## **New Hire Packet Important Information**

Please review and understand your responsibilities as an employer.

Reminder new hires/your team members should not contact Hjerpe & Tennison CPAs.

The <u>new hire packet</u> is your employee information and should be <u>completed on or</u> <u>before your employee's first working day</u> and provided to Hjerpe & Tennison CPAs <u>immediately</u>. If the employee is working from a different state than your main office location, this employee may be considered a remote employee and the new hire packet (for the state of which the employee lives) should be sent to Hjerpe & Tennison CPAs <u>well in advance of the employee's first pay date</u> as state

withholding and unemployment registrations may be needed before the employee can be paid!

- <u>Employee Information Form</u>: page two of the new hire packet: you should complete as a summary of employee's information within the forms below. <u>You</u> <u>will return this form to Hjerpe & Tennison.</u>
- <u>Direct Deposit Agreement Form</u>: each employee to complete. <u>You will return this</u> form to Hjerpe & Tennison.
- <u>Federal W-4 Form</u>: each employee to complete. <u>You will return this form to Hjerpe</u>
   <u>& Tennison</u>.
- State W-4 (if applicable) Form: each employee to complete. You will return this form to Hjerpe & Tennison.
- Local Withholding (if applicable) Form: each employee to complete. You will return this form to Hjerpe & Tennison.
- New Hire Reporting Form (state): ADP will report to the state on your behalf, however a completed original form should be kept for your records in the employee's file.
- <u>I-9 Employment Eligibility</u>: each employee to complete; keep for your records in the employee's file along with a copy of the documentation verified as per I-9 instructions.

You, as an employer, should understand what is needed for your personnel files (signed forms etc.) H&T does not retain employee documentation, we use it as reference to set up the new hire in ADP and it is then discarded.

COMPANY NAME	_		namii Mama aa a	have an IDC latter or	00.4	
EMPLOYEE INFORMATION		Comp	oany Name as si	hown on IRS letter or S	55-4	
First Name, Middle Initial, Last Name (as it appears on Driver's License Social Security Ca Gender Street Address	<u>-</u> ard)	Ma	n/Male	Woman/Female		
City, State & Zipcode						
County	-				-	
Phone Number	Ī					
E-mail to receive paystub registration - not previously	used by ADP					
Social Security Number						
Date of Birth						
Hire Date			Rehire	? yes no		
Is the employee:						
a US citizen		yes	no			
a foreign national		yes	no			
on a student visa/other visa		yes	no			
Direct Deposit Form completed		yes	no •	send to Hierne &	Tennison with e	mployee info sheet
				_		
Tax forms completed	Federal	yes	no	make sure to inlo		
	State	yes	no	all tax forms when		
Local taxes	(if applicable)	yes	no	employee info she	eet to Hjerpe & T	ennison
Pay Type		Hourly	Salary			
Standard Hours (if required by state)						
Employment Type	<del>-</del>	Full Time	Part Time	e Temporary		
Seasonal		yes	no			
Owner/Officer		yes	no			
Pay Rate/Salary			Hourly			
•	Ī			y Period		
			Annua	lly		
Additional Pay Rates	_					
Additional Deductions						
Description (child supports/garnishment)	_					
Amount/Frequency	_					
If any Child Support or Wage Garnishment deduction	ns apply, please	send copy of I'	WO or Court orde	er		
PTO* - if applicable (only one plan should apply)		Vacation	Persor	nal		
accrual basis and rate of accrual  OR -		per hour OR	per pa	y period		
front load/renewal date						
		-		amount	4-\	
		-		al date (Jan 1 or hire dat	te)	
		-		um PTO balance		
Paid Sick Leave **		-	carry o	ver hours (if any)		
operior basis and rate of comme!		nor hour OD	<b>WARR</b>	v poriod		
accrual basis and rate of accrual  OR		per hour OR _	per pay	y period		
front load/renewal date			annual	amount		
			renewa	al date (Jan 1 or hire dat	te)	
			maxim	um balance		
		_	carry o	ver hours (if any)		

<sup>\*</sup> Paid time off (for ANY reason) is required in the following states: Illinois (new in 2024), Maine and Nevada

