



CLIENT ID

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START DATE

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EMPLOYEE #

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For office use only:  
 Pay Group: \_\_\_\_\_  
 Pay Tech Ext: \_\_\_\_\_

100 South Missouri Ave  
 Clearwater, Florida 33756

<b>PERSONAL INFORMATION</b>	LAST NAME	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																					FIRST NAME	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																					M.I.	<table border="1"><tr><td></td><td></td><td></td></tr></table>			
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<b>FORMER EMPLOYERS</b>	Date			NAME AND ADDRESS OF EMPLOYER	PHONE #	POSITION	REASON FOR LEAVING	
	From	Month	Year					
	To							

<b>EDUCATION</b>		NAME AND LOCATION OF SCHOOL	# OF YEARS ATTENDED	DID YOU GRADUATE?	SUBJECT STUDIED	
	HIGH SCHOOL					
	COLLEGE					
TRADE, BUSINESS OR CORRESPONDENCE SCHOOL						

By signing below, I, \_\_\_\_\_, acknowledge that if Client submits an application and working hours for me and my application is accepted by FrankCrum\*, I will become a FrankCrum covered employee assigned to Client as of the first day for which Client reports payroll and hours worked. My receipt of wages from FrankCrum for hours worked as a covered employee for Client will confirm my agreement to be a FrankCrum covered employee and that FrankCrum may provide any notice to me, including but not limited to, notice required by federal, state, or local law, by providing such notice to me on a statement of earnings or via electronic means (such as e-mail or posting the notice on a website). I understand that (1) FrankCrum is a licensed professional employer organization and has a contract with Client to process Client's payroll and provide other administrative services, (2) unless otherwise advised by FrankCrum, while I am a FrankCrum covered employee, I will be covered by workers' compensation insurance provided through FrankCrum for pay periods in which Client submits my working hours and pays FrankCrum, (3) if I am removed from Client's or FrankCrum's payroll at any time, I will no longer be covered by workers' compensation insurance provided through FrankCrum, (4) I am an at-will employee and I agree that Client, FrankCrum, or I can terminate our employment relationship at any time and that the terms and conditions of my employment may be changed without cause and without notice at any time, and that no one other than the President of FrankCrum has the authority to enter into any agreement to the contrary, (5) I agree that I will cooperate with FrankCrum and its legal representatives in the defense of any workers' compensation claim I may sustain, and (6) I agree that all the information on this application is true and complete and any false information, omission, or misrepresentation of facts in this application may result in the denial of my application or termination. By signing below, I acknowledge receipt of the following notices: South Carolina Notice: FrankCrum operates under and is subject to the Workers' Compensation Act of South Carolina. In case of accidental injury or death to an employee, the injured employee, or someone acting on his or her behalf, shall notify immediately FrankCrum by mail at 100 South Missouri Ave., Clearwater, FL 33756 or by phone at 1-800-393-0815; or the Client by mail at the Client's home office or phone at Client's home office telephone number. Failure to give immediate notice may be the cause of serious delay in the payment of compensation to me or my beneficiaries and may result in failure to receive any compensation benefits. Professional employer organizations are regulated by the South Carolina Department of Consumer Affairs (SCDCA). Any questions or concerns unresolved by FrankCrum or Client may be addressed to the SCDCA by (1) Phone: (803) 734-4200, (2) Mail: P.O. Box 5757, Columbia, S.C. 29250-5757, or (3) Website: www.consumer.sc.gov. Texas Notice: Pursuant to §91.032(c) of the Texas Labor Code, Client is solely obligated to pay any wages for which (1) the obligation to pay is created by an agreement, contract, plan, or policy between me and Client, and (2) FrankCrum has not contracted to pay. I may address all unresolved complaints concerning FrankCrum or questions concerning the regulation of staff leasing services to the Texas Department of Licensing & Regulation by phone at 1-800-803-9202 or mail at P.O. Box 12157, Austin, Texas 78711. Virginia Notice: *Filing For Workers' Compensation Benefits:* If I suffer a workplace injury or an occupational disease, I can file a claim for workers' compensation benefits with the Virginia Workers Compensation Commission by (1) Phone: 1-877 664-2566 or (2) Website: www.vwc.state.va.us. *Filing For Unemployment Benefits:* If I am terminated, I can apply for unemployment benefits with the Virginia Employment Commission by (1) Phone 1-866-832-2363 or (2) Website: www.vaemploy.com. **Attention California employees or residents, by signing below, you acknowledge you have received this Privacy Notice (<https://www.frankcrum.com/privacy-notice-ca-residents>).** By signing below, I consent to receipt of any and all communications except Form W-2 from FrankCrum via electronic means, such as e-mail or posting on the online portal, MyFrankCrum. I acknowledge and agree this consent shall remain in place until such time it is revoked by me in writing to FrankCrum at [Privacy@frankcrum.com](mailto:Privacy@frankcrum.com) or 100 S. Missouri Ave, Clearwater, FL 33756, Attention: Privacy Team.

