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 <u>provided to Hjerpe & Tennison CPAs</u>

<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 <u>before the employee can be paid</u>!

- <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> <u>form to Hjerpe & Tennison.</u>
- <u>Federal W-4 Form</u>: each employee to complete. <u>You will return this form to Hjerpe</u> <u>& Tennison.</u>
- <u>State W-4 (if applicable) Form</u>: each employee to complete. <u>You will return this</u> <u>form to Hjerpe & Tennison.</u>
- Local Withholding (if applicable) Form: each employee to complete. You will return this form to Hjerpe & Tennison.
- <u>New Hire Reporting Form (state)</u>: 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.

Please send this form to Hjerpe & Tennison with the other requested forms

COMPANY NAME	_					
EMPLOYEE INFORMATION		Compan	y Name as sho	wn on IRS letter or S	SS-4	
First Name, Middle Initial, Last Name						
(as it appears on Driver's License Social Security Car						
Gender	-)	Man/M	lale	Woman/Female		
Street Address		Widi //				
City, State & Zipcode	-					
County						
Phone Number				_		
E-mail to receive paystub registration - not previously us	sed by ADP					
					<u>l</u>	
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		-				
טון מ שנעשווג אושמיטנוובו אושמ		yes	no			
Direct Deposit Form completed		yes	no 🚽	send to Hjerpe &	Tennison with employee inf	o shee
Tax forms completed	Federal	yes	no	make sure to inlo	ude	
	State	yes	no	all tax forms when		
Local taxes (i		•	no		eet to Hjerpe & Tennison	
Eocal taxes (i	ii applicable)	yes		employee mio sh	et to hjerpe & rennison	
Рау Туре		Hourly	Salary			
Standard Hours (if required by state)		,	,			
Employment Type	-	Full Time	Part Time	Temporary		
Seasonal		yes	no	. emperary		
Owner/Officer		yes	no			
Pay Rate/Salary		<i>j</i> 00	Hourly			
ay Nato, Oalary			Per Pay F	Period		
	-		Annually	chica		
Additional Pay Rates	_					
Additional Deductions						
Description (child supports/garnishment)						
Amount/Frequency						
If any Child Support or Wage Garnishment deductions	s apply please	send conv of IWO	or Court order			
n any oning oupport of wage carnisiment deductions	s apply, picase	send copy of two				
PTO* - if applicable (only one plan should apply)		Vacation	Personal			
accrual basis and rate of accrual		per hour OR	per pay p	eriod		
OR –						
front load/renewal date			annual ar	mount		
				late (Jan 1 or hire dat	te)	
				n PTO balance	,	
				r hours (if any)		
Paid Sick Leave **				· ········ (·· ····))		
accrual basis and rate of accrual		per hour OR	per pay p	eriod		
OR						
front load/renewal date			annual ar	mount		
			renewal	date (Jan 1 or hire dat	te)	
			maximum	•		
			carry ove	r hours (if any)		
			,	,		
* Paid time off (for ANY reason) is required in the follo	wing states: III	nois (new in 2024)), Maine and Ne	vada		

**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

I hereby authorize ____

(company name) to initiate automatic deposits to my account at the financial institution named below. I also authorize *said company* to make withdrawals from this account in the event that a credit entry is made in error.

Further, I agree not to hold *said company* responsible for any delay or loss of funds due to incorrect or incomplete information supplied by me or by my financial institution or due to an error on the part of my financial institution in depositing funds to my account.

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

	Account Information	
Name of Financial Institution:		_
Location of Financial Institution:		_
Routing Number:		_ Checking 🗆 Savings
Account Number:		_
S	Split Deposit Account Information	
Name of Financial Institution:		_
Location of Financial Institution:		_
Routing Number:		_ Checking 🗆 Savings
Account Number:		_
Amount to Deposit		
	Signature	SIGNHERE
		Sie
Authorized Signature:		Date:
Printed Name:		

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

orm **W-4**

Employee's Withholding Certificate

OMB No. 1545-0074

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.

