

HIRING YOUR CHILDREN



CHECKLIST FOR HIRING YOUR MINOR CHILD

You can save money on your taxes by hiring your children. For tax year 2011, your child under 18 can earn up to \$5,800 working in your business before any tax needs to be paid on the earned income. This can be increased to \$10,800 if a \$5,000 traditional IRA is purchased. While your child earns tax free income, you save tax dollars by deducting the wages paid. In the 25% tax bracket, for example, \$2,700 in Federal tax plus \$1,526 in self-employment tax is saved by paying a wage of \$10,800 to your minor child.

To take advantage of these tax savings, you must be careful to make sure you take the following steps to prove you are entitled to the deduction.

- The work must actually be done.
 - The work must be related to your business.
 - The child must be capable of doing the work.
 - The amount paid for work done must be reasonable.
 - The amount must be distinguishable from an allowance.
 - You must keep careful written records of payments made and duties performed and file all of the necessary paperwork as described below:
- ☐ **Make a written employment agreement between your business and your child.** *See Employment Agreement.* The agreement should contain a description of the services to be rendered, the amount and timing of compensation, the length of employment and signatures of both parties.
 - ☐ **Obtain a federal employer identification number.** *See Form SS-4.* The IRS prefers that you register at its website www.irs.gov. Just select *Employer ID Number* in the business section to begin the process. Or, complete the enclosed *Form SS-4* and call 1-800-829-4933 to get a number. Make sure to check **YES** in the box on line 14 indicating your employment tax liability will be <\$1,000 per year. You could be invited to be an annual filer rather than quarterly.
 - ☐ **Obtain an employer identification number from your state.** *See the list of State Departments of Revenue.* You may call or visit the website listed to obtain the form necessary to file for the number. The IRS website links to the various State websites if you choose *state link* from the Employer ID page.
 - ☐ **Verify compliance with immigration laws.** *See Form I-9.* Keep this form as a part of your records for at least three years following the date of hire.
 - ☐ **Have each child file Form W-4 to determine withholding.** *See Form W-4.* Keep this form on file for each employee. If you are going to pay your child an annual amount under \$5,800, and your child has no other unearned income, you need only to indicate the child is *exempt* from withholding on line 7 of W-4.
 - ☐ **Keep time cards on file with hours worked as determined by the signed Employment Agreement.** **Your children under 18 are exempt from FICA and Medicare tax.** If the child is *exempt* from withholding, you will not have to deduct anything from the paycheck.. You can use the *payroll sheet* as a time/summary sheet to enter the checks you have made out. Remember to pay them at regular timely intervals. It would also be wise to keep a daily listing of hours worked and duties performed.
 - ☐ **File a Quarterly Federal withholding return.** Form 941 will be mailed to you every quarter after you get your identification number unless you are invited to file annually on Form 944. Make sure you file the 941 even if you did not pay wages or withhold any taxes. If you are a quarterly filer, they will be expecting it.
 - ☐ **File a State quarterly withholding return if required by your state.** You should receive information when you file for your State identification number.
 - ☐ **File W-2's for each child, and file Form W-3.** The IRS will mail you a W-2 kit at the end of the year. One copy needs to be filed with the Social Security Administration, one copy with your state if required, the employee retains a copy, and the employer retains one.
 - ☐ **File an annual federal unemployment (FUTA) return.** This must be filed on Form 940 by January 31 each year. The IRS sends a Form out to all employers to file. **Your child under age 21 is not subject to this tax**, but file the Form claiming an exemption on line 2.
 - ☐ **File a State reconciliation of tax withheld if required.** You should be contacted if your state requires an annual reconciliation.

Forms in this kit are current as of 1-1-11. Updated federal Forms can be ordered by calling 1-800-TAX-FORM.

FAMILY EMPLOYMENT AGREEMENT



FAMILY EMPLOYMENT AGREEMENT

This agreement dated _____ is made between _____
whose address is _____
hereinafter referred to as “employer”, and _____
whose address is _____
hereinafter referred to as “employee”.

The “Employer” agrees to employ the “Employee” as a _____, and the “Employee agrees to accept the employment in accordance with the following terms and conditions:

1. DUTIES OF THE “EMPLOYEE”

The duties of the employee shall be:

2. THE “EMPLOYEE’S” WORK HOURS

The “Employee” shall typically work _____ hours per _____.

This work shall be performed during “normal” working hours unless otherwise agreed.

“Normal” working hours shall be _____.

3. TIME CARDS

The “Employee” is required to keep a time card on a daily basis and to submit it to the “Employer” no later than _____ of the following week.