### CONSENT TO RECEIVE W-2 FORMS ELECTRONICALLY

By selecting "Yes" below, I agree to receive all W-2 forms due to me from FrankCrum in electronic form via email, posting on a website, or another legally permitted method pursuant to the following terms. W-2s that are due to me from FrankCrum will be provided in electronic form via email, posting on a website designated by FrankCrum, or another legally permitted method. All electronically provided W-2s will be maintained on a website for at least three (3) tax years per IRS instructions. If I do not agree to receive W-2s in electronic form, FrankCrum will furnish me with paper copies of W-2s due to me from them. If I request a paper copy of my W-2 in addition to an electronic copy, such request will not be considered a withdrawal of my consent to receive my W-2 electronically. I can request an additional paper copy of my W-2 by sending a request via the W-2 link on the designated website. My consent to receive W-2s electronically will only be considered withdrawn if I follow the instructions provided to me by FrankCrum on the designated website, or if I send a written statement to FrankCrum's W-2 Department at 100 South Missouri Avenue, Clearwater, Florida 33756, phone number (727) 726-2786 stating that I no longer wish to receive W-2s electronically. If at any time I withdraw my consent to receive W-2s electronically, FrankCrum will confirm in writing via the e-mail address it has on file for me on the date of my withdrawal. Such a withdrawal will not apply to any W-2 that FrankCrum has previously furnished me electronically. If my employment with my employer ceases or if my employer's relationship with FrankCrum ends, FrankCrum will only need to furnish me with W-2s, whether paper or electronic, for wages I earned while a FrankCrum covered employee. If my email address, home address, and/or telephone number changes, it will be my responsibility to provide updated contact information to FrankCrum via its W-2 Department. If FrankCrum's contact information changes, I will be informed via the e-mail address FrankCrum has on file for me. In order to print and retain the electronic copy of my W-2s, I will need access to the Internet, an Internet Browser, software capable of reading and printing electronic data files, and a printer. I may be required to print out a paper copy of the electronic W-2 to attach to my Federal, State, and/or local income tax return.

- Yes I consent to receive all W-2 forms due to me from FrankCrum electronically via email, posting on a website, or another legally permitted method.  
 No, I do not consent to receive my W-2 forms electronically and wish to receive only paper copies of W-2 forms due to me from FrankCrum.

Employee Signature \_\_\_\_\_

Print Name \_\_\_\_\_

E-Mail Address (Print) \_\_\_\_\_

Date \_\_\_\_\_

#### CLIENT FILL IN BLANKS BELOW

Current Worker's Comp Code	State	Dept. No (if applicable)	Pay Rate	Pay Type	Pay Frequency	FLSA Status
<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ _____	<input type="checkbox"/> Hourly <input type="checkbox"/> Salary <input type="checkbox"/> Commission <input type="checkbox"/> Other:	<input type="checkbox"/> Weekly <input type="checkbox"/> Bi-Weekly <input type="checkbox"/> Semi Monthly <input type="checkbox"/> Monthly	<input type="checkbox"/> Non Exempt <input type="checkbox"/> Exempt
<input type="checkbox"/> Full-time	<input type="checkbox"/> Part-time					

Job Description:

Permanent Deductions Currently on File

Amount	Description

Description

# 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.

**2026**

<b>Step 1:</b> <b>Enter Personal Information</b>	<b>(a) First name and middle initial</b>	Last name	<b>(b) Social security number</b>
	Address		Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to <a href="http://www.ssa.gov">www.ssa.gov</a> .
	City or town, state, and ZIP code		
	<b>(c)</b> <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		
<b>Caution:</b> To claim certain credits or deductions on your tax return, you (and/or your spouse if married filing jointly) are required to have a social security number valid for employment. See page 2 for more information.			

**TIP:** Consider using the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to determine the most accurate withholding for the rest of the year if you: are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

**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](http://www.irs.gov/W4App).

**Step 2: Multiple Jobs or Spouse Works**

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

**(a)** Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for the 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 Step 2(b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, Step 2(b) is more accurate . . . . .

**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.)

<b>Step 3:</b> <b>Claim Dependent and Other Credits</b>	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): <b>(a)</b> Multiply the number of qualifying children under age 17 by \$2,200 . . . . . <b>3(a)</b> \$ _____ <b>(b)</b> Multiply the number of other dependents by \$500 . . . . . <b>3(b)</b> \$ _____ Add the amounts from Steps 3(a) and 3(b), plus the amount for other credits. Enter the total here . . . . . <b>3</b> \$ _____			
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<b>Step 4:</b> <b>Other Adjustments</b>	<b>(a) Other income (not from jobs).</b> If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income . . . . . <b>4(a)</b> \$ _____  <b>(b) Deductions.</b> Use the Deductions Worksheet on page 4 to determine the amount of deductions you may claim, which will reduce your withholding. (If you skip this line, your withholding will be based on the standard deduction.) Enter the result here . . . . . <b>4(b)</b> \$ _____  <b>(c) Extra withholding.</b> Enter any additional tax you want withheld each pay period . . . . . <b>4(c)</b> \$ _____			
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Exempt from withholding	I claim exemption from withholding for 2026, and I certify that I meet <b>both</b> of the conditions for exemption for 2026. See <i>Exemption from withholding</i> on page 2. I understand I will need to submit a new Form W-4 for 2027 . . . . . <input type="checkbox"/>
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<b>Step 5:</b> <b>Sign Here</b>	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.		
	<table style="width:100%;"> <tr> <td style="width:70%;"><b>Employee's signature</b> (This form is not valid unless you sign it.)</td> <td style="width:30%;"><b>Date</b></td> </tr> </table>	<b>Employee's signature</b> (This form is not valid unless you sign it.)	<b>Date</b>
<b>Employee's signature</b> (This form is not valid unless you sign it.)	<b>Date</b>		