Department of the Treasury Internal Revenue Service Your withholding is subject to review by the IRS.

Step 1:	(a)	First name and middle initial	Last name	(b) Social security number					
Personal Information	Addr City	ress or town, state, and ZIP code	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						
	(c)	Single or Married filing separately	or go to www.ssa.gov.						
		Married filing jointly or Qualifying surviving spouse							
		Head of household (Check only if you're unmar	urself and a qualifying individual.)						

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at *www.irs.gov/W4App*.

Step 2:	Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse
Multiple Jobs	also works. The correct amount of withholding depends on income earned from all of these jobs.
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 result in Step 4(c) below; or
	(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the

Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

higher paying job. Otherwise, (b) is more accurate

Step 3:	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):		
Claim	Multiply the number of qualifying children under age 17 by \$2,000 \$		
Dependent and Other	Multiply the number of other dependents by \$500 \$		
Credits	Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here	3	\$
Step 4 (optional):	(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here.		
Other	This may include interest, dividends, and retirement income	4(a)	\$
Adjustments	(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter		
	the result here	4(b)	\$
	(c) Extra withholding. Enter any additional tax you want withheld each pay period	4(c)	\$

Step 5: Sign Here	Under penalties of perjury, I declare that this certificate, to the best of my knowl	edge and belief, is true	le, correct, and complete.		
	Employee's signature (This form is not valid unless you sign it.)		Date		
Employers Only	Employer's name and address	First date of employment	Employer identification number (EIN)		

For Privacy Act and Paperwork Reduction Act Notice, see page 3.

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;

2. 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.

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	Two jobs. If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3	1	\$	
2	Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.			
	a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a.	2 a	<u>\$</u>	
	b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b	2b	\$	
	c Add the amounts from lines 2a and 2b and enter the result on line 2c	2c	\$	
3	Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc.	3		
4	Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (along with any other additional amount you want withheld)	4	\$	
	Step 4(b) – Deductions Worksheet (Keep for your records.)		, st	
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 Step 4(b) of Form W-4	5	\$	

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

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

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

Page 3

Form W-4 (2024)

Married Filing Jointly or Qualifying Surviving Spouse

Higher Paying Job	Lower Paying Job Annual Taxable Wage & Salary											
Annual Taxable Wage & Salary	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$0	\$780	\$850	\$940	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,370
\$10,000 - 19,999	0	780	1,780	1,940	2,140	2,220	2,220	2,220	2,220	2,220	2,570	3,570
\$20,000 - 29,999	780	1,780	2,870	3,140	3,340	3,420	3,420	3,420	3,420	3,770	4,770	5,770
\$30,000 - 39,999	850	1,940	3,140	3,410	3,610	3,690	3,690	3,690	4,040	5,040	6,040	7,040
\$40,000 - 49,999	940	2,140	3,340	3,610	3,810	3,890	3,890	4,240	5,240	6,240	7,240	8,240
\$50,000 - 59,999	1,020	2,220	3,420	3,690	3,890	3,970	4,320	5,320	6,320	7,320	8,320	9,320
\$60,000 - 69,999	1,020	2,220	3,420	3,690	3,890	4,320	5,320	6,320	7,320	8,320	9,320	10,320
\$70,000 - 79,999	1,020	2,220	3,420	3,690	4,240	5,320	6,320	7,320	8,320	9,320	10,320	11,320
\$80,000 - 99,999	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 - 149,999	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 - 239,999	1,960	4,360	6,760	8,230	9,630	10,910	12,110	13,310	14,510	15,710	16,910	18,110
\$240,000 - 259,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,190
\$260,000 - 279,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,190
\$280,000 - 299,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,380
\$300,000 - 319,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,980	17,980	19,980
\$320,000 - 364,999	2,040	4,440	6,840	8,310	9,710	11,280	13,280	15,280	17,280	19,280	21,280	23,280
\$365,000 - 524,999	2,720	6,010	9,510	12,080	14,580	16,950	19,250	21,550	23,850	26,150	28,450	30,750
\$525,000 and over	3,140	6,840	10,540	13,310	16,010	18,590	21,090	23,590	26,090	28,590	31,090	33,590
				Single o	r Married	d Filing S	Separate	ly				