4. COMPENSATION

The “Employee’s” compensation for work performed shall be \$ _____ per _____.

The payments shall be made on the _____ day of each _____.

5. TERMINATION

This is employment at will. Either party may terminate this agreement at any time.

6. COMPLETE AGREEMENT

This agreement supersedes all prior agreements between “Employer” and “Employee” and may not be modified, changed or altered other than in writing and signed by both parties.

Both the “Employer” and “Employee” agree to the above terms.

APPLICATION FOR FEDERAL EMPLOYER IDENTIFICATION NUMBER -- FORM SS-4



Form SS-4 (Rev. January 2009) Department of the Treasury Internal Revenue Service	Application for Employer Identification Number (For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.) ▶ See separate instructions for each line. ▶ Keep a copy for your records.	OMB No. 1545-0003 EIN
Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested	
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name
	4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Do not enter a P.O. box.)
	4b City, state, and ZIP code (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)
	6 County and state where principal business is located	
	7a Name of principal officer, general partner, grantor, owner, or trustor	7b SSN, ITIN, or EIN
	8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	8b If 8a is "Yes," enter the number of LLC members ▶	
	8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check.	
<div><input type="checkbox"/> Sole proprietor (SSN) <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation (enter form number to be filed) ▶ <input type="checkbox"/> Personal service corporation <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Other nonprofit organization (specify) ▶ <input type="checkbox"/> Other (specify) ▶</div> <div><input type="checkbox"/> Estate (SSN of decedent) <input type="checkbox"/> Plan administrator (TIN) <input type="checkbox"/> Trust (TIN of grantor) <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises Group Exemption Number (GEN) if any ▶</div>		
9b If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country
10 Reason for applying (check only one box)		
<div><input type="checkbox"/> Started new business (specify type) ▶ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Other (specify) ▶</div> <div><input type="checkbox"/> Banking purpose (specify purpose) ▶ <input type="checkbox"/> Changed type of organization (specify new type) ▶ <input type="checkbox"/> Purchased going business <input type="checkbox"/> Created a trust (specify type) ▶ <input type="checkbox"/> Created a pension plan (specify type) ▶</div>		
11 Date business started or acquired (month, day, year). See instructions.		12 Closing month of accounting year
13 Highest number of employees expected in the next 12 months (enter -0- if none). Agricultural Household Other		14 Do you expect your employment tax liability to be \$1,000 or less in a full calendar year? <input type="checkbox"/> Yes <input type="checkbox"/> No (If you expect to pay \$4,000 or less in total wages in a full calendar year, you can mark "Yes.")
15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶		
16 Check one box that best describes the principal activity of your business.		
<div><input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Other (specify)</div> <div><input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail</div>		
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.		
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," write previous EIN here ▶		
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name	Designee's telephone number (include area code) ()
	Address and ZIP code	Designee's fax number (include area code) ()
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code) ()
Name and title (type or print clearly) ▶		Applicant's fax number (include area code) ()
Signature ▶		Date ▶

Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.¹ See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
Started a new business	Does not currently have (nor expect to have) employees	Complete lines 1, 2, 4a–8a, 8b–c (if applicable), 9a, 9b (if applicable), and 10–14 and 16–18.
Hired (or will hire) employees, including household employees	Does not already have an EIN	Complete lines 1, 2, 4a–6, 7a–b (if applicable), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10–18.
Opened a bank account	Needs an EIN for banking purposes only	Complete lines 1–5b, 7a–b (if applicable), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18.
Changed type of organization	Either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) ²	Complete lines 1–18 (as applicable).
Purchased a going business ³	Does not already have an EIN	Complete lines 1–18 (as applicable).
Created a trust	The trust is other than a grantor trust or an IRA trust ⁴	Complete lines 1–18 (as applicable).
Created a pension plan as a plan administrator ⁵	Needs an EIN for reporting purposes	Complete lines 1, 3, 4a–5b, 9a, 10, and 18.
Is a foreign person needing an EIN to comply with IRS withholding regulations	Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits ⁶	Complete lines 1–5b, 7a–b (SSN or ITIN optional), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is administering an estate	Needs an EIN to report estate income on Form 1041	Complete lines 1–6, 9a, 10–12, 13–17 (if applicable), and 18.
Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.)	Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Complete lines 1, 2, 3 (if applicable), 4a–5b, 7a–b (if applicable), 8a, 8b–c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is a state or local agency	Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 ⁷	Complete lines 1, 2, 4a–5b, 9a, 10, and 18.
Is a single-member LLC	Needs an EIN to file Form 8832, Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes ⁸	Complete lines 1–18 (as applicable).
Is an S corporation	Needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹	Complete lines 1–18 (as applicable).

