STUDENT EMPLOYEE WORK AGREEMENT | 2023-2024

STATE/FEDERAL/SH

Financial Aid Department

Name	e:	Stinger ID:
	New Employees Only o Complete W-4 and I-9 payroll forms and verification	documents <u>must be attached.</u>
	Reciprocity Exemption o Are you a North Dakota or Michigan resident? Y	res No

SUPERVISOR/LEAD WORKER

The above named student has qualified for employment under the student employment program for the period indicated. The authorized award is the maximum the student may earn during the period of eligibility. Both the student and the supervisor/lead worker should monitor the student's hours to ensure that the student does not exceed the grant award. By signing this form, I understand and agree it is my responsibility to provide student employees, hired in my area, the appropriate Right to Know and FERPA training. Contact the Financial Aid Office if you have any questions.

**Allow 3 to 5 days for the student to be added to eTime.

STUDENT

- The quality of the student's work is the main consideration, and the hours worked should depend on this, as well as the monetary grant which the student has been awarded. **The beginning hourly wage is \$13.00**.
- The time sheet must be electronically signed by both the student and the supervisor/lead worker by 4:30 on the Wednesday after the pay period ends. The student is responsible for keeping accurate record of hours worked by using the eTime system through eServices.
- It is the student employee's responsibility to submit their eTime hours on time each pay period.
- The college reserves the right to hold payroll checks for any student has a balance owed to the College. This will include, but is not limited to tuition, bookstore charges, non-sufficient check amounts, and parking fees.
- By signing this form I understand that the Work-Study supervisor/lead worker will have access to my schedule, grades, academic standing for the purpose of creating a work schedule and to determine if I remain eligible for Work-Study funding from term to term and year to year.

I have read the above regulations and I am eligible to participate in the student employment program. I understand that the authorized award is the maximum amount that I may earn for the period indicated that this offer is conditional upon my satisfactory performance of the job that work performed will be in compliance with student employment regulations.

I have also read and understand all of the information contained in the Student Employment Handbook. The student employment handbook is available online at https://www.rctc.edu/financialaid/workstudy/student-employee-handbook/.

All FIELDS ARE REQUIRED-PLEASE COMPLETE EACH SECTION

Supervisor/Lead Worker Name	9:	*Cost Center Number	Signature of Student	Date
Signature of Supervisor/Lead \ Box Number: Phone Number:		Job Description Title *Required to process payroll and to record where work study dollars are spent.	Start Date	
 For Office Use Only				
Period of Eligibility	Award Amount: SWS	F W S SH	Pay Rate	#of hours per week
	Fall \$ Spring	g \$ Summer \$	\$	
Start Date/Work Area	Registered Credits		Work Author	rization Number





BankMobile Disbursements

RCTC utilizes BankMobile disbursements to deliver your work-study paycheck. When it comes to deciding how to get your paycheck, you have choices. Your choices include:

- 1. **DEPOSIT TO AN EXISTING ACCOUNT –** Money is transferred to an existing account the same business day we receive funds from your school. Typically, it takes 1 2 business days for the receiving bank to credit the money to your account.
- 2. **DEPOSIT TO A BANKMOBILE VIBE CHECKING ACCOUNT** If you open a BankMobile Vibe Checking Account (upon identity verification), money is deposited the same business day we receive funds from your school.

You will need to set up your payment preference online with BankMobile. To get started with setting up your payment preference go to: https://bankmobiledisbursements.com/refundchoices/

Please indicate what you selected as your disbursement preference by placing a check mark next to your choice:

Signa	ture of Student	Date
By sig	ning this form, I am confirming that I have set up my payment	preference with BankMobile.
2.	Deposit to a BankMobile Vibe Checking Account□	
1.	Deposit to an Existing Bank Account	

If you have questions about BankMobile disbursement services, please contact the RCTC Cashier's Office at 507-285-7311.

Created 3/21/2023





FERPA TRAINING-RCTC POLICY

RESPECTING STUDENT CONFIDENTIALITY

IT'S THE LAW

FERPA – Family Educational Rights and Privacy Act of 1974 MGDPA – Minnesota Government Data Practices Act

EDUCATION RECORDS

All records which contain information directly related to a student and are maintained by the institution

ACCESS

School officials: those individuals employed by the college who act in the student's educational interest within the limitations of their need to know.