Higher Payi	ing Job				Lowe	er Paying	Job Annua	al Taxable	Wage & S	Salary											
Annual Ta Wage & S		\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000								
\$0 -	9,999	\$240	\$870	\$1,020	\$1,020	\$1,020	\$1,540	\$1,870	\$1,870	\$1,870	\$1,870	\$1,910	\$2,040								
\$10,000 -	19,999	870	1,680	1,830	1,830	2,350	3,350	3,680	3,680	3,680	3,720	3,920	4,050								
\$20,000 -	29,999	1,020	1,830	1,980	2,510	3,510	4,510	4,830	4,830	4,870	5,070	5,270	5,400								
\$30,000 -	39,999	1,020	1,830	2,510	3,510	4,510	5,510	5,830	5,870	6,070	6,270	6,470	6,600								
\$40,000 -	59,999	1,390	3,200	4,360	5,360	6,360	7,370	7,890	8,090	8,290	8,490	8,690	8,820								
\$60,000 -	79,999	1,870	3,680	4,830	5,840	7,040	8,240	8,770	8,970	9,170	9,370	9,570	9,700								
\$80,000 -	99,999	1,870	3,690	5,040	6,240	7,440	8,640	9,170	9,370	9,570	9,770	9,970	10,810								
\$100,000 - 1	24,999	2,040	4,050	5,400	6,600	7,800	9,000	9,530	9,730	10,180	11,180	12,180	13,120								
\$125,000 - 1	49,999	2,040	4,050	5,400	6,600	7,800	9,000	10,180	11,180	12,180	13,180	14,180	15,310								
\$150,000 - 1	174,999	2,040	4,050	5,400	6,860	8,860	10,860	12,180	13,180	14,230	15,530	16,830	18,060								
\$175,000 - 1	199,999	2,040	4,710	6,860	8,860	10,860	12,860	14,380	15,680	16,980	18,280	19,580	20,810								
\$200,000 - 2	249,999	2,720	5,610	8,060	10,360	12,660	14,960	16,590	17,890	19,190	20,490	21,790	23,020								
\$250,000 - 3	399,999	2,970	6,080	8,540	10,840	13,140	15,440	17,060	18,360	19,660	20,960	22,260	23,500								
\$400,000 - 4	149,999	2,970	6,080	8,540	10,840	13,140	15,440	17,060	18,360	19,660	20,960	22,260	23,500								
\$450,000 an	d over	3,140	6,450	9,110	11,610	14,110	16,610	18,430	19,930	21,430	22,930	24,430	25,870								

Head of Household

Higher Pay	/ing Job		Lower Paying Job Annual Taxable Wage & Salary										
Annual Ta Wage & S		\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 -	9,999	\$0	\$510	\$850	\$1,020	\$1,020	\$1,020	\$1,020	\$1,220	\$1,870	\$1,870	\$1,870	\$1,960
\$10,000 -	19,999	510	1,510	2,020	2,220	2,220	2,220	2,420	3,420	4,070	4,070	4,160	4,360
\$20,000 -	29,999	850	2,020	2,560	2,760	2,760	2,960	3,960	4,960	5,610	5,700	5,900	6,100
\$30,000 -	39,999	1,020	2,220	2,760	2,960	3,160	4,160	5,160	6,160	6,900	7,100	7,300	7,500
\$40,000 -	59,999	1,020	2,220	2,810	4,010	5,010	6,010	7,070	8,270	9,120	9,320	9,520	9,720
\$60,000 -	79,999	1,070	3,270	4,810	6,010	7,070	8,270	9,470	10,670	11,520	11,720	11,920	12,120
\$80,000 -	99,999	1,870	4,070	5,670	7,070	8,270	9,470	10,670	11,870	12,720	12,920	13,120	13,450
\$100,000 -	124,999	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 -	149,999	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 -	174,999	2,040	4,440	6,180	7,580	9,250	11,250	13,250	15,250	16,900	18,030	19,330	20,630
\$175,000 -	199,999	2,040	4,510	7,050	9,250	11,250	13,250	15,250	17,530	19,480	20,780	22,080	23,380
\$200,000 -	249,999	2,720	5,920	8,620	11,120	13,420	15,720	18,020	20,320	22,270	23,570	24,870	26,170
\$250,000 -	449,999	2,970	6,470	9,310	11,810	14,110	16,410	18,710	21,010	22,960	24,260	25,560	26,860
\$450,000 a	nd over	3,140	6,840	9,880	12,580	15,080	17,580	20,080	22,580	24,730	26,230	27,730	29,230