¹ For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.

² However, do not apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

³ Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

⁵ A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

⁶ Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

⁷ See also *Household employer* on page 4 of the instructions. **Note.** State or local agencies may need an EIN for other reasons, for example, hired employees.

⁸ See *Disregarded entities* on page 4 of the instructions for details on completing Form SS-4 for an LLC.

⁹ An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.

STATE DEPARTMENT OF REVENUE CONTACT INFORMATION



STATE DEPARTMENT OF REVENUE ADDRESSES

Alabama

Alabama Department of Revenue
P.O. Box 327470
Montgomery, AL 36132-7470
(334) 242-2677
www.ador.state.al.us

Alaska

Alaska Department of Revenue
P.O. Box 110420
Juneau, AK 99811-0420
(907) 465-2320
www.revenue.state.ak.us

Arizona

Department of Revenue
1600 W Monroe
Phoenix, AZ 85007
(602) 255-3381
www.revenue.state.az.us

Arkansas

Arkansas State Income Tax Forms
P.O. Box 3628
Little Rock, AR 72203-3628
(501) 682-1100
www.arkansas.gov/dfa

California

Franchise Tax Board
Tax Forms Request Unit
P.O. Box 307
Rancho Cordova, CA 95741-0307
(800) 852-5711 www.ftb.ca.gov

Colorado

Colorado Department of Revenue
1375 Sherman Street
Denver, CO 80261-0005
(303) 238-7378
www.taxcolorado.com

Connecticut

Department of Revenue Forms Division
25 Sigourney Street
Hartford, CT 06106
(800) 382-9463
www.ct.gov/drs

Delaware

Delaware Division of Revenue
820 N. French Street
Wilmington, DE 19801
(302) 577-8200
www.state.de.us/revenue

District of Columbia

Office of Tax & Revenue
941 N. Capitol St. 1st Floor
Washington, DC 20002
(202) 727-4829
www.cfo.dc.gov

Florida

Florida Department of Revenue
168-A Blountstown Highway
Tallahassee, FL 32304
(850) 488-6800
www.myflorida.com/dor

Georgia

Georgia Department of Revenue
1800 Century Blvd.
Atlanta, GA 30345-3205
(404) 417-4477
www.etax.dor.ga.gov

Hawaii

Department of Taxation
P.O. Box 259
Honolulu, HI 96809-0259
(800) 222-3229
www.hawaii.gov/tax

Idaho

State Tax Commission
P.O. Box 36
Boise, ID 83722
(800) 972-7660
www.tax.idaho.gov

Illinois

Illinois Department of Revenue
P.O. Box 19010
Springfield, IL 62794-9010
(217) 782-3336
www.iltax.com

Indiana

IN Department of Revenue
100 N. Senate Avenue
Indianapolis, IN 46240
(317) 232-2240
www.in.gov/dor/

Iowa

Department of Revenue & Finance
Tax Forms, P.O. Box 10460
Des Moines, IA 50319
(515) 281-3114
www.state.ia.us/tax

Kansas

Taxpayer Assistance Center
915 SW Harrison St.
Topeka, KS 66625
(785) 368-8222
www.ksrevenue.org

Kentucky

Kentucky Department of Revenue
200 Fair Oaks
Frankfort, KY 40620
(502) 564-4581
www.revenue.ky.gov

Louisiana

Louisiana Department of Revenue
617 N 3rd St.
Baton Rouge, LA 70802
(225) 219-0102
www.revenue.louisiana.gov

Maine

Maine Revenue Services
Income/Estate Tax Division-Station 24
Augusta, ME 04333-0024
(207) 626-8475
www.maine.gov/revenue

Maryland

Comptroller of Maryland
Revenue Administration Division
Annapolis, MD 21411-0001
(410) 260-7951
www.marylandtaxes.com

Massachusetts

TPA Form Supply
100 Cambridge St., 2nd Floor
Boston, MA 02114
(617) 887-6367
www.dor.state.ma.us

Michigan

Michigan Department of Treasury
Treasury Building
Lansing, MI 48922
(800) 827-4000
www.michigan.gov/treasury

Minnesota

Minnesota Department of Revenue
Mail Station 1421
St. Paul, MN 55146-4410
(651) 296-3781
www.taxes.state.mn.us

Mississippi

State Tax Commission
Income Tax Division, P.O. Box 1033
Jackson, MS 39215
(601) 923-7800
www.mstc.state.ms.us

