

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 **new hire packet** is your employee information and should be completed on or before your employee's first working day and provided to Hjerpe & Tennison CPAs immediately. *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 well in advance of the employee's first pay date as state withholding and unemployment registrations may be needed before the employee can be paid!*

- **Employee Information Form**: page two of the new hire packet: you should complete as a summary of employee's information within the forms below. [You will return this form to Hjerpe & Tennison.](#)
- **Direct Deposit Agreement Form**: each employee to complete. [You will return this form to Hjerpe & Tennison.](#)
- **Federal W-4 Form**: each employee to complete. [You will return this form to Hjerpe & Tennison.](#)
- **State W-4 (if applicable) Form**: each employee to complete. [You will return this form to Hjerpe & Tennison.](#)
- **Local Withholding (if applicable) Form**: each employee to complete. [You will return this form to Hjerpe & Tennison.](#)
- **New Hire Reporting Form (state)**: ADP will report to the state on your behalf, however a completed original form should be **kept for your records in the employee's file.**
- **I-9 Employment Eligibility**: 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 REMEMBER TO TYPE ALL FORMS RETURNED TO HJERPE & TENNISON

THIS IS A FULLY DIGITAL/FILLABLE PDF - PLEASE TYPE ALL INFORMATION - HANDWRITTEN FORMS MAYBE BE REJECTED

COMPANY NAME

Company Legal Name - As shown on SS-4/FEIN letter

EMPLOYEE INFORMATION

First Name, Middle Initial, Last Name

(as it appears on Driver's License Social Security Card)

Gender Man/Male Woman/Female

Street Address

City, State & Zipcode

County

Phone Number

E-mail to receive paystub registration - **not previously used by ADP**

Social Security Number

Date of Birth

Hire Date

Rehire? yes no

Is the employee:

a US citizen yes no

a foreign national yes no

on a student visa/other visa yes no

Direct Deposit Form completed

yes no

→ **send to Hjerpe & Tension with employee info sheet**

Tax forms completed

Federal

yes no

State

yes no

Local taxes (if applicable)

yes no

} **make sure to include
all tax forms when sending
employee info sheet to Hjerpe & Tension**

Pay Type

Hourly Salary

Standard Hours (if required by state)

Employment Type

Full Time Part Time Temporary

Seasonal

yes no

Owner/Officer

yes no

Job Title

Pay Rate/Salary

Hourly
Per Pay Period
Annually

Additional Pay Rates

Additional Deductions

Description (child supports/garnishment)

Amount/Frequency

If any Child Support or Wage Garnishment deductions apply, please send copy of IWO or Court order

PTO* - if applicable (only one plan should apply)

Vacation Personal

accrual basis and rate of accrual

OR

front load/renewal date

per hour OR per pay period

annual amount
renewal date (Jan 1 or hire date)
maximum PTO balance
carry over hours (if any)

Paid Sick Leave **

accrual basis and rate of accrual

OR

front load/renewal date

per hour OR per pay period

annual amount
renewal date (Jan 1 or hire date)
maximum balance
carry over hours (if any)

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

**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: _____

Split Deposit Account Information

Name of Financial Institution: _____
Location of Financial Institution: _____
Routing Number: _____ ☐ Checking | ☐ Savings
Account Number: _____
Amount to Deposit _____

Signature

SIGN HERE

Authorized Signature: _____ Date: _____
Printed Name: _____

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

Form **W-4**Department of the Treasury
Internal Revenue Service**Employee's Withholding Certificate**

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

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

OMB No. 1545-0074

2025**Step 1:**
Enter
Personal
Information

(a) First name and middle initial

Last name

(b) Social security number

Address

City 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 or go to www.ssa.gov.(c) ☐ Single or Married filing separately☐ Married filing jointly or Qualifying surviving spouse☐ 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.)

TIP: Consider using the estimator at 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.

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 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 (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (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.)