REVENUE

2024 IA W-4 Employee Withholding Allowance Certificate

tax.	iowa	.dov

Each employee must file this Iowa W-4 with their employer. Do not claim more in allowances than necessary or you will not have enough tax withheld. If the amount of allowances you are eligible to claim increases, you may file a new W-4 at any time. If the amount of allowances you are eligible to claim decreases, you must file a new W-4 within 10 days.

Penalties apply for willfully supplying false information or for willful failure to supply information. If you file as exempt from withholding and you incur an income tax liability, you may be subject to a penalty for underpayment of estimated tax.

Marital Status:	Other 🗆	Head of Household \Box	Married filing jointly	o, does your s ned income?	•	have No □
Print your full nar	ne:		Social Security Numbe	۶r:		
Home address:						
City:			Sta	te: ZII	⊃:	
Exemption from If you do not exp	withholding	g any lowa income tax and ha	ave a right to a full refund of and the year effective here	ALL income t	tax withheld	, enter
	you are claim	ing an exemption from lowa	n income tax as a military spou nd Transition Act of 2018			
-			e of domicile or residence he	re		
•		blete the following:		1 0		
2. Allowances	for depender	nts. You may claim \$40 for e				
			S			
payments su and student	ich as an IRA Ioan interest	A, Keogh, or SEP; penalty o , which are reflected on the	wable adjustments to income n early withdrawal of savings IA 1040. Divide this amount n line 4	5;		
-			instructions			
7. Additional ar	mount, if any	, you want deducted each p	ay period			
		nder penalties of perjury or lief, it is true, correct, and co	false certificate, that I have omplete.	examined this	s claim, and,	, to the
Employee signat	ure:		Date:			
when wages are	expected to	exceed \$200 per week, co	W-4s. If the employee is clai mplete the information below e, PO Box 10456, Des Moin	and within 90) days send	
Employer name:						
Employer addres	s:					
					ZIP:	

Questions about lowa taxes: Call Taxpayer Services at 515-281-3114 or 800-367-3388 or email idr@iowa.gov.

IA W-4 Instructions – Employee Withholding Allowance Certificate

Exemption from withholding

Nonresidents may not claim this exemption.

Claim exemption from withholding if you are an lowa resident and both of the following situations apply:

(1) for 2023 you had a right to a refund of all lowa income tax withheld because you had no tax liability, and, (2) for 2024 you expect a refund of all lowa income tax withheld because you expect to have no tax liability.

You must complete a new W-4 within 10 days from the day you anticipate you will incur an lowa income tax liability for the calendar year (or your fiscal year). If you anticipate you will incur an lowa income tax liability for the following year, then you must complete a new W-4 on or before December 31 of the current year. If you want to claim an exemption from withholding next year, you must file a new W-4 with your employer on or before February 15.

Taxpayers 64 years of age or younger: See your payroll officer to determine how much you expect to earn in a calendar year. You are exempt if:

- a. your filing status is single, your total income is less than \$5,000, and are claimed as a dependent on another person's lowa return; or
- b. your filing status is single, your total income is less than \$9,000, and you are not claimed as a dependent on another person's lowa return; or
- c. your filing status is other than single and your combined total income is \$13,500 or less.