<sup>\*\*</sup>Paid sick leave is required in the following states: Arizona, California, Colorado, Connecticut, Maryland, Massachusetts, Michigan, New Jersey, New Mexico, New York, Oregon, Rhode Island, Vermont, Washington & Washington DC

## **Direct Deposit Agreement Form**

	Authorization Agreement	
(company name) to initiate autom	atic deposits to my account at the financia	
	ompany responsible for any delay or loss or by me or by my financial institution or dueing funds to my account.	
_	ct until said company receives a written no intil I submit a new direct deposit form to	
	Account Information	
Name of Financial Institution:  Location of Financial Institution:		-
		- Chacking I D Sovings
Routing Number: Account Number:		_ □ Checking   □ Savings
S	plit Deposit Account Information	
Name of Financial Institution:		_
Location of Financial Institution:		-
Routing Number:		☐ Checking   ☐ Savings
Account Number:		-
Amount to Deposit		
	Signature	SIGNHERE
Authorized Signature:		Date:
Printed Name:		

Please attach a voided check or deposit slip and return this form to the Payroll Department.

## $_{\text{Form}}$ W-4

Department of the Treasury Internal Revenue Service

## **Employee's Withholding Certificate**

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

2024

OMB No. 1545-0074

Step 1:	(a) First name and middle initial	Last name		(b) So	cial security number			
Enter Personal Information	Address  City or town, state, and ZIP code	name c	Does your name match the name on your social security card? If not, to ensure you get credit for your earnings,					
				contact	SSA at 800-772-1213 www.ssa.gov.			
	(c) Single or Married filing separately							
	Married filing jointly or Qualifying surviving s  Head of household (Check only if you're unma	•	of kooning up a home for ve	uraalf and	d a qualifying individual )			
	ps 2–4 ONLY if they apply to you; otherwison from withholding, and when to use the es	se, skip to Step 5. See page	2 for more informatio					
Step 2: Multiple Job	Complete this step if you (1) hold more also works. The correct amount of wi							
or Spouse	Do only one of the following.							
Works	(a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; or							
	(b) Use the Multiple Jobs Worksheet	on page 3 and enter the resu	It in Step 4(c) below;	or				
	(c) If there are only two jobs total, yo option is generally more accurate higher paying job. Otherwise, (b) i	than (b) if pay at the lower pa		half of				
	ps 3–4(b) on Form W-4 for only ONE of the ate if you complete Steps 3–4(b) on the Form	n W-4 for the highest paying j	ob.)	s. (You	r withholding will			
Claim	•	•						
Dependent and Other	Multiply the number of qualifying of Multiply the number of other depe			-				
Credits	Add the amounts above for qualifyin this the amount of any other credits.		ents. You may add to	3	\$			
Step 4 (optional): Other	(a) Other income (not from jobs). expect this year that won't have v This may include interest, dividen-	vithholding, enter the amount			\$			
Adjustments	(b) Deductions. If you expect to clain want to reduce your withholding, the result here				\$			
	(c) Extra withholding. Enter any add	itional tax you want withheld e	each <b>pay period</b>	4(c)	\$			
Step 5: Sign Here	Under penalties of perjury, I declare that this cert	ificate, to the best of my knowled	lge and belief, is true, co	orrect, a	nd complete.			
	Employee's signature (This form is not va	alid unless you sign it.)	Da	te				
Employers Employer's name and address First da			I	Employer identification number (EIN)				

Form W-4 (2024) Page **2** 

#### **General Instructions**

Section references are to the Internal Revenue Code.

#### **Future Developments**

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

#### **Purpose of Form**

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

**Exemption from withholding.** You may claim exemption from withholding for 2024 if you meet both of the following conditions: you had no federal income tax liability in 2023 and you expect to have no federal income tax liability in 2024. You had no federal income tax liability in 2023 if (1) your total tax on line 24 on your 2023 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2024 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2025.

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

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

- 1. Expect to work only part of the year;
- Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
- 3. Prefer the most accurate withholding for multiple job situations.