<b>Employers Only</b>	Employer's name and address	First date of employment	Employer identification number (EIN)
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## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### 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](http://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 2026 if you meet both of the following conditions: you had no federal income tax liability in 2025 **and** you expect to have no federal income tax liability in 2026. You had no federal income tax liability in 2025 if (1) your total tax on line 24 on your 2025 Form 1040 or 1040-SR is zero (or less than the sum of lines 27a, 28, 29, and 30), 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 2026 tax return. To claim exemption from withholding, certify that you meet both of the conditions by checking the box in the *Exempt from withholding* section. 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 16, 2027.

**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](http://www.irs.gov/W4App) if you:

1. Are submitting this form after the beginning of the year;
2. Expect to work only part of the year;
3. Have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), or number of dependents, or changes in your deductions or credits;
4. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
5. Prefer the most accurate withholding for multiple job situations.

**TIP:** Have your most recent pay stub(s) from this year available when using the estimator to account for federal income tax that has already been withheld this year. At the beginning of next year, use the estimator again to recheck your withholding.

**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](http://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. Submit a separate Form W-4 for each job.

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 of tax withheld 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 (and/or your spouse if married filing jointly) must have the required social security number to claim certain credits. 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.

**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 15, if you expect to claim deductions other than the basic standard deduction on your 2026 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for qualified tips, overtime compensation, and passenger vehicle loan interest; student loan interest; IRAs; and seniors. You (and/or your spouse if married filing jointly) must have the required social security number to claim certain deductions. For additional eligibility requirements, see Pub. 501.

**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 when you file your tax return.

**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](http://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 5. 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 5 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a . . . . . **2a** \$ \_\_\_\_\_

**b** Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 5 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 (plus any other additional amount you want withheld) . . . . . **4** \$ \_\_\_\_\_

Step 4(b)—Deductions Worksheet (Keep for your records.)



See the Instructions for Schedule 1-A (Form 1040) for more information about whether you qualify for the deductions on lines 1a, 1b, 1c, 3a, and 3b.

1 Deductions for qualified tips, overtime compensation, and passenger vehicle loan interest.

a **Qualified tips.** If your total income is less than \$150,000 (\$300,000 if married filing jointly), enter an estimate of your qualified tips up to \$25,000 . . . . . 1a \$ \_\_\_\_\_

b **Qualified overtime compensation.** If your total income is less than \$150,000 (\$300,000 if married filing jointly), enter an estimate of your qualified overtime compensation up to \$12,500 (\$25,000 if married filing jointly) of the “and-a-half” portion of time-and-a-half compensation . . . . . 1b \$ \_\_\_\_\_

c **Qualified passenger vehicle loan interest.** If your total income is less than \$100,000 (\$200,000 if married filing jointly), enter an estimate of your qualified passenger vehicle loan interest up to \$10,000 . . . . . 1c \$ \_\_\_\_\_

2 Add lines 1a, 1b, and 1c. Enter the result here . . . . . 2 \$ \_\_\_\_\_

3 **Seniors age 65 or older.** If your total income is less than \$75,000 (\$150,000 if married filing jointly):

a Enter \$6,000 if you are age 65 or older before the end of the year . . . . . 3a \$ \_\_\_\_\_

b Enter \$6,000 if your spouse is age 65 or older before the end of the year and has a social security number valid for employment . . . . . 3b \$ \_\_\_\_\_

4 Add lines 3a and 3b. Enter the result here . . . . . 4 \$ \_\_\_\_\_

5 Enter an estimate of your student loan interest, deductible IRA contributions, educator expenses, alimony paid, and certain other adjustments from Schedule 1 (Form 1040), Part II. See Pub. 505 for more information . . . . . 5 \$ \_\_\_\_\_

6 **Itemized deductions.** Enter an estimate of your 2026 itemized deductions from Schedule A (Form 1040). Such deductions may include qualifying:

a **Medical and dental expenses.** Enter expenses in excess of 7.5% (0.075) of your total income . . . . . 6a \$ \_\_\_\_\_

b **State and local taxes.** If your total income is less than \$505,000 (\$252,500 if married filing separately), enter state and local taxes paid up to \$40,400 (\$20,200 if married filing separately) . . . . . 6b \$ \_\_\_\_\_

c **Home mortgage interest.** If your home acquisition debt is less than \$750,000 (\$375,000 if married filing separately), enter your home mortgage interest expense (including mortgage insurance premiums) . . . . . 6c \$ \_\_\_\_\_

d **Gifts to charities.** Enter contributions in excess of 0.5% (0.005) of your total income . . . . . 6d \$ \_\_\_\_\_

e **Other itemized deductions.** Enter the amount for other itemized deductions . . . . . 6e \$ \_\_\_\_\_