Legitimate educational interest – school officials have access to information only for legitimate use in completion of their responsibilities as an employee

RELEASE

The college will disclose information from a student's education records **ONLY** upon the express written consent of the student, unless one of the exceptions listed in RCTC's policy applies.

IN GENERAL, STUDENT WORKERS ARE EXPECTED TO RELEASE <u>NO</u> INFORMATION UNLESS SPECIFICALLY AUTHORIZED BY THE SUPERVISOR TO DO SO.

EXAMPLES OF VIOLATIONS

- Discussing information relative to a student with any person who does not have a legitimate educational interest.
- Removing any document (or copy) from the office for a non-business purpose.
- Leaving reports, files, computer screens etc containing confidential information in view of others who do not have a legitimate educational interest in the data, or leaving your computer unattended.
- Allowing another person to use your computer access codes.
- Making or permitting unauthorized use of any information in files or other storage mediums.
- Knowingly including a false or misleading entry in any report or record, or deleting a data entry in any record or report.
- Looking up your friend's (or any other student's) class schedule or grades
- Giving someone (a friend, an outside caller, etc) the address and/or phone number of another student, which you acquired through your work-study position.





FERPA TRAINING-RCTC POLICY

CONSEQUENCES

Even a seemingly "minor" improper disclosure of information may result in penalties, including but not limited to the loss of your job.

YOUR RESPONSIBILITY

Your job places you in a position of trust and you are an integral part in ensuring that student information is handled properly. As a student employee, you have a legal responsibility to protect the confidentiality of the student educational records you have access to. Your access is exclusively for legitimate use in the completion of your responsibilities as a student worker. Remember – need to know is the basic principle- curiosity does not qualify. You must not release any student information to any third party outside of the office.

- Keep all information you obtain in the workplace confidential.
- Refer questions or requests for information to your supervisor
- Immediately report any violations to your supervisor
- Respect the confidentiality of the student information you see and hear all students have
 the right to expect that their education records are being treated with the care and respect
 you would want for your own records.

CERTIFICATION of FERPA

I verify that I understand that I am responsible for protecting student records in my possession. I will access private student information only as necessary to perform officially assigned duties. As an employee of the college I will not provide student information to anyone who is not authorized to obtain the information. I will abide by all laws and policies governing the privacy and use of student information.

Student	
Print Name	Stinger ID
Signature	Date
Supervisor	
Print Name	
Signature	Date

A copy of this form is to be kept with the area supervisor. Provide a copy to the Records and Registration Office if you are requesting ISRS access.







2023 W-4MN, Minnesota Withholding Allowance/Exemption Certificate

EmployeesComplete Form W-4MN so your employer can withhold the correct Minnesota income tax from your pay. Consider completing a new Form W-4MN each year and when your personal or financial situation changes. If no Form W-4MN is in effect, the number of withholding allowances claimed will be zero.