Missouri

Department of Revenue
Division of Taxation
P.O. Box 3022
(573) 522-1578
Jefferson City, MO 65105-3022
www.dor.mo/tax

Montana

MT Department of Revenue
P.O. Box 5805
Helena, MT 59604-5805
(406) 444-6900
www.discoveringmontana.com/revenue

Nebraska

Nebraska Department of Revenue
P.O. Box 94818
Lincoln, NE 68509-4818
(800) 626-7899
www.revenue.state.ne.us

Nevada

Nevada Department of Taxation
1550 E. College Parkway
Carson City, NV 89706
(775) 684-2000
www.tax.state.nv.us

New Hampshire

New Hampshire Department of Revenue
45 Chenell Dr.
Concord NH 03301
(603) 271-2191
www.revenue.nh.gov

New Jersey

New Jersey Division of Taxation
Taxpayer Forms Service
P.O. Box 269
Trenton, NJ 08695-0269
(609) 826-4400
www.state.nj.us/treasury/taxation

New Mexico

New Mexico Taxation & Revenue Dept.
P.O. Box 630
Santa Fe, NM 87504-0630
(505) 827-2206
www.state.nm.us/tax

New York

NYS Tax Department
W.A. Harriman Campus
Albany, NY 12227
(800) 462-8100
www.nystax.gov

North Carolina

North Carolina Dept. of Revenue
P.O. Box 25000
Raleigh, NC 27640
(877) 252-3052
www.dor.state.nc.us

North Dakota

Office of State Tax Commissioner
600 E. Boulevard Avenue
Bismarck, ND 58505-0599
(701) 328-1032
www.nd.gov/tax

Ohio

Ohio Department of Taxation
P.O. Box 182382
Columbus, OH 43218
(800) 282-1780
www.tax.ohio.gov

Oklahoma

Oklahoma Tax Commission
P.O. Box 26800
Oklahoma City, OK 73126-0800
(405) 521-3160
www.oktax.state.ok.us

Oregon

Oregon Department of Revenue
P.O. Box 14999
Salem, OR 97309-0990
(503) 378-4988
www.oregon.gov/dor

Pennsylvania

Pennsylvania Dept. of Revenue
Bureau of Administrative Services
711 Gibson Boulevard
Harrisburg, PA 17104-3200
(888) 728-2937
www.revenue.state.pa.us

Rhode Island

Division of Taxation
One Capitol Hill
Providence, RI 02908-5800
(401) 222-1111
www.tax.state.ri.gov

South Carolina

South Carolina Dept. of Revenue
P.O. Box 125
Columbia, SC 29214-0402
(800) 768-3676
www.sctax.org

South Dakota

Department of Revenue
445 E. Capitol Avenue
Pierre, SD 57501
(800) 829-9188
www.state.sd.us/revenue/revenue.html

Tennessee

Department of Revenue
Taxpayer Services
500 Deaderick Street
Nashville, TN 37242
(615) 253-0600
www.state.tn.us/revenue

Texas

State Comptroller's Office
PO Box 13528 Capitol Station
Austin, TX 78774
(512) 463-4600 www.window.texas.gov

Utah

Utah State Tax Commission
210 N. 1950 West
Salt Lake City, UT 84134
(801) 297-6700 www.tax.utah.gov

Vermont

Vermont Dept. of Taxes
109 State St.
Montpelier, VT 05609
(802) 828-2865
www.state.vt.us/tax

Virginia

Dept. of Taxation Forms--Request Unit
P.O. Box 1317
Richmond, VA 23218-1317
(804) 367-8031 www.tax.virginia.gov

Washington

Department of Revenue
P.O. Box 47478
Olympia, WA 98504-7478
(800) 647-7706 www.dor.wa.gov

West Virginia

Department of Tax & Revenue
P.O. Box 3784
Charleston, WV 25337-3784
(304) 344-2068
www.state.wv.us/taxdiv

Wisconsin

Dept. of Revenue--Forms Request
P.O. Box 8949
Madison, WI 53708-8949
(608) 266-1961 www.dor.state.wi.us

Wyoming

Department of Revenue
122 W. 25th Street
Cheyenne, WY 82002-0110
(307) 777-5200
www.revenue.state.wy.us

VERIFY COMPLIANCE WITH IMMIGRATION LAWS -- FORM I-9



Form I-9, Employment Eligibility Verification

Instructions

Read all instructions carefully before completing this form.

Anti-Discrimination Notice. It is illegal to discriminate against any individual (other than an alien not authorized to work in the United States) in hiring, discharging, or recruiting or referring for a fee because of that individual's national origin or citizenship status. It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents presented have a future expiration date may also constitute illegal discrimination. For more information, call the Office of Special Counsel for Immigration Related Unfair Employment Practices at 1-800-255-8155.

