply and the number of pieces at each rate**
 - Employee’s gross and net wages
 - Itemized deductions
 - Itemized allowances and credits claimed by the employer, if any (tip, meal and lodging allowances or credits)

Wage Statements

Under the new law, employers must:

- Give each employee a wage statement or pay stub each payday that lists all of the above payroll data plus:
 - Employee’s name
 - Employer’s name, address and phone number
 - Dates covered by the payment
- Give any employee who asks a written explanation of how they computed wages

Employers that do not give wage statements may have to pay damages of up to \$250 per day, per employee, unless they paid employees all wages required by law. (This stops at \$5,000 per employee in civil lawsuits filed by employees.)

Damages and Other Penalties

The WTPA provides for higher penalties when an employer fails to pay the wages required by law:

- Under prior law, liquidated damages only covered up to 25% of the unpaid wages. **Now, the law provides for liquidated damages on up to 100% of the unpaid wages. Once DOL issues an Order to Comply, it includes 100% liquidated damages, as well as other civil penalties and interest.**
- If the violation is for other than wages, benefits or wage supplements, DOL may assess civil penalties for each violation. This means up to \$1,000 for a first violation, \$2,000 for a second, and \$3,000 for third and subsequent violations.
- If the Labor Commissioner has issued an Order to Comply against an employer who does not pay the money owed, then 10 days after the appeal period ends, DOL can require them to post a bond and/or **provide a list of their assets**. If employers fail to do so, the Commissioner may bring a court case against them. **For failure to provide the list of assets, DOL may impose a penalty of up to \$10,000.**
- **The WTPA permits DOL to add 15% in damages to a judgment if the employer fails to pay in full within 90 days of the final Order to Comply.**

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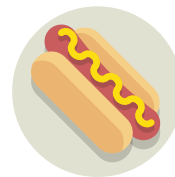
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