First Name and Initial	Last Name		Social Security Number	
Permanent Address			Marital Status (Check one): Single; Married, but legally Spouse is a nonresident ali	
City	State	ZIP Code	Married Married, but withhold at h	igher Single rate
Complete Section 1 OR Secti	ion 2, then sign the bottom an	d give th		<u></u>
☐ Section 1 — Determining Mi		a Bive til	e completed form to your	cinployen
_	aim you as a dependent		^	
You are single and have onYou are married, have onlyYour wages from a second	one job, and your spouse does not w job or your spouse's wages are \$1500	ork or less		
spouse or more than one job. D Enter the number of dependent	Or choose to enter "0" if you are marr . (Entering "0" may help you avoid hav ents (other than your spouse or yourse urn.	ing too litt lf)	le tax withheld.) . C	
F Add steps A through E. If you	ling status Head of Household (see ins plan to itemize deductions on your 20 te the Itemized Deductions and Additi	23 Minnes	ota income tax	
1 Minnesota Allowances. Enter St	tep F from Section 1 above or Step 10	of the Item	nized Deductions Worksheet	1
2 Additional Minnesota withholdi	ng you want deducted for each pay pe	riod (see ii	nstructions)	2 \$
check one box below to indicate A I meet the requirements a B Even though I did not claim I had no Minnesota ince I received a refund of a I expect to have no Mir C All of these apply: My spouse is a military My domicile (legal reside I am in Minnesota sole D I am an American Indian the Enter the reservation name Enter your Certificate of D E I am a member of the Miron my military pay F I receive a military pension through 1455, and 12733, and	Ill Minnesota income tax withheld innesota income tax liability this year service member assigned to a militar dence) is in another state ly to be with my spouse. My state of dentat resides and works on a reservatione: Degree of Indian Blood (CDIB)/Enrollminesota National Guard or an active-dend or other military retirement pay as and I claim exempt from Minnesota with	ond Minnesocclaim exemination in comicile is an for which ent number uty U.S. minalculated unholding o	ota income tax withholding apt from Minnesota withholding, and Minnesota withholding. I am enrolled (see instructions).	because: from Minnesota withholding s 1401 through 1414, 1447
	ed in Section 1 OR Section 2 is correct.	I understa		
Employee's Signature	Date		Daytime Phone	Number
information below and mail this for	rm to your employer. etermine if you must send a copy of th rm to the address in the instructions. (ed with us. Keep a copy for your recor	Incomplete		
rame of Employer			THIRTIESOLU TUX ID INUITIDEI	reactar Employer to Number (FEIN)
Address	City		State	ZIP Code



Form W-4MN Instructions for Employees

Complete this form for your employer to calculate the amount of Minnesota income tax to be withheld from your pay.

When must I complete Form W-4MN?

Complete Form W-4MN if any of these apply:

- · You begin employment
- · You change your filing status
- · You reasonably expect to change your filing status in the next calendar year
- · Your personal or financial situation changes
- You claim exempt from Minnesota withholding (see Section 2 instructions for qualifications)

If you have not had sufficient Minnesota income tax withheld from your wages, we may assess penalty and interest when you file your state income tax return.

Note: Your employer may be required to submit a copy of your Form W-4MN to the Minnesota Department of Revenue. You may be subject to a \$500 penalty if you provide a false Form W-4MN.

You must enter your Social Security Number for this Form W-4MN to be valid.

What if I have completed federal Form W-4?

If you completed a 2023 Form W-4, you must complete Form W-4MN to determine your Minnesota withholding allowances.

What if I am exempt from Minnesota withholding?

If you claim exempt from Minnesota withholding, complete only Section 2 of Form W-4MN and sign and date the form to validate it. If you complete Section 2, you must complete a new Form W-4MN by February 15 in each following year in which you claim an exemption from Minnesota withholding.

You cannot claim exempt from withholding if all of these apply:

- Another person can claim you as a dependent on their federal tax return
- Your annual income exceeds \$1,100
- Your annual income includes more than \$350 of unearned income

What if I am a nonresident alien for U.S. income taxes?

If you are a nonresident alien, you are not allowed to claim exempt from withholding. You will check the single box for marital status regardless of your actual marital status and may enter one personal allowance on Step A of Section 1. Enter zero on steps B, C, and E of Section 1.

If you are resident of Canada, Mexico, South Korea, or India, and are allowed to claim dependents, enter the number of dependents on Step D.

Section 1 — Minnesota Allowances Worksheet

Complete Section 1 to find your allowances for Minnesota withholding tax. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

If you expect to owe more income tax for the year than will be withheld, you can claim fewer allowances or request additional Minnesota withholding from your wages. Enter the amount of additional Minnesota income tax you want withheld on line 2 of Section 1.

Nonwage Income

Consider making estimated payments if you have a large amount of "nonwage income." Nonwage income (other than tax-exempt income) includes interest, dividends, net rental income, unemployment compensation, gambling winnings, prizes and awards, hobby income, capital gains, royalties, and partnership income.

Two Earners or Multiple Jobs

If your spouse works or you have more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4MN. Usually, your withholding will be more accurate when all allowances are claimed on the Form W-4MN for the highest paying job and zero allowances are claimed on the others.

Head of Household Filing Status

You may claim Head of Household as your filing status if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependents. Enter "1" on Step E if you may claim Head of Household as your filing status on your tax return.