7 Add lines 6a, 6b, 6c, 6d, and 6e. Enter the result here . . . . . 7 \$ \_\_\_\_\_

8 **Limitation on itemized deductions.**

a Enter your total income . . . . . 8a \$ \_\_\_\_\_

b Subtract line 4 from line 8a. If line 4 is greater than line 8a, enter -0- here and on line 10. Skip line 9 . . . . . 8b \$ \_\_\_\_\_

9 Enter: { • \$768,700 if you’re married filing jointly or a qualifying surviving spouse } . . . . . 9 \$ \_\_\_\_\_  
 { • \$640,600 if you’re single or head of household }  
 { • \$384,350 if you’re married filing separately }

10 If line 9 is greater than line 8b, enter the amount from line 7. Otherwise, multiply line 7 by 94% (0.94) and enter the result here . . . . . 10 \$ \_\_\_\_\_

11 **Standard deduction.**

Enter: { • \$32,200 if you’re married filing jointly or a qualifying surviving spouse } . . . . . 11 \$ \_\_\_\_\_  
 { • \$24,150 if you’re head of household }  
 { • \$16,100 if you’re single or married filing separately }

12 **Cash gifts to charities.** If you take the standard deduction, enter cash contributions up to \$1,000 (\$2,000 if married filing jointly) . . . . . 12 \$ \_\_\_\_\_

13 Add lines 11 and 12. Enter the result here . . . . . 13 \$ \_\_\_\_\_

14 If line 10 is greater than line 13, subtract line 11 from line 10 and enter the result here. If line 13 is greater than line 10, enter the amount from line 12 . . . . . 14 \$ \_\_\_\_\_

15 Add lines 2, 4, 5, and 14. Enter the result here and in Step 4(b) of Form W-4 . . . . . 15 \$ \_\_\_\_\_

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

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

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

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

### Married Filing Jointly or Qualifying Surviving Spouse

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$0	\$480	\$850	\$850	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020
\$10,000 - 19,999	0	480	1,480	1,850	2,050	2,220	2,220	2,220	2,220	2,220	2,220	2,620
\$20,000 - 29,999	480	1,480	2,480	3,050	3,250	3,420	3,420	3,420	3,420	3,420	3,820	4,820
\$30,000 - 39,999	850	1,850	3,050	3,620	3,820	3,990	3,990	3,990	3,990	4,390	5,390	6,390
\$40,000 - 49,999	850	2,050	3,250	3,820	4,020	4,190	4,190	4,190	4,590	5,590	6,590	7,590
\$50,000 - 59,999	1,020	2,220	3,420	3,990	4,190	4,360	4,360	4,760	5,760	6,760	7,760	8,760
\$60,000 - 69,999	1,020	2,220	3,420	3,990	4,190	4,360	4,760	5,760	6,760	7,760	8,760	9,760
\$70,000 - 79,999	1,020	2,220	3,420	3,990	4,190	4,760	5,760	6,760	7,760	8,760	9,760	10,760
\$80,000 - 99,999	1,020	2,220	3,420	4,240	5,440	6,610	7,610	8,610	9,610	10,610	11,610	12,610
\$100,000 - 149,999	1,870	4,070	6,270	7,840	9,040	10,210	11,210	12,210	13,210	14,210	15,360	16,560
\$150,000 - 239,999	1,870	4,100	6,500	8,270	9,670	11,040	12,240	13,440	14,640	15,840	17,040	18,240
\$240,000 - 319,999	2,040	4,440	6,840	8,610	10,010	11,380	12,580	13,780	14,980	16,180	17,380	18,580
\$320,000 - 364,999	2,040	4,440	6,840	8,610	10,010	11,380	12,580	13,860	15,860	17,860	19,860	21,860
\$365,000 - 524,999	2,720	5,920	9,390	12,260	14,760	17,230	19,530	21,830	24,130	26,430	28,730	31,030
\$525,000 and over	3,140	6,840	10,540	13,610	16,310	18,980	21,480	23,980	26,480	28,980	31,480	33,990

### Single or Married Filing Separately

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$90	\$850	\$1,020	\$1,020	\$1,020	\$1,070	\$1,870	\$1,870	\$1,870	\$1,870	\$1,870	\$1,970
\$10,000 - 19,999	850	1,780	1,980	1,980	2,030	3,030	3,830	3,830	3,830	3,830	3,930	4,130
\$20,000 - 29,999	1,020	1,980	2,180	2,230	3,230	4,230	5,030	5,030	5,030	5,130	5,330	5,530
\$30,000 - 39,999	1,020	1,980	2,230	3,230	4,230	5,230	6,030	6,030	6,130	6,330	6,530	6,730
\$40,000 - 59,999	1,020	2,880	4,080	5,080	6,080	7,080	7,950	8,150	8,350	8,550	8,750	8,950
\$60,000 - 79,999	1,870	3,830	5,030	6,030	7,100	8,300	9,300	9,500	9,700	9,900	10,100	10,300
\$80,000 - 99,999	1,870	3,830	5,100	6,300	7,500	8,700	9,700	9,900	10,100	10,300	10,500	10,700
\$100,000 - 124,999	2,030	4,190	5,590	6,790	7,990	9,190	10,190	10,390	10,590	10,940	11,940	12,940
\$125,000 - 149,999	2,040	4,200	5,600	6,800	8,000	9,200	10,200	10,950	11,950	12,950	13,950	14,950
\$150,000 - 174,999	2,040	4,200	5,600	6,800	8,150	10,150	11,950	12,950	13,950	14,950	16,170	17,470
\$175,000 - 199,999	2,040	4,200	6,150	8,150	10,150	12,150	13,950	15,020	16,320	17,620	18,920	20,220
\$200,000 - 249,999	2,720	5,680	7,880	10,140	12,440	14,740	16,840	18,140	19,440	20,740	22,040	23,340
\$250,000 - 449,999	2,970	6,230	8,730	11,030	13,330	15,630	17,730	19,030	20,330	21,630	22,930	24,240
\$450,000 and over	3,140	6,600	9,300	11,800	14,300	16,800	19,100	20,600	22,100	23,600	25,100	26,610