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

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

### **Specific Instructions**

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

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

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

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



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

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

#### Step 4 (optional).

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

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2024 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

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

Form W-4 (2024)

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



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

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

1	<b>Two jobs.</b> If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, <b>skip</b> to line 3	1	\$
2	<b>Three jobs.</b> If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.		
	<b>a</b> Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a	2a	\$
	<b>b</b> Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b	2b	\$
	c Add the amounts from lines 2a and 2b and enter the result on line 2c	2c	\$
3	Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc	3	
4	<b>Divide</b> the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in <b>Step 4(c)</b> of Form W-4 for the highest paying job (along with any other additional amount you want withheld)	4	\$
	Step 4(b) – Deductions Worksheet (Keep for your records.)		
1	Enter an estimate of your 2024 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income	1	\$
2	Enter:   • \$29,200 if you're married filing jointly or a qualifying surviving spouse • \$21,900 if you're head of household • \$14,600 if you're single or married filing separately	2	\$
3	If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-"	3	\$
4	Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information	4	\$
5	Add lines 3 and 4. Enter the result here and in Sten 4(h) of Form W-4	5	\$

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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

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

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

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FOIII VV-4 (2024)				Marriad I	Eiling loi	intly or C	Jualifying	a Survivi	na Snou				Page 4
Higher Doving I	Married Filing Jointly or Qualifying Surviving Spouse  Lower Paying Job Annual Taxable Wage & Salary												
Higher Paying J Annual Taxable Wage & Salary	е	\$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 - 9,9		\$0	\$0	\$780	\$850	\$940	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,370
\$10,000 - 19,9		0	780	1,780	1,940	2,140	2,220	2,220	2,220	2,220	2,220	2,570	3,570
\$20,000 - 29,9		780	1,780	2,870	3,140	3,340	3,420	3,420	3,420	3,420	3,770	4,770	5,770
\$30,000 - 39,9	99	850	1,940	3,140	3,410	3,610	3,690	3,690	3,690	4,040	5,040	6,040	7,040
\$40,000 - 49,9	99	940	2,140	3,340	3,610	3,810	3,890	3,890	4,240	5,240	6,240	7,240	8,240
\$50,000 - 59,9	99	1,020	2,220	3,420	3,690	3,890	3,970	4,320	5,320	6,320	7,320	8,320	9,320
\$60,000 - 69,9		1,020	2,220	3,420	3,690	3,890	4,320	5,320	6,320	7,320	8,320	9,320	10,320
\$70,000 - 79,9		1,020	2,220	3,420	3,690	4,240	5,320	6,320	7,320	8,320	9,320	10,320	11,320
\$80,000 - 99,9	-	1,020	2,220	3,620	4,890	6,090	7,170	8,170	9,170	10,170	11,170	12,170	13,170
\$100,000 - 149,9		1,870	4,070	6,270	7,540	8,740	9,820	10,820	11,820	12,830	14,030	15,230	16,430
\$150,000 - 239,9 \$240,000 - 259,9		1,960 2,040	4,360 4,440	6,760 6,840	8,230 8,310	9,630 9,710	10,910 10,990	12,110 12,190	13,310 13,390	14,510 14,590	15,710 15,790	16,910 16,990	18,110 18,190
\$260,000 - 279,9		2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,190
\$280,000 - 299,9		2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,380