What Is the Purpose of This Form?

The purpose of this form is to document that each new employee (both citizen and noncitizen) hired after November 6, 1986, is authorized to work in the United States.

When Should Form I-9 Be Used?

All employees (citizens and noncitizens) hired after November 6, 1986, and working in the United States must complete Form I-9.

Filling Out Form I-9

Section 1, Employee

This part of the form must be completed no later than the time of hire, which is the actual beginning of employment. Providing the Social Security Number is voluntary, except for employees hired by employers participating in the USCIS Electronic Employment Eligibility Verification Program (E-Verify). **The employer is responsible for ensuring that Section 1 is timely and properly completed.**

Noncitizen nationals of the United States are persons born in American Samoa, certain former citizens of the former Trust Territory of the Pacific Islands, and certain children of noncitizen nationals born abroad.

Employers should note the work authorization expiration date (if any) shown in **Section 1**. For employees who indicate an employment authorization expiration date in **Section 1**, employers are required to reverify employment authorization for employment on or before the date shown. Note that some employees may leave the expiration date blank if they are aliens whose work authorization does not expire (e.g., asylees, refugees, certain citizens of the Federated States of Micronesia or the Republic of the Marshall Islands). For such employees, reverification does not apply unless they choose to present

in Section 2 evidence of employment authorization that contains an expiration date (e.g., Employment Authorization Document (Form I-766)).

Preparer/Translator Certification

The Preparer/Translator Certification must be completed if **Section 1** is prepared by a person other than the employee. A preparer/translator may be used only when the employee is unable to complete **Section 1** on his or her own. However, the employee must still sign **Section 1** personally.

Section 2, Employer

For the purpose of completing this form, the term "employer" means all employers including those recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors. Employers must complete **Section 2** by examining evidence of identity and employment authorization within three business days of the date employment begins. However, if an employer hires an individual for less than three business days, **Section 2** must be completed at the time employment begins. Employers cannot specify which document(s) listed on the last page of Form I-9 employees present to establish identity and employment authorization. Employees may present any List A document **OR** a combination of a List B and a List C document.

If an employee is unable to present a required document (or documents), the employee must present an acceptable receipt in lieu of a document listed on the last page of this form. Receipts showing that a person has applied for an initial grant of employment authorization, or for renewal of employment authorization, are not acceptable. Employees must present receipts within three business days of the date employment begins and must present valid replacement documents within 90 days or other specified time.

Employers must record in Section 2:

1. Document title;
2. Issuing authority;
3. Document number;
4. Expiration date, if any; and
5. The date employment begins.

Employers must sign and date the certification in **Section 2**. Employees must present original documents. Employers may, but are not required to, photocopy the document(s) presented. If photocopies are made, they must be made for all new hires. Photocopies may only be used for the verification process and must be retained with Form I-9. **Employers are still responsible for completing and retaining Form I-9.**

For more detailed information, you may refer to the *USCIS Handbook for Employers* (Form M-274). You may obtain the handbook using the contact information found under the header "USCIS Forms and Information."

Section 3, Updating and Reverification

Employers must complete **Section 3** when updating and/or reverifying Form I-9. Employers must reverify employment authorization of their employees on or before the work authorization expiration date recorded in **Section 1** (if any). Employers **CANNOT** specify which document(s) they will accept from an employee.

- A.** If an employee's name has changed at the time this form is being updated/reverified, complete Block A.
- B.** If an employee is rehired within three years of the date this form was originally completed and the employee is still authorized to be employed on the same basis as previously indicated on this form (updating), complete Block B and the signature block.
- C.** If an employee is rehired within three years of the date this form was originally completed and the employee's work authorization has expired **or** if a current employee's work authorization is about to expire (reverification), complete Block B; and:
 - 1.** Examine any document that reflects the employee is authorized to work in the United States (see List A **or** C);
 - 2.** Record the document title, document number, and expiration date (if any) in Block C; and
 - 3.** Complete the signature block.

Note that for reverification purposes, employers have the option of completing a new Form I-9 instead of completing **Section 3**.

What Is the Filing Fee?

There is no associated filing fee for completing Form I-9. This form is not filed with USCIS or any government agency. Form I-9 must be retained by the employer and made available for inspection by U.S. Government officials as specified in the Privacy Act Notice below.

USCIS Forms and Information

To order USCIS forms, you can download them from our website at www.uscis.gov/forms or call our toll-free number at 1-800-870-3676. You can obtain information about Form I-9 from our website at www.uscis.gov or by calling 1-888-464-4218.