Step 3:
Claim
Dependent
and Other
Credits

If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):

Multiply the number of qualifying children under age 17 by \$2,000 \$

Multiply the number of other dependents by \$500 \$

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):
Other
Adjustments

(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. This may include interest, dividends, and retirement income

4(a) \$

(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 knowledge and belief, is true, 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
employmentEmployer identification
number (EIN)

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.

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 2025 if you meet both of the following conditions: you had no federal income tax liability in 2024 **and** you expect to have no federal income tax liability in 2025. You had no federal income tax liability in 2024 if (1) your total tax on line 24 on your 2024 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 2025 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 17, 2026.

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. 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 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 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 2025 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 **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 4 and enter this amount on line 2b **2b** \$ _____
 - c** Add the amounts from lines 2a and 2b and enter the result on line 2c **2c** \$ _____
- 3** Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. **3** _____
- 4 Divide** the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (along with any other additional amount you want withheld) **4** \$ _____

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

- 1** Enter an estimate of your 2025 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:

{	• \$30,000 if you're married filing jointly or a qualifying surviving spouse
	• \$22,500 if you're head of household
	• \$15,000 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.

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	\$700	\$850	\$910	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020
\$10,000 - 19,999	0	700	1,700	1,910	2,110	2,220	2,220	2,220	2,220	2,220	2,220	3,220
\$20,000 - 29,999	700	1,700	2,760	3,110	3,310	3,420	3,420	3,420	3,420	3,420	4,420	5,420
\$30,000 - 39,999	850	1,910	3,110	3,460	3,660	3,770	3,770	3,770	3,770	4,770	5,770	6,770
\$40,000 - 49,999	910	2,110	3,310	3,660	3,860	3,970	3,970	3,970	4,970	5,970	6,970	7,970
\$50,000 - 59,999	1,020	2,220	3,420	3,770	3,970	4,080	4,080	5,080	6,080	7,080	8,080	9,080
\$60,000 - 69,999	1,020	2,220	3,420	3,770	3,970	4,080	5,080	6,080	7,080	8,080	9,080	10,080
\$70,000 - 79,999	1,020	2,220	3,420	3,770	3,970	5,080	6,080	7,080	8,080	9,080	10,080	11,080
\$80,000 - 99,999	1,020	2,220	3,420	4,620	5,820	6,930	7,930	8,930	9,930	10,930	11,930	12,930
\$100,000 - 149,999	1,870	4,070	6,270	7,620	8,820	9,930	10,930	11,930	12,930	14,010	15,210	16,410
\$150,000 - 239,999	1,870	4,240	6,640	8,190	9,590	10,890	12,090	13,290	14,490	15,690	16,890	18,090
\$240,000 - 259,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$260,000 - 279,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$280,000 - 299,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$300,000 - 319,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,170	19,170
\$320,000 - 364,999	2,040	4,440	6,840	8,390	9,790	11,100	12,470	14,470	16,470	18,470	20,470	22,470
\$365,000 - 524,999	2,790	6,290	9,790	12,440	14,940	17,350	19,650	21,950	24,250	26,550	28,850	31,150
\$525,000 and over	3,140	6,840	10,540	13,390	16,090	18,700	21,200	23,700	26,200	28,700	31,200	33,700