\$300,000 - 319,9		2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,980	17,980	19,980
\$320,000 - 364,9	-	2,040	4,440	6,840	8,310	9,710	11,280	13,280	15,280	17,280	19,280	21,280	23,280
\$365,000 - 524,9	99	2,720	6,010	9,510	12,080	14,580	16,950	19,250	21,550	23,850	26,150	28,450	30,750
\$525,000 and over	er	3,140	6,840	10,540	13,310	16,010	18,590	21,090	23,590	26,090	28,590	31,090	33,590
					Single o								
Higher Paying J			1			r Paying .	Job Annua	al Taxable	Wage & S				
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 - 9,9	99	\$240	\$870	\$1,020	\$1,020	\$1,020	\$1,540	\$1,870	\$1,870	\$1,870	\$1,870	\$1,910	\$2,040
\$10,000 - 19,9	99	870	1,680	1,830	1,830	2,350	3,350	3,680	3,680	3,680	3,720	3,920	4,050
\$20,000 - 29,9		1,020	1,830	1,980	2,510	3,510	4,510	4,830	4,830	4,870	5,070	5,270	5,400
\$30,000 - 39,9		1,020	1,830	2,510	3,510	4,510	5,510	5,830	5,870	6,070	6,270	6,470	6,600
\$40,000 - 59,9		1,390	3,200	4,360	5,360	6,360	7,370	7,890	8,090	8,290	8,490	8,690	8,820
\$60,000 - 79,9 \$80,000 - 99,9		1,870 1,870	3,680 3,690	4,830 5,040	5,840 6,240	7,040 7,440	8,240 8,640	8,770 9,170	8,970 9,370	9,170 9,570	9,370 9,770	9,570 9,970	9,700
\$100,000 - 124,9		2,040	4,050	5,400	6,600	7,800	9,000	9,530	9,730	10,180	11,180	12,180	13,120
\$125,000 - 149,9		2,040	4,050	5,400	6,600	7,800	9,000	10,180	11,180	12,180	13,180	14,180	15,310
\$150,000 - 174,9		2,040	4,050	5,400	6,860	8,860	10,860	12,180	13,180	14,230	15,530	16,830	18,060
\$175,000 - 199,9	99	2,040	4,710	6,860	8,860	10,860	12,860	14,380	15,680	16,980	18,280	19,580	20,810
\$200,000 - 249,9	99	2,720	5,610	8,060	10,360	12,660	14,960	16,590	17,890	19,190	20,490	21,790	23,020
\$250,000 - 399,9	99	2,970	6,080	8,540	10,840	13,140	15,440	17,060	18,360	19,660	20,960	22,260	23,500
\$400,000 - 449,9		2,970	6,080	8,540	10,840	13,140	15,440	17,060	18,360	19,660	20,960	22,260	23,500
\$450,000 and ove	er	3,140	6,450	9,110	11,610	14,110	16,610	18,430	19,930	21,430	22,930	24,430	25,870
							Househo		Wage & S	Polony			
Higher Paying J Annual Taxable		Φ0.	¢10.000	¢00,000		\$40,000 -	\$50,000 -	\$60,000 -			\$90,000 -	¢100 000	¢110 000
Wage & Salary		\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	49,999	59,999	69,999	\$70,000 - 79,999	\$80,000 - 89,999	99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,9		\$0	\$510	\$850	\$1,020	\$1,020	\$1,020	\$1,020	\$1,220	\$1,870	\$1,870	\$1,870	\$1,960
\$10,000 - 19,9		510	1,510	2,020	2,220	2,220	2,220	2,420	3,420	4,070	4,070	4,160	4,360
\$20,000 - 29,9		850	2,020	2,560	2,760	2,760	2,960	3,960	4,960	5,610	5,700	5,900	6,100
\$30,000 - 39,9		1,020	2,220	2,760	2,960	3,160	4,160	5,160	6,160	6,900	7,100	7,300	7,500
\$40,000 - 59,9		1,020	2,220	2,810	4,010	5,010	6,010	7,070	8,270	9,120	9,320	9,520	9,720
\$60,000 - 79,9 \$80,000 - 99,9	-	1,070 1,870	3,270 4,070	4,810 5,670	6,010 7,070	7,070 8,270	8,270 9,470	9,470 10,670	10,670 11,870	11,520 12,720	11,720 12,920	11,920 13,120	12,120 13,450
\$100,000 - 124,9		2,020	4,420	6,160	7,560	8,760	9,960	11,160	12,360	13,210	13,880	14,880	15,880
\$125,000 - 149,9		2,040	4,440	6,180	7,580	8,780	9,980	11,250	13,250	14,900	15,900	16,900	17,900
\$150,000 - 174,9	-	2,040	4,440	6,180	7,580	9,250	11,250	13,250	15,250	16,900	18,030	19,330	20,630
\$175,000 - 199,9		2,040	4,510	7,050	9,250	11,250	13,250	15,250	17,530	19,480	20,780	22,080	23,380
\$200,000 - 249,9	99	2,720	5,920	8,620	11,120	13,420	15,720	18,020	20,320	22,270	23,570	24,870	26,170
\$250,000 - 449,9		2,970	6,470	9,310	11,810	14,110	16,410	18,710	21,010	22,960	24,260	25,560	26,860
\$450,000 and ove	er	3,140	6,840	9,880	12,580	15,080	17,580	20,080	22,580	24,730	26,230	27,730	29,230

## 2024 Colorado Employee Withholding Certificate

#### This Certificate Is Optional for Employees

If you do not complete this certificate, then your employer will calculate your Colorado withholding based on your IRS Form W-4. That calculation is designed to withhold the required Colorado income tax due on your wages throughout the year, and it will generally result in a refund when you file your Colorado income tax return.