What if I itemize deductions on my Minnesota return or have other nonwage income?

Use the Itemized Deductions and Additional Income Worksheet to find your Minnesota withholding allowances. Complete Section 1 on page 1, then follow the steps in the worksheet on the next page to find additional allowances.

Ite	mized Deductions and Additional Income Worksheet
1	Enter an estimate of your 2023 Minnesota itemized deductions. For 2023, you may have to reduce your itemized deductions
	if your income is over \$220,650 (\$110,325 for Married Filing Separately)
2	Enter one of the following based on your filing status:
	a. \$27,650 if Married Filing Jointly
	b. \$20,800 if Head of Household
	c. \$13,825 if Single or Married Filing Separately
3	Subtract step 2 from step 1. If zero or less, enter 0
4	Enter an estimate of your 2023 additional standard deduction (from page 11 of the Form M1 instructions)
5	Add steps 3 and 4
6	Enter an estimate of your 2023 taxable nonwage income
7	Subtract step 6 from step 5. If zero, enter 0. If less than zero, enter the amount in parentheses
8	Divide the amount on step 7 by \$4,800. If a negative amount, enter in parentheses. Do not include fractions
9	Enter the number on step F of Section 1 on page 1
10	Add step 8 and 9 and enter the total here. If zero or less, enter 0. Enter this amount on line 1 of page 1

Section 2 — Minnesota Exemption

Your employer will not withhold Minnesota taxes from your pay if you are exempt from Minnesota withholding. You cannot claim exempt from withholding if all of these apply:

- Another person can claim you as a dependent on their federal tax return
- Your annual income exceeds \$1,100
- Your annual income includes more than \$350 of unearned income

Βοχ Δ

Check box A of Section 2 to claim exempt if all of these apply:

- You meet the requirements to be exempt from federal withholding
- · You had no Minnesota income tax liability in the prior year and received a full refund of Minnesota tax withheld
- · You expect to have no Minnesota income tax liability for the current year

Box B

Check box B of Section 2 if you are not claiming exempt from federal withholding, but meet the second and third requirements for box A.

Box C

Check box C in Section 2 to claim exempt if all of these apply:

- You are the spouse of a military member assigned to duty in Minnesota
- You and your spouse are domiciled in another state
- You are in Minnesota solely to be with your active duty military spouse member

Boxes D-F

If you receive income from the following sources, it is exempt from Minnesota withholding. Your employer will not withhold Minnesota tax from that income when you check the appropriate box in Section 2.

- Box D: You receive wages as a member of an American Indian tribe living and working on the reservation of which you are an enrolled member. Enter the name of your reservation and your Certificate of Degree of Indian or Alaskan Blood (CDIB) number/enrollment number. Members of the Minnesota Chippewa Tribe can exclude income regardless of which Minnesota Chippewa Tribe reservation you live and work on. This affects members of these tribes:
 - Mille Lacs
 - Nett Lake (Bois Forte)
 - · Fond du Lac
 - · Leech Lake
 - White Earth
 - · Grand Portage
- **Box E:** You receive wages for Minnesota National Guard (MNG) pay or for active duty U.S. military pay. MNG and active duty U.S. military members can claim exempt from Minnesota withholding on these wages, even if they are taxable federally. For more information, see Income Tax Fact Sheet 5, *Military Personnel*.
- Box F: You receive a military pension or other military retirement pay calculated under U.S. Code title 10, sections 1401 through 1414, 1447 through 1455, and 12733. You may claim exempt from Minnesota withholding on this income even if it is taxable federally.

Note: You may not want to claim exempt if you (or your spouse if filing a joint return) expect to have other forms of income subject to Minnesota tax and you want to avoid owing tax at the end of the year.

If you complete Section 2, you must complete a new Form W-4MN by February 15 in each following year.

Nonresident Alien

If you are a nonresident alien for federal tax purposes, do not complete Section 2. See IRS Publication 519, U.S. Tax Guide for Aliens.

Line 2 — Additional Minnesota Withholding

If you would like an additional amount of tax to be deducted per payment period, enter the amount on line 2. Do not enter a percentage of the payment you want to be deducted.