Information about E-Verify, a free and voluntary program that allows participating employers to electronically verify the employment eligibility of their newly hired employees, can be obtained from our website at www.uscis.gov/e-verify or by calling 1-888-464-4218.

General information on immigration laws, regulations, and procedures can be obtained by telephoning our National Customer Service Center at 1-800-375-5283 or visiting our Internet website at www.uscis.gov.

Photocopying and Retaining Form I-9

A blank Form I-9 may be reproduced, provided both sides are copied. The Instructions must be available to all employees completing this form. Employers must retain completed Form I-9s for three years after the date of hire or one year after the date employment ends, whichever is later.

Form I-9 may be signed and retained electronically, as authorized in Department of Homeland Security regulations at 8 CFR 274a.2.

Privacy Act Notice

The authority for collecting this information is the Immigration Reform and Control Act of 1986, Pub. L. 99-603 (8 USC 1324a).

This information is for employers to verify the eligibility of individuals for employment to preclude the unlawful hiring, or recruiting or referring for a fee, of aliens who are not authorized to work in the United States.

This information will be used by employers as a record of their basis for determining eligibility of an employee to work in the United States. The form will be kept by the employer and made available for inspection by authorized officials of the Department of Homeland Security, Department of Labor, and Office of Special Counsel for Immigration-Related Unfair Employment Practices.

Submission of the information required in this form is voluntary. However, an individual may not begin employment unless this form is completed, since employers are subject to civil or criminal penalties if they do not comply with the Immigration Reform and Control Act of 1986.

Paperwork Reduction Act

An agency may not conduct or sponsor an information collection and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The public reporting burden for this collection of information is estimated at 12 minutes per response, including the time for reviewing instructions and completing and submitting the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: U.S. Citizenship and Immigration Services, Regulatory Management Division, 111 Massachusetts Avenue, N.W., 3rd Floor, Suite 3008, Washington, DC 20529-2210. OMB No. 1615-0047. **Do not mail your completed Form I-9 to this address.**

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

Form I-9, Employment Eligibility Verification

Read instructions carefully before completing this form. The instructions must be available during completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents have a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Verification (To be completed and signed by employee at the time employment begins.)

Print Name: Last	First	Middle Initial	Maiden Name
Address (Street Name and Number)		Apt. #	Date of Birth (month/day/year)
City	State	Zip Code	Social Security #

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

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

- ☐ A citizen of the United States
- ☐ A noncitizen national of the United States (see instructions)
- ☐ A lawful permanent resident (Alien #) _____
- ☐ An alien authorized to work (Alien # or Admission #) _____ until (expiration date, if applicable - month/day/year)

Employee's Signature

Date (month/day/year)

Preparer and/or Translator Certification (To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.

Preparer's/Translator's Signature

Print Name

Address (Street Name and Number, City, State, Zip Code)

Date (month/day/year)

Section 2. Employer Review and Verification (To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C, as listed on the reverse of this form, and record the title, number, and expiration date, if any, of the document(s).)

List A	OR	List B	AND	List C
Document title: _____		_____		_____
Issuing authority: _____		_____		_____
Document #: _____		_____		_____
Expiration Date (if any): _____		_____		_____
Document #: _____		_____		_____
Expiration Date (if any): _____				

CERTIFICATION: I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on (month/day/year) _____ and that to the best of my knowledge the employee is authorized to work in the United States. (State employment agencies may omit the date the employee began employment.)

Signature of Employer or Authorized Representative	Print Name	Title
Business or Organization Name and Address (Street Name and Number, City, State, Zip Code)		Date (month/day/year)

Section 3. Updating and Reverification (To be completed and signed by employer.)

A. New Name (if applicable)	B. Date of Rehire (month/day/year) (if applicable)
-----------------------------	----------------------------------------------------

C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment authorization.

Document Title: _____ Document #: _____ Expiration Date (if any): _____

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

Signature of Employer or Authorized Representative	Date (month/day/year)
----------------------------------------------------	-----------------------