Taxpayers 65 years of age or older: Only one spouse must be 65 or older to qualify for the exemption. Any federal standard or itemized deduction taken on the federal return, personal exemption allowed for federal purposes, or qualified business income deduction allowed for federal purposes, must be added to total income for purposes of determining the low-income exemption. You are exempt if:

- a. you are single and your total income is \$24,000 or less; or
- b. your filing status is other than single and your combined total income is \$32,000 or less.

Military personnel in active duty status, as defined in Title 10 of the U.S. Code, are exempt from withholding. Under the Military Spouses Residency Relief Act of 2009 and the Veterans Benefits and Transition Act of 2018, you may be exempt from Iowa income tax on your wages if: (1) your spouse is a member of the uniformed services present in Iowa in compliance with military orders; (2) you are present in Iowa solely to be with your spouse; and (3) you maintain your domicile or residence in another state; or (4) you have elected to use your servicemember spouse's domicile or residence in another state for income tax purposes. If you claim this exemption, check the appropriate box, enter the state other than Iowa you are claiming as your state of domicile or residence, and attach a copy of your spousal military identification card to the IA W-4 provided to your employer.

Line 1. Personal allowances: You can claim the following personal allowances:

- (a) \$40 allowance for yourself or \$80 allowance if you are unmarried and eligible to claim head of household status. Add \$20 additional allowance if you are blind.
- (b) If you are married and your spouse either does not work or is not claiming allowances on a separate W-4, you may claim the following allowances for them: \$40 for your spouse, \$20 additional allowance if your spouse is 65 or older, and \$20 additional allowance if your spouse is blind.
- (c) If you are single and hold more than one job, you may not claim the same allowances with more than one employer at the same time. If you are married and both you and your spouse are employed, you may not both claim the same allowances with both of your employers at the same time.

(d) To have the highest amount of tax withheld claim "\$0" on line 1.

Line 3. Allowances for itemized deductions:

(a)	Enter total amount of estimated federal itemized deductions
(b)	Enter amount of your federal standard deduction using the following information(b) \$
	If single or married filing separate returns, enter \$14,600
	If unmarried head of household, enter \$21,900
	If married filing a joint return or qualifying widow(er), enter \$29,200
(c)	Subtract line (b) from line (a) and enter the difference or zero, whichever is greater(c) \$

(d) Divide the amount on line (c) by 15, round to the nearest whole dollar and enter on line 3.

Note: If you are married and both you and your spouse are employed, you may not both claim the same allowances for itemized deductions. Each spouse should report their proportionate share of the estimated federal itemized deductions on line 3(a) and use the single federal standard deduction amount on line 3(b).

Line 5. Allowances for child and dependent care credit: Persons having child/dependent care expenses qualifying for the federal and lowa child and dependent care credit may claim additional lowa withholding allowance amounts based on their total incomes. Taxpayers with a total income of \$90,000 or more cannot claim withholding allowances for the child and dependent care credit. Married persons, regardless of their expected filing status, must calculate their withholding allowance amounts based on their combined total incomes. Total allowances for child and dependent care that you and your spouse may claim cannot exceed the total allowances shown below.

Iowa total income between \$0 - \$19,999 Allowances: \$200

Iowa total income between \$20,000 - \$34,999 Allowances: \$160

Iowa total income between \$35,000 - \$44,999 Allowances: \$120

lowa total income between \$45,000 - \$89,999 Allowances: \$40

Line 7. Additional amount of withholding deducted: You may need to have additional tax withheld if you have two or more jobs are married and you both work, or have income other than wages. Income other than wages would include: interest and dividends, capital gains, rent, gambling winnings, etc. If you are not having enough tax withheld, you may request your employer to withhold more by filling in an additional amount on line 7. Estimate the amount you will be under-withheld, and divide that amount by the number of pay periods per year. If you reside in a school district that imposes school district surtax, consider reducing the amount of allowances shown on lines 1-5, or have additional tax withheld on line 7.

To be completed by the employer within 15 days of hire.