Use of Information

All information on Form W-4MN is private by state law. It cannot be given to others without your consent, except to the IRS, other states that guarantee the same privacy, or by court order. Your name, address, and Social Security Number are required for identification. Information about your allowances is required to determine your correct tax. We ask for your phone number so we can call if we have a question.

Questions?

Website: www.revenue.state.mn.usEmail: withholding.tax@state.mn.us

• Phone: 651-282-9999 or 1-800-657-3594 (toll-free)

Employer instructions are on the next page.

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.

OMB No. 1545-0074

Department of the T				••		<u> </u>				
Internal Revenue Se			· · · · · · · · · · · · · · · · · · ·	łs.	1 1 2					
Step 1:	(a) ⊦	irst name and middle initial	Last name		(b) S	ocial security number				
Enter										
Personal	Addre	SS								
Information	0.1	1710			card?	If not, to ensure you get				
	City c	r town, state, and ZIP code								
					or go t	o www.ssa.gov.				
	(c)	Single or Married filing separately								
		Married filing jointly or Qualifying surviving s	spouse							
-		Head of household (Check only if you're unmar	rried and pay more than half the costs	of keeping up a home for yo	ourself ar	nd a qualifying individual.)				
				2 for more information	n on e	ach step, who can				
Step 2:										
Multiple Job	S		innolaing depends on income	e earned from all of tr	iese jo	DS.				
or Spouse		Do only one of the following.	o only one of the following.							
Works		(a) Reserved for future use.								
		(b) Use the Multiple Jobs Worksheet	on page 3 and enter the resu	It in Step 4(c) below;	or					
		option is generally more accurate	than (b) if pay at the lower pa							
		TIP: If you have self-employment inco	ome, see page 2.							
					s. (You	ur withholding will				
Step 3:		If your total income will be \$200,000 or	or less (\$400,000 or less if ma	arried filing jointly):						
Claim Dependent		Multiply the number of qualifying of	children under age 17 by \$2,0	00 \$	-					
and Other	Service Your withholding is subject to review by the IRS. (a) First name and middle initial Last name (b) Social security number City or forw, state, and ZiP code									
Credits	Vour withholding is subject to review by the IRS. (a) First name and middle initial Last name L	\$								
Step 4		(a) Other income (not from jobs).	If you want tax withheld f	or other income you	ı					
(optional):			<u> </u>							
Other		This may include interest, dividend	ds, and retirement income .		4(a)) \$				
Adjustments	3	(h) Deductions If you expect to along	a deductions other than the of	andard daduation on						
•										
		,	doc the beddenons workshee	t on page o and onto) s				
		(c) Extra withholding. Enter any addi	tional tax you want withheld e	each pay period	4(c)) \$				
Step 5: Sign Here	Unde	r penalties of perjury, I declare that this cert	ificate, to the best of my knowled	dge and belief, is true, c	orrect, a	and complete.				
	Em	ployee's signature (This form is not va	alid unless you sign it.)	Da	ite					
Employers Only	Emp	oyer's name and address								

Form W-4 (2023)

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 selfemployment 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.

Page 2

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.

Form W-4 (2023)

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	2 a	\$
	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.