### Head of Household

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$280	\$850	\$950	\$1,020	\$1,020	\$1,020	\$1,020	\$1,560	\$1,870	\$1,870	\$1,870
\$10,000 - 19,999	280	1,280	1,950	2,150	2,220	2,220	2,220	2,760	3,760	4,070	4,070	4,210
\$20,000 - 29,999	850	1,950	2,720	2,920	2,980	2,980	3,520	4,520	5,520	5,830	5,980	6,180
\$30,000 - 39,999	950	2,150	2,920	3,120	3,180	3,720	4,720	5,720	6,720	7,180	7,380	7,580
\$40,000 - 59,999	1,020	2,220	2,980	3,570	4,640	5,640	6,640	7,750	8,950	9,460	9,660	9,860
\$60,000 - 79,999	1,020	2,610	4,370	5,570	6,640	7,750	8,950	10,150	11,350	11,860	12,060	12,260
\$80,000 - 99,999	1,870	4,070	5,830	7,150	8,410	9,610	10,810	12,010	13,210	13,720	13,920	14,120
\$100,000 - 124,999	1,870	4,270	6,230	7,630	8,900	10,100	11,300	12,500	13,700	14,210	14,720	15,720
\$125,000 - 149,999	2,040	4,440	6,400	7,800	9,070	10,270	11,470	12,670	14,580	15,890	16,890	17,890
\$150,000 - 174,999	2,040	4,440	6,400	7,800	9,070	10,580	12,580	14,580	16,580	17,890	18,890	20,170
\$175,000 - 199,999	2,040	4,440	6,400	8,510	10,580	12,580	14,580	16,580	18,710	20,320	21,620	22,920
\$200,000 - 249,999	2,720	5,920	8,680	10,900	13,270	15,570	17,870	20,170	22,470	24,080	25,380	26,680
\$250,000 - 449,999	2,970	6,470	9,540	12,040	14,410	16,710	19,010	21,310	23,610	25,220	26,520	27,820
\$450,000 and over	3,140	6,840	10,110	12,810	15,380	17,880	20,380	22,880	25,380	27,190	28,690	30,190



# Employment Eligibility Verification

## Department of Homeland Security

### U.S. Citizenship and Immigration Services

**USCIS**  
**Form I-9**  
OMB No.1615-0047  
Expires 05/31/2027

**START HERE: Employers must ensure the form instructions are available to employees when completing this form. Employers are liable for failing to comply with the requirements for completing this form. See below and the [Instructions](#).**

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

**Section 1. Employee Information and Attestation:** Employees must complete and sign Section 1 of Form I-9 no later than the **first day of employment**, but not before accepting a job offer.

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

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

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

	List A	OR	List B	AND	List C
Document Title 1					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 2 (if any)	<p><b>Additional Information</b></p>    <p>Check here if you used an alternative procedure authorized by DHS to examine documents.</p>				
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 3 (if any)					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					

<p><b>Certification:</b> I attest, under penalty of perjury, that (1) I have examined the documentation presented by the above-named employee, (2) the above-listed documentation appears to be genuine and to relate to the employee named, and (3) to the best of my knowledge, the employee is authorized to work in the United States.</p>		<p>First Day of Employment (mm/dd/yyyy):</p>
<p>Last Name, First Name and Title of Employer or Authorized Representative</p>		<p>Signature of Employer or Authorized Representative</p>
<p>Employer's Business or Organization Name</p>		<p>Employer's Business or Organization Address, City or Town, State, ZIP Code</p>
		<p>Today's Date (mm/dd/yyyy)</p>

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

## LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

\* Documents extended by the issuing authority are considered unexpired.

Employees may present one selection from List A or a combination of one selection from List B and one selection from List C.