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	\$200	\$850	\$1,020	\$1,020	\$1,020	\$1,370	\$1,870	\$1,870	\$1,870	\$1,870	\$1,870	\$2,040
\$10,000 - 19,999	850	1,700	1,870	1,870	2,220	3,220	3,720	3,720	3,720	3,720	3,890	4,090
\$20,000 - 29,999	1,020	1,870	2,040	2,390	3,390	4,390	4,890	4,890	4,890	5,060	5,260	5,460
\$30,000 - 39,999	1,020	1,870	2,390	3,390	4,390	5,390	5,890	5,890	6,060	6,260	6,460	6,660
\$40,000 - 59,999	1,220	3,070	4,240	5,240	6,240	7,240	7,880	8,080	8,280	8,480	8,680	8,880
\$60,000 - 79,999	1,870	3,720	4,890	5,890	7,030	8,230	8,930	9,130	9,330	9,530	9,730	9,930
\$80,000 - 99,999	1,870	3,720	5,030	6,230	7,430	8,630	9,330	9,530	9,730	9,930	10,130	10,580
\$100,000 - 124,999	2,040	4,090	5,460	6,660	7,860	9,060	9,760	9,960	10,160	10,950	11,950	12,950
\$125,000 - 149,999	2,040	4,090	5,460	6,660	7,860	9,060	9,950	10,950	11,950	12,950	13,950	14,950
\$150,000 - 174,999	2,040	4,090	5,460	6,660	8,450	10,450	11,950	12,950	13,950	15,080	16,380	17,680
\$175,000 - 199,999	2,040	4,290	6,450	8,450	10,450	12,450	13,950	15,230	16,530	17,830	19,130	20,430
\$200,000 - 249,999	2,720	5,570	7,900	10,200	12,500	14,800	16,600	17,900	19,200	20,500	21,800	23,100
\$250,000 - 399,999	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
\$400,000 - 449,999	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
\$450,000 and over	3,140	6,490	9,160	11,660	14,160	16,660	18,660	20,160	21,660	23,160	24,660	26,160

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	\$450	\$850	\$1,000	\$1,020	\$1,020	\$1,020	\$1,020	\$1,870	\$1,870	\$1,870	\$1,890
\$10,000 - 19,999	450	1,450	2,000	2,200	2,220	2,220	2,220	3,180	4,070	4,070	4,090	4,290
\$20,000 - 29,999	850	2,000	2,600	2,800	2,820	2,820	3,780	4,780	5,670	5,690	5,890	6,090
\$30,000 - 39,999	1,000	2,200	2,800	3,000	3,020	3,980	4,980	5,980	6,890	7,090	7,290	7,490
\$40,000 - 59,999	1,020	2,220	2,820	3,830	4,850	5,850	6,850	8,050	9,130	9,330	9,530	9,730
\$60,000 - 79,999	1,020	3,030	4,630	5,830	6,850	8,050	9,250	10,450	11,530	11,730	11,930	12,130
\$80,000 - 99,999	1,870	4,070	5,670	7,060	8,280	9,480	10,680	11,880	12,970	13,170	13,370	13,570
\$100,000 - 124,999	1,950	4,350	6,150	7,550	8,770	9,970	11,170	12,370	13,450	13,650	14,650	15,650
\$125,000 - 149,999	2,040	4,440	6,240	7,640	8,860	10,060	11,260	12,860	14,740	15,740	16,740	17,740
\$150,000 - 174,999	2,040	4,440	6,240	7,640	8,860	10,860	12,860	14,860	16,740	17,740	18,940	20,240
\$175,000 - 199,999	2,040	4,440	6,640	8,840	10,860	12,860	14,860	16,910	19,090	20,390	21,690	22,990
\$200,000 - 249,999	2,720	5,920	8,520	10,960	13,280	15,580	17,880	20,180	22,360	23,660	24,960	26,260
\$250,000 - 449,999	2,970	6,470	9,370	11,870	14,190	16,490	18,790	21,090	23,280	24,580	25,880	27,180
\$450,000 and over	3,140	6,840	9,940	12,640	15,160	17,660	20,160	22,660	25,050	26,550	28,050	29,550



Montana Employee's Withholding and Exemption Certificate

MW-4
V5 12/2024

Employee's first name and middle initial	Last name	Social Security Number								
Physical address										
City									State	ZIP Code

Complete Form MW-4 so that your employer can withhold the correct Montana income tax from your pay. See **Employee Instructions** on the back of this form before completing this form.

1. Federal filing status

- ☐ a. Single or married filing separately (If you have multiple jobs, complete the Multiple Jobs Worksheet.)
- ☐ b. Married filing jointly or qualifying surviving spouse (If you and your spouse have multiple jobs, see line 2.)
- ☐ c. Head of household

2. ☐ **Married Filing Jointly with Both Spouses Working.** If you are married and you and your spouse are both working and earn similar incomes, mark the box. If you and your spouse have multiple jobs, and your spouse earns significantly more or less than you, do not mark this box. Instead, mark box 1b, then complete the Multiple Jobs Worksheet on page 2 and enter the result on line 3.