Form W-4 (2023) Page **4**

- (2020)		ı	Married	Filing Jo	intly or C	Qualifying	g Survivi	ng Spou	se			1 age -
Higher Paying Job				Lowe	er Paying	Job Annua	al Taxable	Wage &	Salary			
Annual Taxable Wage & Salary	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$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 \$280,000 - 299,999	2,040 2,040	4,440 4,440	6,760 6,760	8,160 8,160	9,560 9,560	10,780 10,780	11,980 11,980	13,180 13,180	14,380 14,380	15,580 15,870	16,780 17,870	18,140 19,740
\$300,000 - 319,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,180	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
4,	-,	, ,,,,,,				d Filing S				1 ==,===	1 22,222	1,
Higher Paying Job				Lowe	er Paying	Job Annua	al Taxable	Wage & S	Salary			
Annual Taxable	\$0 -	\$10,000 -	\$20,000 -	\$30,000 -	\$40,000 -	\$50,000 -	\$60,000 -	\$70,000 -	\$80,000 -	\$90,000 -	\$100,000 -	\$110,000 -
Wage & Salary	9,999	19,999	29,999	39,999	49,999	59,999	69,999	79,999	89,999	99,999	109,999	120,000
\$0 - 9,999	\$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 \$125,000 - 149,999	2,040 2,040	3,970 3,970	5,300 5,300	6,500 6,500	7,700 7,700	8,900 9,610	9,110	9,610 11,610	10,610 12,610	11,610 13,610	12,610 14,900	13,430 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 - 174,939 \$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	Househo	old					
Higher Paying Job				Lowe	er Paying	Job Annua	al Taxable	Wage & S	1			
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 \$150,000 - 174,999	2,040	4,440 4,440	6,070 6,070	7,430 7,980	8,630 9,980	9,980	11,980 13,980	13,980 15,980	15,190 17,420	16,190 18,720	17,270	18,530 21,280
\$175,000 - 174,999 \$175,000 - 199,999	2,040	5,390	7,820	9,980	11,980	14,060	16,360	18,660	20,170	21,470	20,020 22,770	21,280
\$200,000 - 249,999	2,190	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	2,720	6,470	9,200	11,660	13,960	16,260	18,560	20,860	22,380	23,680	24,090	26,230
\$450,000 = 443,939 \$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
+ 100,000 and 0vol	5,170	0,040	5,770	12,700	1 ,000	.,,,,,			_ ==,100			



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 day of employment, b	Information out not before	n and Attestation	on: Emplo b offer.	oyees must comp	lete and s	sign Sect	ion 1 of F	orm I-9 n	o later than the first
Last Name (Family Name)		First Name	(Given Nan	me)	Middle Init	tial (if any)	Other Last	Names Use	ed (if any)
Address (Street Number an	d Name)	A	pt. Number	(if any) City or Tow	n		L	State	ZIP Code
Date of Birth (mm/dd/yyyy)	U.S. So	cial Security Number	r Em	ployee's Email Addre	SS			Employee'	s Telephone Number
I am aware that federal provides for imprisonr fines for false stateme use of false document connection with the co this form. I attest, und of perjury, that this inf	nent and/or nts, or the s, in empletion of er penalty	1. A citizen 2. A noncitiz 3. A lawful p	of the United zen national permanent re	•	See Instruct	ions.)			3 of the instructions.):
including my selection of the box attesting to my citizenship or immigration status, is true and correct. Signature of Employee		If you check Item I		enter one of these: Form I-94 Admissi	on Number	OR	eign Passpo	ort Number	and Country of Issuance
Signature of Employee			•		To	oday's Date	(mm/dd/yyy	y)	
If a preparer and/or tr	anslator assis	ted you in completi	ng Section	1, that person MUST	complete t	the <u>Prepare</u>	er and/or Tra	anslator Ce	rtification on Page 3.
Section 2. Employer business days after the e authorized by the Secreta documentation in the Add	mployee's firs ary of DHS, do	st day of employmentation from pation box; see Ins	ent, and m List A OR tructions.	ust physically exan R a combination of c	nine, or exa locumenta	amine con tion from L	sistent with _ist B and L	nd sign Se an alterna ist C. Ent	ative procedure er any additional
		List A	OR	Li	st B	-	AND		List C
Document Title 1									
Issuing Authority			_						
Document Number (if any)									
Expiration Date (if any)				1.14					
Document Title 2 (if any)			A	dditional Informat	on				
Issuing Authority									
Document Number (if any)									
Expiration Date (if any)									
Document Title 3 (if any)									
Issuing Authority									
Document Number (if any)									
Expiration Date (if any)				Check here if you us	sed an altern	native proce	dure authori		to examine documents.
Certification: I attest, unde employee, (2) the above-lis best of my knowledge, the	ted document	ation appears to be	genuine ar	nd to relate to the em				First Day (mm/dd/	y of Employment yyyy):
Last Name, First Name and	Fitle of Employe	er or Authorized Repi	resentative	Signature of En	nployer or A	uthorized R	epresentativ	e	Today's Date (mm/dd/yyyy
Employer's Business or Orga	inization Name		Employer	r's Business or Organi	zation Addre	ess, City or	Town, State	, ZIP Code	