LISTS OF ACCEPTABLE DOCUMENTS

All documents must be unexpired

LIST A

**Documents that Establish Both
Identity and Employment
Authorization**

LIST B

**Documents that Establish
Identity**

LIST C

**Documents that Establish
Employment Authorization**

OR

AND

1. U.S. Passport or U.S. Passport Card	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	1. Social Security Account Number card other than one that specifies on the face that the issuance of the card does not authorize employment in the United States
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		2. Certification of Birth Abroad issued by the Department of State (Form FS-545)
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa	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	
4. Employment Authorization Document that contains a photograph (Form I-766)	3. School ID card with a photograph	3. Certification of Report of Birth issued by the Department of State (Form DS-1350)
5. In the case of a nonimmigrant alien authorized to work for a specific employer incident to status, a foreign passport with Form I-94 or Form I-94A bearing the same name as the passport and containing an endorsement of the alien's nonimmigrant status, as long as the period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form	4. Voter's registration card	4. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
	5. U.S. Military card or draft record	
	6. Military dependent's ID card	5. Native American tribal document
	7. U.S. Coast Guard Merchant Mariner Card	
	8. Native American tribal document	6. U.S. Citizen ID Card (Form I-197)
	9. Driver's license issued by a Canadian government authority	
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	For persons under age 18 who are unable to present a document listed above:	7. Identification Card for Use of Resident Citizen in the United States (Form I-179)
	10. School record or report card	8. Employment authorization document issued by the Department of Homeland Security
	11. Clinic, doctor, or hospital record	
	12. Day-care or nursery school record	

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274)

EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE -- FORM W-4



Form W-4 (2011)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2011 expires February 16, 2012. See Pub. 505, Tax Withholding and Estimated Tax.

Note. If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$950 and includes more than \$300 of unearned income (for example, interest and dividends).

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 919, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using

Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 919 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or 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-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 919 for details.

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

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the amount you are having withheld compares to your projected total tax for 2011. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A _____				
B	Enter "1" if: <table><tr><td>• You are single and have only one job; or</td><td rowspan="3">}</td></tr><tr><td>• You are married, have only one job, and your spouse does not work; or</td></tr><tr><td>• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</td></tr></table>	• You are single and have only one job; or	}	• You are married, have only one job, and your spouse does not work; or	• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.	B _____
• You are single and have only one job; or	}					
• You are married, have only one job, and your spouse does not work; or						
• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.						
C	Enter "1" for your spouse . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.)	C _____				
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D _____				
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E _____				
F	Enter "1" if you have at least \$1,900 of child or dependent care expenses for which you plan to claim a credit (Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)	F _____				
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. • If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then less "1" if you have three or more eligible children. • If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child plus "1" additional if you have six or more eligible children	G _____				
H	Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) ▶ For accuracy, complete all worksheets that apply. <table><tr><td>• If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.</td><td rowspan="3">}</td></tr><tr><td>• If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$40,000 (\$10,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld.</td></tr><tr><td>• If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.</td></tr></table>	• If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.	}	• If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$40,000 (\$10,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld.	• If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.	H _____
• If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.	}					
• If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$40,000 (\$10,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld.						
• If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.						

----- Cut here and give Form W-4 to your employer. Keep the top part for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate		OMB No. 1545-0074 2011
1 Type or print your first name and middle initial. Last name		2 Your social security number		
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.		
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>		
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		5		
6 Additional amount, if any, you want withheld from each paycheck		6		\$
7 I claim exemption from withholding for 2011, and I certify that I meet both of the following conditions for exemption. • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶		7		

Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.

Employee's signature

(This form is not valid unless you sign it.) ▶

Date ▶

8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)	9 Office code (optional)	10 Employer identification number (EIN)
-----------------------------------------------------------------------------------------------	--------------------------	-----------------------------------------

Deductions and Adjustments Worksheet**Note.** Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

1	Enter an estimate of your 2011 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions	1	\$ _____
2	Enter: $\left\{ \begin{array}{l} \$11,600 \text{ if married filing jointly or qualifying widow(er)} \\ \$8,500 \text{ if head of household} \\ \$5,800 \text{ if single or married filing separately} \end{array} \right\}$	2	\$ _____
3	Subtract line 2 from line 1. If zero or less, enter "-0-"	3	\$ _____
4	Enter an estimate of your 2011 adjustments to income and any additional standard deduction (see Pub. 919)	4	\$ _____
5	Add lines 3 and 4 and enter the total. (Include any amount for credits from the <i>Converting Credits to Withholding Allowances for 2011 Form W-4 Worksheet</i> in Pub. 919.)	5	\$ _____
6	Enter an estimate of your 2011 nonwage income (such as dividends or interest)	6	\$ _____
7	Subtract line 6 from line 5. If zero or less, enter "-0-"	7	\$ _____
8	Divide the amount on line 7 by \$3,700 and enter the result here. Drop any fraction	8	_____
9	Enter the number from the Personal Allowances Worksheet , line H, page 1	9	_____
10	Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earners/Multiple Jobs Worksheet , also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1	10	_____

Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)**Note.** Use this worksheet *only* if the instructions under line H on page 1 direct you here.