3. Extra withholding.

Enter any additional tax you want withheld from your wages each pay period. 3. _____

4. **Specified withholding.** Enter the amount you want to withhold from retirement distributions or unemployment compensation. If you expect to report large federal adjustments, federal itemized deductions, Montana subtractions, and/or Montana tax credits, you can direct your employer to withhold the amount you report on this line. (See instructions) 4. _____

5. Exemptions for Tax Year ☐☐☐☐

You may be entitled to claim an exemption from Montana income tax withholding if your income is exempt from Montana income tax. Mark the box to indicate the reason you believe you are exempt from Montana income tax.

- ☐ a. I am exempt because I am an enrolled member of a registered tribe, I live on the reservation of that tribe, and I earn wages from work performed on that reservation. (You must complete line 1 or 2.)
- ☐ b. I am exempt because I am a member of the Reserve or National Guard and my compensation is earned under U.S.C. Title 10. (You must complete line 1 or 2.)
- ☐ c. I am exempt because I am a North Dakota resident.
- ☐ d. I am exempt because I am a resident of another state living in Montana solely to be with my spouse, who is a resident of the same state and a member of the U.S. armed forces assigned to a military location in Montana.

Under penalty of false swearing, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete. (This form is not valid unless you sign it.)

Employee's Signature _____

Date _____

Employer Information

Name	Federal Employer Identification Number									
Mailing Address	MT Withholding Account ID									
City	State		ZIP Code							

Multiple Jobs Worksheet

Complete this worksheet if you have multiple jobs, or if you are married filing jointly with both spouses working and checked the box on page 1, line 1b. This worksheet calculates the total extra withholding for all jobs. Complete this worksheet on the Form MW-4 for the highest paying job for the most accurate results. The amount on line 4 is the additional amount to withhold from your wages.

- 1 **Two jobs.** If you have two jobs or you are married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 5 or 6. 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 here. 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.
- 2a Find the amount from the appropriate table on page 5 or 6 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 here. 2a _____
- 2b 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 or 6 and enter this amount on line 2b. 2b _____
- 2c Add lines 2a and 2b. 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. 3 _____
- 4 Divide the annual amount on line 1 or line 2c by the amount of pay periods on line 3. Enter this amount here and on Form MW-4, line 3 of the Form MW-4 for the highest paying job (along with any other additional amount you want withheld). 4 _____

Employee's Withholding and Exemption Certificate Instructions

Employee Instructions

What's New

Line 3 is now used only to designate additional amounts an employee would like withheld from their paycheck. Line 4 is used to designate a specific amount a taxpayer would like withheld from a payment or paycheck.

Purpose

Complete Form MW-4 so that your employer can withhold the correct Montana income tax from your pay. You should complete the form when you:

- Start a new job.
- Claim to be exempt from Montana income tax withholding.

Consider completing a new Form MW-4 if your personal or financial situation changes. If you do not have enough income tax withheld from your wages, interest and/or penalties may be assessed when you file your individual income tax return.

You may also use the Form MW-4 to designate the amount you would like withheld from pension, annuity, and unemployment payments.

Line Instructions

Line 1 – Federal filing status. Select the federal filing status you will use when you file your income tax return. This will determine the standard deduction and tax rates used to compute your wage withholding. If you have multiple jobs, complete the Multiple Jobs Worksheet, and report the additional amount from line 4 of the worksheet on page 1, line 3.

Line 2 – Married Filing Jointly with Both Spouses Working. If you are married, both spouses work, and earn similar amounts, mark this box on this form and all Forms MW-4 for the other jobs. If this box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This is roughly accurate for jobs with similar pay; otherwise more tax than necessary will be withheld.