New Hire Reporting

An employer doing business in Iowa is required to report newly hired employees, rehires, and contractors to the Centralized Employee Registry. Use one of the following methods to report.

Online Reporting- Online reporting saves time and money and is the preferred method of reporting. Enter employee information or upload data at iowachildsupport.gov.

Fax and Mail Reporting- To report new hires and rehires, submit the following form or an equivalent form. To report contractors by fax or mail, use the Contractor Reporting form found at iowachildsupport.gov.

Magnetic Media- Record layout instructions and media types are available at iowachildsupport.gov.

Employer Information

1.	Federal Employer Identification Number (FEIN):			
2.	Employer name:			
3.	Address:			
	City:		ZIP:	
4.	Employer contact and phone number:			<u> </u>
5.	Income provider name and address where income with different from above.	hholding and garnishmen	t orders should be	sent, if
	Name:		···············	
	Address:			
	City:		ZIP:	
	ployee Information Is dependent health care coverage available?		Yes 🗆 No 🗆	
7.	Approximate date this employee qualifies for coverage (MM/DD/YYYY):) 		
8.	Employee start date (MM/DD/YYYY):			
9.	Employee date of birth (MM/DD/YYYY):			
10.	Employee Social Security Number:			
11.	Last name: First name:	M	liddle initial:	<u> </u>
12.	Address:			
	City:	State:	ZIP:	
	Mailing and contact information:			
	Fax to: 800-759-5881 or 515-281-3749 (local)	Mail to: Centralized E		
	Phone: 877-274-2580	PO Box 1032 Des Moines, I	2 A 50306-0322	

Centralized Employee Registry Reporting Form

Employer Reporting Requirements

Federal and state law (42 U.S. Code § 653a and Iowa Code chapter 252G) requires that an employer doing business in Iowa who hires or rehires an employee or contractor to report the hire within 15 days of the start date. All items on this form must be completed.

Use one of the listed methods to report your new hires. Please include your FEIN. Fax this form (page 44-019c) to 800-759-5881 or mail it to Centralized Employee Registry, PO Box 10322, Des Moines, IA 50306-0322. If you have questions about employer reporting requirements, call the Employers Partnering in Child Support (EPICS) Unit at 877-274-2580.

Multistate employers have two reporting options: to report newly hired employees in the states in which they are working, or alternatively, to identify one state where all hires will be reported. If you choose to report to one state, your new hire reports must be submitted electronically or by magnetic media, and you must register to identify the state you will report to. To register, visit ocsp.acf.hhs.gov.

Employer Information

- 1. Federal Employer Identification Number (FEIN). Provide the same 9-digit FEIN used on your quarterly wage reports, plus the 3-digit suffix used when filing lowa withholding tax. For a business with only one location, the default suffix is 000.
- **2. Employer name.** Provide the trade name or doing business as (DBA) name, if applicable, rather than the legal name of the employer.
- 3. Employer address. Include any applicable post office box, unit number, etc.
- 4. Employer contact and phone number (optional). Include any applicable phone and extension.
- 5. Income Provider name and address for income withholding orders or garnishment, if different from the employer address above. This may be the legal name of the business or other entity that handles withholding and garnishment. This information is needed for income withholding and garnishment purposes.

Employee Information

- 6. Is dependent health care coverage available? This question does not relate to insurability of employee's dependents. Mark yes if the employer or union offers coverage.
- 7. Approximate date this employee qualifies for coverage. Example: Is dependent insurance coverage offered upon hire or after six months of employment? This question does not relate to insurability of employee's dependents. Enter in month, day, and year format.
- 8. Employee start date. Indicate the first day for which the employee is owed compensation. For a rehire, list the return date. Enter in month, day, and year format. (Required by 42 U.S. Code § 653a)
- 9. Employee date of birth. Enter in month, day, and year format.
- 10. Employee Social Security Number (SSN). SSN is required for all individuals, including minors.
- **11. Employee name.** Provide the employee's full name including middle initial.
- 12. Employee address. Provide the employee's current home address.



Employment Eligibility Verification

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

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 <u>Instructions</u>.