#### **Reasons to Complete This Certificate**

Complete this certificate if you want to adjust your Colorado withholding for one or more of the following reasons:

- 1. You expect to claim federal itemized deductions or the Colorado child tax credit,
- 2. You (and your spouse, if filing jointly) earn most of your income from one job, or
- 3. You expect significant income from other sources.

For most taxpayers, completing this certificate will likely increase your take-home pay, reduce your Colorado withholding, and reduce your refund when you file your Colorado income tax return. Consider the amounts you enter carefully. If too little is withheld, then you will owe tax when you file your return, and you may owe a penalty.

#### When to Complete a New Certificate

You may adjust your withholding at any time. Consider completing a new certificate for the following reasons:

- 1. You last completed a certificate three or more years ago;
- 2. Your wages or other income changes significantly;
- 3. Your number of jobs changes;
- 4. Your expected filing status (single, married filing jointly, etc.) changes;
- 5. Your expected federal deductions change significantly;
- 6. You have a new qualifying child for the child tax credit; or
- 7. You or your child will no longer qualify for the Colorado child tax credit, including if your child will turn 6 years old this year.

#### If You Complete This Certificate

- 1. Give it to your employer; then they must calculate your Colorado withholding based on the amounts you entered.
- 2. If you (and your spouse, if filing jointly) have multiple jobs, complete a separate certificate for each one.

In order to prevent evasion of Colorado income tax, the Department may review and adjust your withholding.

1. Personal Information				
Last Name	First Name			Middle Initial
Mailing Address		SSN or IT	IN	
City		State	ZIP Code	
2. Annual Withholding Allowance. If this line is blan				
a. Enter the appropriate amount from Table 1, based	on your federal standard deduction	on and r	number of jo	bs; OR
b. Complete Worksheet 1 and enter the result here, if	you expect to claim additional fed	deral de	eductions or	the
Colorado child tax credit, or if you (and your spous	e, if filing jointly) have multiple job	s but e	arn most of	your
income from one job.				
If you want a greater amount withheld, you may enter a	smaller amount than either calcul	ation,		
including zero, and/or you may complete Line 3.				
3. Additional Withholding Per Pay Period				
Enter any additional tax you want withheld from each	paycheck. If you expect to receiv	e other		
income that will not have withholding, you may complete	e Worksheet 2 and include the resul	t here.	\$	
4. Sign Here. This form is not valid unless you sign this	declaration: I declare that the amo	ounts or	this certific	ate have not
been presented to willfully evade Colorado income tax	x or obstruct its collection.			
Employee Signature			Date (MM/DD	/YY)

#### Table 1: Standard Allowance

Go down the first column to your expected filing status from IRS Form W-4 Step 1(c).

Then go across that row to the column with the number of jobs that you (and your spouse, if filing jointly) currently have.

Filing Status from IRS Form W-4 Step 1(c)	Standard Allowance for:					
rilling Status from IKS Form W-4 Step 1(c)	1 Job	2 Jobs	3 Jobs	4 or More Jobs		
Single or Married Filing Separately	\$12,500	\$6,000	\$4,000	\$3,000		
Head of Household	\$19,500	\$10,000	\$6,500	\$5,000		
Married Filing Jointly or Qualifying Surviving Spouse	\$27,000	\$13,500	\$9,000	\$6,500		

## **Worksheet 1: Withholding Allowance**

This worksheet is optional. You may complete the Colorado Employee Withholding Certificate without completing this worksheet. Complete this worksheet only if you want to adjust your Colorado withholding for one or both of the following reasons:

- 1. You expect to claim additional federal deductions or the Colorado child tax credit; or
- 2. You (and your spouse, if filing jointly) have multiple jobs but earn most of your income from one job.