If you or your spouse have multiple jobs, or if one spouse earns significantly more than the other, do not mark this box. Instead, mark box 1b, and complete the Multiple Jobs Worksheet on the Form MW-4 of the highest paid job. Report the additional amount to withhold on line 3 on the Form MW-4 of the highest paid job.

Line 3 – Extra withholding. You may request to have an additional amount of taxes withheld from your paycheck on this line. If you want to receive a refund of withholding on your tax return, you may enter an additional amount on this line.

Line 4 – Specified withholding. Use this line to designate a specific amount you would like withheld from your paycheck or other payment. If you receive pensions or annuities, you may ask the payer to withhold a flat amount that you report on this line.

You can also use this line to have Montana income tax withheld from your unemployment compensation if you choose. Report the amount you want the payer to withhold on this line.

If your income mainly consists of wages, and you expect to report large federal adjustments, federal itemized deductions, Montana subtractions, and/or Montana tax credits, you may direct your employer to only withhold the amount you report on this line. Your employer will not use the standard calculations for withholding. To calculate the amount needed, divide the amount of your expected tax by the number of pay periods in a year. Enter the amount to be withheld rather than the standard calculation. Do not complete lines 1 or 2. If you do not complete this line, your withholding will be calculated based on the standard calculations for your filing status.

CAUTION. If you are using this line to specify an amount of wage withholding you would like your employer to withhold, completing this line may reduce the amount of tax withheld from your wages. This could result in a balance owing on your income tax return.

Line 5 – Exemptions. You must meet one of the following requirements to claim an exemption from Montana wage withholding:

- a. You are an enrolled member of an American Indian tribe living and working on the reservation of which you are an enrolled member. You must also complete line 1 or 2 because your exemption may not cover all the wages you earned in Montana.
- b. You are a member of the Montana National Guard and are receiving pay for active duty in the U.S. military under USC Title 10 orders. You must also complete line 1 or 2 because your exemption only applies to your pay derived from your USC Title 10 orders.
- c. Your wages are exempt from withholding because you are a resident of North Dakota. This exemption is available for residents of North Dakota because of the reciprocity agreement in place between North Dakota and Montana.
- d. You are the spouse of a military member assigned to duty in Montana, you and your spouse are domiciled in another state (the same state as one another) and you are present in Montana solely to be with your spouse.

To claim an exemption, give this form to your employer upon the start of your employment, or as soon as you qualify for an exemption. If it remains applicable, your exemption needs to be renewed before the beginning of the next year. Provide a new Form MW-4 to your employer each year or your employer will begin withholding. Do not forget to indicate the year.

Montana does not recognize the federal exempt status available on the federal Form W-4.

Therefore, exemption from withholding for federal purposes does not exempt you from Montana income tax withholding.

An exemption from withholding is available only if the entire statement you marked on line 5 is true. If your situation changes, and your exemption is no longer valid, you must provide a new Form MW-4 to your employer with line 1 or 2 completed.

If you claim one of the exemptions from withholding, your employer must file an electronic copy of this form with the Department of Revenue.

An exemption from withholding is not an automatic exemption from filing a Montana income tax return. See Montana Individual Income Tax Return (Form 2) instructions for more guidance.

Thirty-Day Nonresident Worker Filing Exclusion.

There is a filing exclusion for certain nonresident employees. Nonresidents who earned only wages for services performed in Montana for 30 days or less and worked in more than one state during the tax year do not have to file a tax return or pay tax to Montana on that income. The exclusion does not apply to nonresident employees who:

- work in Montana for more than 30 days
- work only in Montana
- are professional athletes
- are entertainers
- are persons that perform services for compensation on a per-event basis
- are construction workers
- are key employees (Key employees are employees that had an annual salary of more than \$500,000 in the year preceding the current tax year.)
- are qualified production employees for the purposes of the MEDIA Credit.

If a nonresident employee does not meet the conditions above, then all income earned while working in the state is taxable to Montana and the employee must follow the general filing requirement. Additionally, this exclusion does not apply to nonresident employees who have other Montana source income. For example, a nonresident employee worked in Montana for 15 days. The nonresident also has a rental property located in Montana. This nonresident's wages and rental income are taxable to Montana. Do not complete Form MW-4 if you meet the criteria for the filing exclusion.