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

Section 1. Employee Information and Attestation: Employees must complete and sign Section 1 of Form I-9 no later than the first day of employment, but not before accepting a job offer.											
Last Name (Family Name)		First Nan	ne (Giver	n Name)	Middle I	Initial (if any) Other Las	t Names Us	ed (if any)	
Address (Street Number an	id Name)		Apt. Nu	mber (if	any) City or Tow	'n		1	State	ZIP	Code
Date of Birth (mm/dd/yyyy) U.S. Social Security Numbe				Emplo	oyee's Email Addres	SS			Employee	's Telephor	e Number
I am aware that federa provides for imprisonr fines for false stateme use of false document connection with the cc this form. I attest, und of perjury, that this inf including my selectior attesting to my citizen immigration status, is correct. Signature of Employee	nent and/or nts, or the s, in ompletion of ler penalty ormation, n of the box ship or	1. A citizer 2. A nonci 3. A lawfu	n of the l tizen nat I perman tizen (oth Numbe	Jnited S ional of ent resi ner thar e r 4. , en	the United States (dent (Enter USCIS I Item Numbers 2.	See Instru or A-Num and 3. abo	ictions.) ber.) bove) authoriz	zed to work ur	ntil (exp. dat	e, if any)	structions.):
If a preparer and/or tr	anslator assist	ed you in comple	ting Sec	ction 1,	that person MUST	complet	e the Prepa	rer and/or Tr	anslator Ce	ertification	on Page 3.
Section 2. Employer Review and Verification: Employers or their authorized representative must complete and sign Section 2 within three business days after the employee's first day of employment, and must physically examine, or examine consistent with an alternative procedure authorized by the Secretary of DHS, documentation from List A OR a combination of documentation from List B and List C. Enter any additional documentation in the Additional Information box; see Instructions.											
		List A		OR	Li	st B		AND		List C	
Document Title 1											
Issuing Authority											
Document Number (if any)											
Expiration Date (if any)											
Document Title 2 (if any)				Add	litional Informat	ion		•			
Issuing Authority											
Document Number (if any)											
Expiration Date (if any)											
Document Title 3 (if any)											
Issuing Authority											
Document Number (if any)											
Expiration Date (if any)				(Check here if you us	sed an alte	ernative proc	cedure author	ized by DHS	S to examin	e documents.
Certification: I attest, unde employee, (2) the above-lis best of my knowledge, the	ted documenta	ition appears to b	e genui	ne and	to relate to the em				First Da (mm/dd/	y of Employ /yyyy):	rment
Last Name, First Name and ⁻	Title of Employe	r or Authorized Re	presenta	ative	Signature of En	nployer or	Authorized	Representativ	ve	Today's Da	ate (mm/dd/yyyy)
Employer's Business or Orga	anization Name		Emp	oloyer's	Business or Organi	ization Ad	dress, City o	or Town, State	e, ZIP Code		