To use the electronic DR 0004 Withholding Calculator, go to Tax.Colorado.gov/Withholding-Forms.

You (and your spouse, if filing jointly) only need to complete this worksheet once regardless of your number of jobs. However, you will need to give a separate Colorado Employee Withholding Certificate to each of your employers. Do not give this worksheet to your employers.

For more information about itemized deductions, see IRS Topic No. 501. For more information about qualifying for the child tax credit, see IRS Publication 972. Please note that the Colorado child tax credit is allowed for qualifying children who do not have a work-eligible social security number.

1.	Enter the amount of income you (and your spouse, if filing jointly) expect to receive this year	
	from all sources.	\$
2.	Enter your Standard Allowance, based on your expected filing status from IRS Form W-4 Ste	o 1(c):
	a. \$12,500 if single or married filing separately;	
	b. \$19,500 if head of household; or	
	c. \$27,000 if married filing jointly or qualifying surviving spouse.	\$
3.	Enter the amount from IRS Form W-4 Step 4(b), if any, which is your estimated federal	
	deductions that exceed the standard deduction.	\$
4.	Enter your Child Tax Credit Allowance from Table 2 below.	
	If you do not want to reduce your withholding for the Colorado child tax credit, you may enter	
	zero on this line, even if you expect to claim the credit.	\$
5.	Add Lines 2, 3, and 4. This is your Total Withholding Allowance.	\$
6.	Enter the number of jobs that you (and your spouse, if filing jointly) currently have.	
7.	Divide Line 5 by Line 6. This is your Annual Withholding Allowance for each job.	
		[\$

- a. If you (and your spouse, if filing jointly) have multiple jobs but earn most of your income from one job, you may want to divide the Total Withholding Allowance on Line 5 unevenly between your jobs. For example, if you earn 75% of your income from one job, you could use 75% of Line 5 for that job and the remaining 25% of Line 5 for your other job(s). If you choose to divide Line 5 unevenly, you will need to complete a separate Colorado Employee Withholding Certificate for each job.
- b. If you want a greater amount withheld, you may enter a smaller amount than your calculation.

Enter the amount you choose on Line 2 of your Colorado Employee Withholding Certificate.

#### Table 2: Child Tax Credit Allowance

Go down the first column to your expected filing status from IRS Form W-4 Step 1(c).

Then select the corresponding row in the second column with your expected income from Line 1 of Worksheet 1. Finally, go across that row to the column with your number of qualifying children.

Filing Status from IRS | Income from Line 1 | Allowance for Qualifying Children Under Age 6 on December 31 of this year:

Form W-4 Step 1(c)	of Worksheet 1	1 Child	2 Children	3 or More Children
	\$0 - \$25,000	\$25,000	\$25,000	\$25,000
Single, Married Filing	\$25,001 - \$50,000	\$11,500	\$22,500	\$34,000
Separately, or Head of Household	\$50,001 - \$75,000	\$2,500	\$5,000	\$7,000
	\$75,001 or more	\$0	\$0	\$0
	\$0 - \$35,000	\$25,000	\$35,000	\$35,000
Married Filing Jointly or Qualifying Surviving	\$35,001 - \$60,000	\$11,500	\$22,500	\$34,000
Spouse	\$60,001 - \$85,000	\$2,500	\$5,000	\$7,000
	\$85,001 or more	\$0	\$0	\$0

## **Worksheet 2: Additional Withholding**

This worksheet is optional. You may complete the Colorado Employee Withholding Certificate without completing this worksheet. Complete this worksheet only if you would like to calculate additional wage withholding to cover other types of taxable income that you (and your spouse, if filing jointly) expect to receive this year. This may include interest, dividends, retirement income, rental income, or income from self-employment or as an independent contractor.

To use the electronic *DR 0004 Withholding Calculator*, go to *Tax.Colorado.gov/Withholding-Forms*.

Complete a separate copy of this worksheet for each job to which you would like to add withholding. **Do not give this worksheet to your employer.** 

Alternatively, you may use form DR 0104EP to submit estimated tax payments for any non-wage income that you receive. If you do not ensure that you have enough withholding and estimated tax payments, then you will owe tax when you file your return, and you may owe a penalty. For more information about withholding and estimated tax payments, see parts 6 and 7 of the *Colorado Individual Income Tax Guide*.