**Examples of many of these documents appear in the Handbook for Employers (M-274).**

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

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



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

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

USCIS  
Form I-9  
Supplement A  
OMB No. 1615-0047  
Expires 05/31/2027

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

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

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

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

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

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

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

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

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



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

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

**USCIS**  
**Form I-9**  
**Supplement B**  
OMB No. 1615-0047  
Expires 05/31/2027

Last Name ( <i>Family Name</i> ) from Section 1.	First Name ( <i>Given Name</i> ) from Section 1.	Middle initial (if any) from Section 1.
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**Instructions:** This supplement replaces Section 3 on the previous version of Form I-9. Only use this page if your employee requires reverification, is rehired within three years of the date the original Form I-9 was completed, or provides proof of a legal name change. Enter the employee's name in the fields above. Use a new section for each reverification or rehire. Review the Form I-9 instructions before completing this page. Keep this page as part of the employee's Form I-9 record. Additional guidance can be found in the [Handbook for Employers: Guidance for Completing Form I-9 \(M-274\)](#)

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

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

Document Title	Document Number (if any)	Expiration Date (if any) ( <i>mm/dd/yyyy</i> )
----------------	--------------------------	--

**I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.**

Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date ( <i>mm/dd/yyyy</i> )
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Additional Information (Initial and date each notation.)	Check here if you used an alternative procedure authorized by DHS to examine documents.
--	---

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

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

Document Title	Document Number (if any)	Expiration Date (if any) ( <i>mm/dd/yyyy</i> )
----------------	--------------------------	--

**I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.**

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

Additional Information (Initial and date each notation.)	Check here if you used an alternative procedure authorized by DHS to examine documents.
--	---

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

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

Document Title	Document Number (if any)	Expiration Date (if any) ( <i>mm/dd/yyyy</i> )
----------------	--------------------------	--

**I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.**

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

Additional Information (Initial and date each notation.)	Check here if you used an alternative procedure authorized by DHS to examine documents.
--	---

Client Name: \_\_\_\_\_

Employee Last Name: \_\_\_\_\_ Employee First Name: \_\_\_\_\_ Middle Initial: \_\_\_\_\_

Employee Social Security Number: \_\_\_\_\_

Request Action:  New  Change

Primary Account Bank Name: \_\_\_\_\_

Account Type:  Checking  Savings  Payroll Debit Card

Routing Number\* (9 digits): \_\_\_\_\_ Account Number: \_\_\_\_\_

Deposit Rule:  Available Balance  Dollar Amount \$ \_\_\_\_\_  Percent Amount \_\_\_\_\_ %

Secondary Account Bank Name: \_\_\_\_\_

Account Type:  Checking  Savings  Payroll Debit Card

Routing Number\*: (9 digits) \_\_\_\_\_ Account Number: \_\_\_\_\_

Deposit Rule:  Available Balance  Dollar Amount \$ \_\_\_\_\_  Percent Amount \_\_\_\_\_ %

Name (please print): \_\_\_\_\_

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

I authorize FrankCrum to initiate credit and/or debit entries to my account(s). To ensure the accuracy of the information provided to FrankCrum, I authorize FrankCrum to verbally verify the information provided herein with the applicable financial institution if necessary. The availability of funds is subject to my financial institution's policy and procedures. I will verify that my payroll funds have been deposited, cleared, and are available prior to processing automatic debits, writing checks, and debiting my account against the deposited payroll amount. FrankCrum is not responsible for overdrafts or fees on my

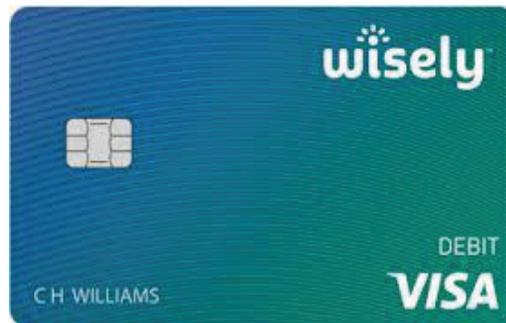
account(s). The accounts listed above must be in my name. A paper check will be issued for the remaining balance when the deposit rule totals less than 100%. Direct deposit may be cancelled if I provide FrankCrum with written notification, upon notification from the client, or by FrankCrum. FrankCrum and the financial institution must be provided with a reasonable opportunity to act on cancellation of the direct deposit. Upon cancellation, any further wages due to me will be in the form of a paper check.

**Example for Direct Deposit**



\*Bank Routing No. Bank Account No. Check No.

**Example for Payroll Debit Card**



\*FrankCrum's Payroll Routing Number: 071922476

Note: An incorrect account and/or routing number may result in a \$7.00 reprocessing fee.

**INTERNAL USE ONLY**

Verified by: _____	Date: _____
Processed by: _____	Date: _____



FrankCrum  
New Hampshire  
Worksite Employee Manual

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## 1000. INTRODUCTION

**FRANKCRUM 1, INC.**, ("FrankCrum" or "the Company") is pleased that your employer has decided to use our payroll services. We believe that you will find your relationship with us to be convenient and helpful.

This FrankCrum New Hampshire Worksite Employee Manual sets forth the relationship between you and FrankCrum as well as general guidelines applicable to all New Hampshire employees on FrankCrum's payroll.

This is not meant to replace any policies or procedures of your worksite employer and your employer may also issue an employee handbook that identifies specific policies and procedures you are expected to comply with. Likewise, the terms of individual written employment contracts you may have with your worksite employer will remain in force pursuant to the terms of such contract.

We ask you to read and familiarize yourself with the information in this Manual.

With or without prior notice, FrankCrum reserves the right to revise, modify, delete or add to any and all policies, procedures, or benefits stated in this manual or in any other related document. No oral statements or representations can in any way change or alter the provisions of this manual.