Form I-9 Edition 08/01/23 Page 1 of 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 AN	LIST C Documents that Establish Employment Authorization
 U.S. Passport or U.S. Passport Card Permanent Resident Card or Alien Registration Receipt Card (Form I-551) Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa Employment Authorization Document that contains a photograph (Form I-766) For an individual temporarily authorized to work for a specific employer because of his or her status or parole: Form I-94 or Form I-94A that has the following: The same name as the passport; and 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. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or 		 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 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 School ID card with a photograph Voter's registration card U.S. Military card or draft record Military dependent's ID card U.S. Coast Guard Merchant Mariner Card Native American tribal document Driver's license issued by a Canadian government authority For persons under age 18 who are unable to present a document listed above: School record or report card Clinic, doctor, or hospital record 	1. A Social Security Account Number card, unless the card includes one of the following restrictions: (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 For examples, see Section 7 and Section 13 of the M-274 on uscis.gov/i-9-central. The Form I-766, Employment Authorization Document, is a List A, Item
Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI		12. Day-care or nursery school record	Number 4. document, not a List C document.
		Acceptable Receipts	1
May be prese	ented	d in lieu of a document listed above for a t	emporary period.
		For receipt validity dates, see the M-274.	
 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 	OR	Receipt for a replacement of a lost, stolen, or damaged List B document.	Receipt for a replacement of a lost, stolen, or damaged List C document.
 individual. Form I-94 with "RE" notation or refugee stamp issued to a refugee. 			

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

Form I-9 Edition 08/01/23 Page 2 of 4



Last Name (Family Name) from Section 1.

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

Department of Homeland Security

U.S. Citizenship and Immigration Services

First Name (Given Name) from Section 1.

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

Middle initial (if any) from Section 1.

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

Signature of Preparer or Translator

Last Name (Family Name)

First Name (Given Name)

Middle Initial (if any)

Address (Street Number and Name)

City or Town

State

ZIP Code

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

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

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

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

Form I-9 Edition 08/01/23 Page 3 of 4



Supplement B, Reverification and Rehire (formerly Section 3)

Department of Homeland Security

U.S. Citizenship and Immigration Services

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

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

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

	p this page as part of the el Guidance for Completing F		d. Additional guidance can b	e found in the	
Date of Rehire (if applicable)	New Name (if applicable)				
Date (mm/dd/yyyy)	Last Name (Family Name)		First Name (Given Name)		
	ree requires reverification, you prization. Enter the document		present any acceptable List A opelow.	or List C documenta	tion to show
Document Title		Document Number (if any)		Expiration Date (if an	y) (mm/dd/yyyy)
			yee is authorized to work in o be genuine and to relate to		
Name of Employer or Authorize	ed Representative	Signature of Employer or Aut	horized Representative	Today's Date	(mm/dd/yyyy)
Additional Information (Initi	al and date each notation.)				ou used an cedure authorized mine documents.
Date of Rehire (if applicable)	New Name (if applicable)				
Date (mm/dd/yyyy)	Last Name (Family Name)		First Name (Given Name)		Middle Initial
	ree requires reverification, you prization. Enter the document		present any acceptable List A o pelow.	or List C documenta	tion to show
Document Title		Document Number (if any)		Expiration Date (if an	y) (mm/dd/yyyy)
			yee is authorized to work in o be genuine and to relate to		
Name of Employer or Authorize	ed Representative	Signature of Employer or Autl	norized Representative	Today's Date	(mm/dd/yyyy)
Additional Information (Initial and date each notation.)					ou used an cedure authorized mine documents.
Date of Rehire (if applicable)	New Name (if applicable)				
Date (mm/dd/yyyy)	Last Name (Family Name)		First Name (Given Name)		Middle Initial
	ree requires reverification, you prization. Enter the document		present any acceptable List A o pelow.	or List C documenta	tion to show
Document Title		Document Number (if any)		Expiration Date (if any) (mm/dd/yyyy)	
			yee is authorized to work in o be genuine and to relate to		
Name of Employer or Authorize	ed Representative	Signature of Employer or Aut	horized Representative	Today's Date	(mm/dd/yyyy)
Additional Information (Initi	al and date each notation.)				ou used an cedure authorized mine documents.

Form I-9 Edition 08/01/23 Page 4 of 4