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		LIST B	LIST C
and Employment Authorization	OR	Documents that Establish Identity Al	ND Authorization
1. U.S. Passport or U.S. Passport Card	-	 Driver's license or ID card issued by a State or outlying possession of the United States 	 A Social Security Account Number card, unless the card includes one of the following restrictions:
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address	(1) NOT VALID FOR EMPLOYMENT
 Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine- readable immigrant visa 		 ID card issued by federal, state or local government agencies or entities, provided it 	(2) VALID FOR WORK ONLY WITH INS AUTHORIZATION(3) VALID FOR WORK ONLY WITH
 Employment Authorization Document that contains a photograph (Form I-766) 	-	contains a photograph or information such as name, date of birth, gender, height, eye color, and address	
5. For an individual temporarily authorized		3. School ID card with a photograph	Department of State (Forms DS-1350, FS-545, FS-240)
to work for a specific employer because of his or her status or parole:		4. Voter's registration card	3. Original or certified copy of birth certificate
a. Foreign passport; and		5. U.S. Military card or draft record	issued by a State, county, municipal authority, or territory of the United States
b. Form I-94 or Form I-94A that has the following:		6. Military dependent's ID card	bearing an official seal 4. Native American tribal document
(1) The same name as the		7. U.S. Coast Guard Merchant Mariner Card	5. U.S. Citizen ID Card (Form I-197)
passport; and (2) An endorsement of the		8. Native American tribal document	6. Identification Card for Use of Resident
individual's status or parole as long as that period of		 Driver's license issued by a Canadian government authority 	Citizen in the United States (Form I-179)
endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or		For persons under age 18 who are unable to present a document listed above:	7. Employment authorization document issued by the Department of Homeland Security
limitations identified on the form.		10. School record or report card	For examples, see <u>Section 7</u> and <u>Section 13</u> of the M-274 on
 Passport from the Federated States of Micronesia (FSM) or the Republic of the 		11. Clinic, doctor, or hospital record	<u>uscis.gov/i-9-central</u> . The Form I-766, Employment
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		12. Day-care or nursery school record	Authorization Document, is a List A, Item Number 4. document, not a List C document.
	1	Acceptable Receipts	- L
May be prese		t in lieu of a document listed above for a For receipt validity dates, see the M-274.	
 Receipt for a replacement of a lost, stolen, or damaged List A document. 	OR	Receipt for a replacement of a lost, stolen, or damaged List B document.	Receipt for a replacement of a lost, stolen, or damaged List C document.
 Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual. 		-	
 Form I-94 with "RE" notation or refugee stamp issued to a refugee. 			

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



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

Department of Homeland Security

U.S. Citizenship and Immigration Services

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

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

Instructions: This supplement must be completed by any preparer and/or translator who assists an employee in completing Section 1 of Form I-9. The preparer and/or translator must enter the employee's name in the spaces provided above. Each preparer or translator must complete, sign, and date a separate certification area. Employers must retain completed supplement sheets with the employee's completed Form I-9.

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

Signature of Preparer or Translator			Date (mn	n/dd/yyyy)	
Last Name <i>(Family Name)</i>	First I	Name <i>(Given Name)</i>			Middle Initial <i>(if any)</i>
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 <i>(Given Name)</i>			Middle Initial <i>(if any)</i>
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 <i>(Given Name)</i>			Middle Initial <i>(if any)</i>
Address (Street Number and Name)	1	City or Town		State	ZIP Code

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

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

Supplement B,



Reverification and Rehire (formerly Section 3)

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

Department of Homeland Security

U.S. Citizenship and Immigration Services

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)

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 o pelow.	or List C documenta	tion to show
Document Title		Document Number (if any)		Expiration Date (if an	y) (mm/dd/yyyy)
			yee is authorized to work in o be genuine and to relate to		
Name of Employer or Authorize	ed Representative	Signature of Employer or 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 (<i>mm/dd/</i> yyyy)	Last Name (Family Name)		First Name (Given Name)		Middle Initial
	ee requires reverification, you prization. Enter the document		present any acceptable List A o pelow.		
Document Title		Document Number (if any)		Expiration Date (if an	y) (mm/dd/yyyy)
			yee is authorized to work in o be genuine and to relate to		
Name of Employer or Authorize	ed Representative	Signature of Employer or Aut	horized Representative	Today's Date	(mm/dd/yyyy)
Additional Information (Initi	al and date each notation.)				ou used an cedure authorized mine documents.
Date of Rehire (if applicable)	New Name (if applicable)				
Date (mm/dd/yyyy)	Last Name (Family Name)		First Name (Given Name)		Middle Initial
	ee requires reverification, you prization. Enter the document		present any acceptable List A o pelow.	or List C documenta	tion to show
Document Title		Document Number (if any)		Expiration Date (if an	y) (mm/dd/yyyy)
			yee is authorized to work in o be genuine and to relate to		
Name of Employer or Authorize	ed Representative	Signature of Employer or Aut	horized Representative	Today's Date	(mm/dd/yyyy)
Additional Information (Initi	al and date each notation.)				ou used an cedure authorized mine documents.