This manual sets forth the relationship between you and FrankCrum as a worksite employee. Nothing in this manual or in any other personnel document, including benefit plan descriptions, creates or is intended to create a promise or representation of continued employment for any employee.

If you have any questions concerning the contents of this manual, please consult your worksite supervisor to request they seek additional information or clarification from FrankCrum.

## **2000. EMPLOYMENT**

### **2001. Equal Employment Opportunity**

FrankCrum is an equal opportunity employer. Company policy prohibits unlawful discrimination based on race, color, creed, sex (including pregnancy), religion, marital status, age, national origin or ancestry, physical or mental disability, medical condition, genetic information, sexual orientation, veteran status, or any other consideration made unlawful by federal, state, or local laws. All such discrimination is unlawful and prohibited by the Company.

### **2002. Individuals with Disabilities**

The Americans with Disabilities Act (ADA) and the Americans with Disabilities Amendments Act, known as the ADAAA, are federal laws which, in conjunction with state law, prohibit employers from discriminating against applicants and individuals with disabilities.

It is the policy of the Company to comply with all federal and state laws concerning the employment of persons with disabilities and to advise your worksite employer how to act in accordance with regulations and guidance issued by the Equal Employment Opportunity Commission (EEOC).

Your worksite employer is responsible for implementing this policy, including resolution of reasonable accommodation requests, and may be contacted with any questions.

### **2003. Anti-Harassment**

Prohibited unlawful harassment includes, but is not limited to, the following: any harassment or use by anyone in its employ of any derogatory epithet (whether verbal, written or gestural) based on race, color, creed, sex (including pregnancy), religion, marital status, age, national origin or ancestry, physical or mental disability, medical condition, genetic information, sexual orientation, veteran status, or any other consideration made unlawful by federal, state or local laws; or sexual harassment, defined as:

- unwanted sexual advances, or visual, verbal or physical conduct of a sexual nature; or
- any form of sexually offensive behavior including gender-based harassment of a person of the same sex as the harasser when;
  1. submission to the conduct is made explicitly or implicitly a term or condition of an individual's employment,
  2. submission to or rejection of the conduct by an individual is used for employment decisions affecting an individual, or
  3. such conduct has the purpose or effect of unreasonably interfering with the employee's work performance or creating an intimidating, hostile, or offensive work environment.

If you feel you or another employee is being unlawfully harassed, you are strongly encouraged to report that belief immediately, either:

- to your worksite supervisor (either in writing or personally), or
- to your worksite supervisor's superior, if you believe your supervisor is violating this policy, or
- to the worksite CEO/President or Owner

#### **Retaliation**

Retaliation occurs if an employer takes adverse action against an employee who complains about harassment or discrimination if such action may likely discourage a reasonable employee from making or supporting a claim of harassment or discrimination. Harassment and discrimination may be based on a protected status as outlined in the Company Equal Employment Opportunity policy. Examples of adverse action may include, depending on the circumstances, demotion, failure to promote, termination, change of work hours or change of job duties. Another type of retaliation occurs when co-workers ostracize, employ derogatory epithets (verbal, written or gestural) against or otherwise harass an employee because he or she has complained about discrimination or harassment.

If you feel you have been retaliated against based on a complaint, please notify management at your worksite immediately.

#### **2004. General Grievance Procedure**

The purpose of this policy is to provide a quick, effective and consistently-applied method for an employee to present his/her concerns to management and have those concerns internally resolved.

Problems, misunderstandings and frustrations may arise in the workplace. Therefore, an employee who is confronted with a problem may use the procedure described below to resolve or clarify his or her concerns.

##### **PROCEDURE**

Employees should initially direct their concerns to their immediate worksite supervisor. If the discussion with the immediate worksite supervisor does not resolve the problem to the mutual satisfaction of the employee and the supervisor, or if the supervisor does not respond to the complaint, or the complaint involves the employee's supervisor, the employee should submit a written complaint to the worksite supervisor's superior or worksite human resource department, or worksite CEO/President or Owner. The submission of the written complaint should include:

1. The problem and the date when the incident occurred.
2. Suggestions on ways to resolve the problem
3. A copy of the immediate supervisor's written response or a summary of his or her verbal response and the date when the employee met with the immediate supervisor. If the supervisor provided no response, the complaint should state this.

Employees should request assistance with writing their complaints from worksite management.

Because problems are best resolved on an individual basis, the conflict resolution procedure should be initiated by individual employees and not by groups of employees.

#### **2005. Employment At-Will**

Employment with the Company is on an "at-will" basis. Employment at-will may be terminated at the will of either the Company, your worksite employer or the employee. Employment may be terminated with or without cause, and with or without notice, at any time by you, the worksite employer or the Company. Terms and conditions of employment with the Company may be modified at the sole discretion of the Company with or without cause and with or without notice. No implied contract concerning any employment-based decision or terms and conditions of employment can be established by any other statement, conduct, policy, or practice.

#### **2006. Personal Information**

Your worksite employer is responsible for maintaining your employment personnel record. You are responsible for advising your worksite employer and FrankCrum of any changes in your contact information or bank information if you are enrolled in direct deposit.