1	Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet)	1	_____
2	Find the number in Table 1 below that applies to the LOWEST paying job and enter it here. However , if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than "3"	2	_____
3	If line 1 is more than or equal to line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. Do not use the rest of this worksheet	3	_____
Note. If line 1 is less than line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.			
4	Enter the number from line 2 of this worksheet	4	_____
5	Enter the number from line 1 of this worksheet	5	_____
6	Subtract line 5 from line 4	6	_____
7	Find the amount in Table 2 below that applies to the HIGHEST paying job and enter it here	7	\$ _____
8	Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed	8	\$ _____
9	Divide line 8 by the number of pay periods remaining in 2011. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2010. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck	9	\$ _____

Table 1

Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above
\$0 - \$5,000 -	0	\$0 - \$8,000 -	0
5,001 - 12,000 -	1	8,001 - 15,000 -	1
12,001 - 22,000 -	2	15,001 - 25,000 -	2
22,001 - 25,000 -	3	25,001 - 30,000 -	3
25,001 - 30,000 -	4	30,001 - 40,000 -	4
30,001 - 40,000 -	5	40,001 - 50,000 -	5
40,001 - 48,000 -	6	50,001 - 65,000 -	6
48,001 - 55,000 -	7	65,001 - 80,000 -	7
55,001 - 65,000 -	8	80,001 - 95,000 -	8
65,001 - 72,000 -	9	95,001 - 120,000 -	9
72,001 - 85,000 -	10	120,001 and over	10
85,001 - 97,000 -	11		
97,001 - 110,000 -	12		
110,001 - 120,000 -	13		
120,001 - 135,000 -	14		
135,001 and over	15		

Table 2

Married Filing Jointly		All Others	
If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$65,000	\$560	\$0 - \$35,000	\$560
65,001 - 125,000	930	35,001 - 90,000	930
125,001 - 185,000	1,040	90,001 - 165,000	1,040
185,001 - 335,000	1,220	165,001 - 370,000	1,220
335,001 and over	1,300	370,001 and over	1,300

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 who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

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

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

INDIVIDUAL PAYROLL RECORD SHEET



INDIVIDUAL PAYROLL RECORD

Name _____

Employee # _____

Address: _____

Social Security # _____ - _____ - _____ Position _____ Birth Date _____ Phone # _____

Regular Rate _____ Overtime Rate _____ Withholding Status _____ First Day Worked _____ Last Day Worked _____

PERIOD ENDING	TOTAL HOURS		WAGES			TOTAL GROSS PAY	DEDUCTIONS						TOTAL DEDUC- TIONS	NET PAY	Check #
	Regular	Overtime	Regular	Overtime	Cafeteria Deduct.		Social Security	Medi- care	Pretax Retire.	Federal Withhold.	State Withhold.				
1 JAN.															
2															
3															
4															
5															
TOTAL JAN.															

1 FEB.															
2															
3															
4															
5															
TOTAL FEB.															

1 MAR.															
2															
3															
4															
5															
TOTAL MAR.															

TOTAL 1ST QTR															
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1 APR.															
2															
3															
4															
5															
TOTAL APR.															

1 MAY															
2															
3															
4															
5															
TOTAL MAY															

1 JUNE															
2															
3															
4															
5															
TOTAL JUNE															

TOTAL 2ND QTR															
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YEAR TO DATE															
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Name _____ Employee # _____

Address: _____

Social Security # _____ - _____ - _____ Position _____ Birth Date _____ Phone # _____

Regular Rate _____ Overtime Rate _____ Withholding Status _____ First Day Worked _____ Last Day Worked _____

PERIOD ENDING	TOTAL HOURS		WAGES			TOTAL GROSS PAY	DEDUCTIONS						TOTAL DEDUC- TIONS	NET PAY	Check #
	Regular	Overtime	Regular	Overtime	Cafeteria Deduct.		Social Security	Medi- care	Pretax Retire.	Federal Withhold.	State Withhold.				
1 JULY															
2															
3															
4															
5															
TOTAL JULY															

1 AUG.															
2															
3															
4															
5															
TOTAL AUG.															

1 SEPT.															
2															
3															
4															
5															
TOTAL SEPT.															

TOTAL 3RD QTR															
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1 OCT.															
2															
3															
4															
5															
TOTAL OCT.															

1 NOV.															
2															
3															
4															
5															
TOTAL NOV.															

1 DEC.															
2															
3															
4															
5															
TOTAL DEC.															

TOTAL 4TH QTR															
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YEAR TO DATE															
-----------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--