For more information about taxable and nontaxable income, see IRS Publication 525. For information about the Colorado pension and annuity subtraction, go to *Tax.Colorado.gov/Individual-Income-Tax-Guidance-Publications*.

1. Enter the amount from IRS Form W-4 Step 4(a), which is your estimated non-business	
income for this year.	\$
2. Enter any other non-wage income that you (and your spouse, if filing jointly) expect to receive this year, but is not included in the amount from IRS Form W-4 Step 4(a). This may include income from self-employment or as an independent contractor.	\$
3. Add Lines 1 and 2. This is your Total Additional Income.	\$
<b>4.</b> Multiply Line 3 by 4.40% (0.044). This is your Total Additional Withholding.	\$
5. Divide Line 4 by the number of jobs to which you would like to add withholding. This is your	
Additional Withholding Per Job.	\$
<b>6.</b> Divide Line 5 by the number of pay periods during the year for this job (see Table 3 below).	
This is your Additional Withholding Per Pay Period.	
Enter this amount on Line 3 of your Colorado Employee Withholding Certificate.	\$

#### **Table 3: Pay Periods During the Year**

Semimonthly means twice a month, usually on the 15th and 30th.

Biweekly means every other week, usually on Fridays, regardless of the month.

Annually	Semiannually	Quarterly	Monthly	Semimonthly	Biweekly	Weekly	Daily
1	2	4	12	24	26	52	260



Employer Address

Employer Address City State Zip

1. Employee's Name:

Social Security Number Employee's Address

Employee's Address

City State

Zip

City

State

Zip

Date of Hire

Date of Hire

3. Employee's Name:

Social Security Number Employee's Address

Employee's Address

## Colorado State Directory of New Hires

п и изи	PO BOX 2920, Denver, CO 80201 FAX: 303-297-2595
	EMPLOYER INFORMATION
Employer Name:	

**EMPLOYEE INFORMATION** 

Fax Number

Contact Person

2. Employee's Name:

Social Security Number

Employee's Address

Employee's Address

City

State

Date of Hire 4. Employee's Name:

Social Security Number

Employee's Address Employee's Address

Zip

City

State

Zip

Date of Hire

JE W J/ JE II	PO BOX 292	0, Denver, CO	80201	FAX:	303-
	EMPLOYE	R INFORMATIO	N		
Employer Name:					
Federal Employer Identification	Number (FEIN)	Phone Number			

Please fill out completely and return to:



### **Employment Eligibility Verification**

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

U.S. Citizenship and Immigration Services

USCIS Form I-9

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

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

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

		_			-			-			
Section 1. Employee day of employment,	Information but not befo	n and Attest re accepting	ation: Em	ploy	ees must comp	lete and	sign S	Section 1 of I	Form I-9 r	no late	er than the <b>first</b>
Last Name (Family Name)		First N	ame (Given N	lame	*)	Middle Ir	nitial (if a	any) Other La	st Names U	sed (if a	any)
Address (Street Number ar	nd Name)		Apt. Numb	er (if	fany) City or Tow	n			State		ZIP Code
Date of Birth (mm/dd/yyyy)	U.S. So	cial Security Nur	mber [	Emplo	oyee's Email Addres	SS			Employee	e's Tele	phone Number
I am aware that federa provides for imprison fines for false stateme	ment and/or	1. A citiz	zen of the Un	ited S		·		ation status (Se	e page 2 an	d 3 of th	ne instructions.):
use of false document	,				the United States (						
connection with the co			•		ident (Enter USCIS						
of perjury, that this int	formation,	4. A nor	ncitizen (othe	thar	ltem Numbers 2.	and <b>3.</b> abo	ve) auth	orized to work ι	ıntil (exp. da	ite, if an	y)
including my selection attesting to my citizen		If you check Ite	em Number 4	<b>1.</b> , en	iter one of these:						
immigration status, is		USCIS A-	Number		Form I-94 Admissi	on Numbe		Foreign Pass	ort Numbe	r and C	Country of Issuance
correct.				OR			OR				
Signature of Employee						1	Γoday's	Date (mm/dd/yy	уу)		
If a preparer and/or to	ranslator assis	ted you in comp	pleting Section	on 1,	that person MUST	complete	the Pro	eparer and/or T	ranslator C	ertifica	tion on Page 3.
Section 2. Employer business days after the e authorized by the Secret documentation in the Add	employee's first arv of DHS. d	st day of emplo ocumentation f nation box; see	yment, and from List A (	mus DR a	st physically exam a combination of d	nine, or ex locument	ative m xamine ation fr	consistent wi om List B and	and sign <b>S</b> th an alterr List C. Er	native p nter an	orocedure y additional
		List A		OR	Lis	st B		AND		List	С
Document Title 1											
Issuing Authority											
Document Number (if any)  Expiration Date (if any)				H							
Document Title 2 (if any)				Add	ditional Informati	on					
Issuing Authority			-								
Document Number (if any)											
Expiration Date (if any)											
Document Title 3 (if any)											
Issuing Authority											
Document Number (if any)											
Expiration Date (if any)				(	Check here if you us	ed an alte	rnative p	procedure autho	rized by DH	S to exa	amine documents.
Certification: I attest, undemployee, (2) the above-list best of my knowledge, the	sted document	ation appears to	o be genuine	and	to relate to the em				First Da (mm/dd		nployment
Last Name, First Name and	Title of Employe	er or Authorized I	Representativ	e	Signature of En	nployer or i	Authoriz	ed Representat	ve	Today	's Date (mm/dd/yyyy)
Employer's Business or Orga	anization Name		Emplo	yer's	Business or Organi	zation Add	lress, Ci	ty or Town, Stat	e, ZIP Code		

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

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
<ol> <li>U.S. Passport or U.S. Passport Card</li> <li>Permanent Resident Card or Alien Registration Receipt Card (Form I-551)</li> <li>Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machinereadable immigrant visa</li> <li>Employment Authorization Document that contains a photograph (Form I-766)</li> <li>For an individual temporarily authorized to work for a specific employer because of his or her status or parole:         <ol> <li>Form I-94 or Form I-94A that has the following:</li> <li>The same name as the passport; and</li> <li>An endorsement of the individual's status or parole as long as that period of endorsement has not yet</li> </ol> </li> </ol>		<ol> <li>Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</li> <li>ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</li> <li>School ID card with a photograph</li> <li>Voter's registration card</li> <li>U.S. Military card or draft record</li> <li>Military dependent's ID card</li> <li>U.S. Coast Guard Merchant Mariner Card</li> <li>Native American tribal document</li> <li>Driver's license issued by a Canadian government authority</li> </ol>	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
expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.		For persons under age 18 who are unable to present a document listed above:  10. School record or report card	issued by the Department of Homeland Security  For examples, see Section 7 and Section 13 of the M-274 on
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		Clinic, doctor, or hospital record     Day-care or nursery school record	uscis.gov/i-9-central.  The Form I-766, Employment Authorization Document, is a List A, Item Number 4. document, not a List C document.
	l	Acceptable Receipts	
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.	
<ul> <li>Receipt for a replacement of a lost, stolen, or damaged List A document.</li> <li>Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual.</li> </ul>	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.
Form I-94 with "RE" notation or refugee stamp issued to a refugee.			

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

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Last Name (Family Name) from Section 1.

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

### **Department of Homeland Security**

U.S. Citizenship and Immigration Services

First Name (Given Name) from Section 1.

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

Middle initial (if any) from Section 1.

<b>Instructions:</b> This supplement must be com of Form I-9. The preparer and/or translator must complete, sign, and date a separate cer completed Form I-9.	ust enter the employee's name in the	spaces provided above. Each	h preparer or translato
I attest, under penalty of perjury, that I have knowledge the information is true and corrections.		ction 1 of this form and that	to the best of my
Signature of Preparer or Translator		Date (mm/dd/yyyy,	)
Last Name (Family Name)	First Name (Given 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 <i>(Given Name)</i>			Middle Initial (if any)
Address (Street Number and Name)		City or Town		State	ZIP Code

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

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

U.S. Citizenship and Immigration Services

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

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

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

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