#### **2007. Injury Reporting Procedure**

Employees are required to report any work-related injury or illness, no matter how small, to their immediate supervisor at the worksite. The supervisor will supply, and the employee shall help the supervisor complete the required injury and illness incident report to submit to FrankCrum when applicable. An employee who needs assistance with filing a claim for workers' compensation should contact their worksite human resources department or a supervisor as soon as possible. Failure to submit a timely claim can adversely affect workers' compensation benefits.

**3000. EMPLOYMENT AND PAYROLL**

**3001. Employment Status**

Your employment with FrankCrum is only in effect once your worksite employer has submitted all the appropriate documentation and working hours and/or pay information to FrankCrum, has paid for the services, and FrankCrum has accepted and activated your employment status. Additionally, your employment with FrankCrum will terminate upon notice of employment termination provided to FrankCrum by your worksite employer or in the event there is no payroll activity for thirty (30) days or more, with the exception of notice to FrankCrum of an employee leave of absence. Payroll inactivity for thirty (30) days or more will lead to automatic termination of employment with FrankCrum and employment can only be re-established if your worksite employer submits working hours and funds for the payroll.

**3002. Work Hours, Rest and Meal Periods**

Your worksite employer will advise you of your work hours and any rest or meal periods they offer.

**3003. Breaks for Nursing Mothers**

If you are a nursing mother and require breaks to express breast milk during the day, please contact a supervisor at your worksite employer for information and to make arrangements to accommodate your needs.

**3004. Attendance, Absence and Punctuality Standards**

Your worksite employer will advise you of their attendance policy.

**3005. Paydays and Time Records**

So that you are paid properly for all time worked and that no improper deductions are made, it is your responsibility to accurately record all time worked and review your paychecks promptly to identify and report any errors.

Employees required to submit time records must do so by the date set by their worksite employer. The time record should show all hours worked and vacation or leave hours.

*Paydays*

Your worksite employer will advise you of the regular paydays and their seven-day workweek. Please review your pay stub upon receipt to ensure it is accurate. If you believe your wages have been subject to any improper deductions, your pay does not accurately reflect all hours worked, or you have inadvertently been overpaid, you should report your concerns to your worksite supervisor and/or your worksite employer human resources immediately.

**3006. Employee Separation Procedures**

Your worksite employer is the sole decision-maker regarding the termination of your worksite employment as well as any internal policies regarding employees' requirement to give notice of voluntary termination. Consult with your worksite supervisor or worksite employer human resources regarding any such requirement.

FrankCrum accepts notices of employee terminations and removes employees from the payroll pursuant to your worksite employer's instructions.

#### **4000. EMPLOYEE BENEFITS AND LEAVE**

##### **4001. Employee Benefits**

Any benefits provided by the Company or your worksite employer will be explained in a separate document and may change from time to time at the discretion of management. If you have questions regarding benefits which may apply to you, please contact your management.

Any other benefits such as paid time off (vacation, sick, personal, holiday) offered by your worksite employer will be explained separately.

Likewise, any other policies regarding time away from work including but not limited to personal leaves of absence, bereavement leave, pregnancy disability leave, crime victims leave, jury duty or witness leave, military leave and state of emergency leave will be explained and managed by your worksite employer.

**EMPLOYEE ACKNOWLEDGMENT**

I hereby acknowledge receipt of the **FrankCrum New Hampshire Worksite Employee Manual**. I have read, understand, and agree with the information contained therein. I understand that, except for the employment at-will policy, the Company can change any and all relationships or practices at any time.

I understand that if my worksite employer submits the required FrankCrum worksite employee enrollment forms and working hours for me and my application is accepted by FrankCrum, I will become a FrankCrum employee assigned to my worksite employer as of the first day for which they report payroll and hours worked to FrankCrum. My receipt of wages from FrankCrum for hours worked as a worksite employee with my worksite employer will confirm my agreement to be a FrankCrum employee and that FrankCrum may provide any notice to me, including but not limited to, notice required by federal, state, or local law, by providing such notice to me on a statement of earnings or via electronic means (such as e-mail or posting the notice on a website). I understand that (1) FrankCrum is a licensed PEO company and has a contract with my worksite employer to process their payroll and provide other administrative services, (2) unless otherwise advised by FrankCrum, while I am a FrankCrum employee, I will be covered by workers' compensation insurance provided through FrankCrum for pay periods in which my worksite employer submits my working hours and pays FrankCrum, (3) if I am removed from my worksite employers or FrankCrum's payroll at any time, I will no longer be covered by workers' compensation insurance provided through FrankCrum, (4) I am an at-will employee and I agree that my worksite employer, FrankCrum, or I can terminate the employment relationship at any time and that the terms and conditions of my employment may be changed without cause and without notice at any time, and that no one other than the President of FrankCrum has the authority to enter into any agreement to the contrary.

My signature below certifies that I understand the foregoing information and agree to comply with the reporting and grievance procedures contained in this document. This Agreement supersedes all prior agreements, understandings, and representations concerning my employment with FrankCrum. I understand this Manual in no way replaces or nullifies any internal rules, policies or procedures of my worksite employer but only clarifies my relationship as an employee with FrankCrum.

DATED: \_\_\_\_\_

\_\_\_\_\_  
Worksite Employer Name

\_\_\_\_\_  
Employee Name

\_\_\_\_\_  
Employee Signature