Employer Instructions

Montana wage withholding is required when wages are earned in Montana. Employers are liable for Montana withholding taxes and are only relieved of that liability once they have withheld the correct amount of taxes from the employees' wages for a given pay period.

Newly hired employees must complete this form when they begin working for you. Employees claiming to be exempt from Montana wage withholding must complete this form when they begin working for you and every year thereafter. Employees may file a new Form MW-4 if their personal or financial situation changes.

Keep the copies of all Forms MW-4 you receive from your employees with your records.

Exemptions from Montana Withholding

You must file your employee's Form MW-4 with the department if the employee is claiming one of the withholding exemptions listed on line 5. The form is due to the department by the last day of the payroll period in which the form was received and annually thereafter by January 31.

File online using the department's TransAction Portal (TAP) at <https://tap.dor.mt.gov>. Simply click on "File Form MW-4." Do not mail the Form MW-4 to the department.

If an exemption is claimed on line 5a or 5b, you must withhold taxes on any wages paid that do not meet the requirements of these exemptions.

Example: If 5a is marked, the exemption does not apply to wages earned from an enrolled member of a tribe, residing on his or her reservation, when the work is performed outside the reservation. Withholding is required on the wages derived from work performed outside the reservation, based on the filing status on line 1 or 2. If line 1 or 2 is not completed, the withholding is calculated using the single filing status until a new Form MW-4 is provided for the calculation of the withholding.

Thirty-Day Nonresident Wage Withholding Exclusion. Employers are not required to withhold on the wages of nonresident employees if the employee worked in Montana for less than 30 days and worked in more than one state. These employees do not need to complete a Form MW-4.

The exclusion does not apply to nonresident employees who:

- work in Montana for more than 30 days
- work only in Montana
- are professional athletes
- are entertainers
- are persons that perform services for compensation on a per-event basis
- are construction workers
- are key employees (Key employees are employees that had an annual salary of more than \$500,000 in the year preceding the current tax year.)
- are qualified production employees for the purposes of the MEDIA Credit.

Additionally, nonresident employees with other types of Montana source income do not qualify for this exemption.

If an employee does not meet the conditions above, the employee must complete a Form MW-4 and the employer must begin withholding when the employee starts working in the state.

Invalid Forms MW-4

A Form MW-4 is invalid if the form is incomplete or lacks the necessary signatures. If your employee's Form MW-4 is invalid or incomplete, withhold Montana tax as if the employee is single.

Questions? Call us at (406) 444-6900, or Montana Relay at 711 for the hearing impaired.

Multiple Jobs Wage Tables

Single or Married Filing Separately											
Higher Paying Job		Lower Paying Job (Up to)									
		\$9,999	\$19,999	\$29,999	\$39,999	\$49,999	\$59,999	\$69,999	\$79,999	\$89,999	\$99,999
\$0	\$9,999	\$235	\$470	\$517	\$590	\$590	\$590	\$590	\$590	\$590	\$590
\$10,000	\$19,999	\$470	\$752	\$872	\$945	\$945	\$945	\$945	\$945	\$945	\$945
\$20,000	\$29,999	\$517	\$872	\$992	\$1,065	\$1,065	\$1,065	\$1,065	\$1,065	\$1,065	\$1,065
\$30,000	\$39,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$40,000	\$49,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$50,000	\$59,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$60,000	\$69,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$70,000	\$79,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$80,000	\$89,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$90,000	\$99,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$100,000	\$149,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$150,000	\$199,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$200,000	\$249,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$250,000	\$299,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$300,000	\$349,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$350,000	\$399,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$400,000	\$449,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138
\$450,000	\$499,999	\$590	\$945	\$1,065	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138	\$1,138

Married Filing Jointly or Qualifying Surviving Spouse											
Higher Paying Job		Lower Paying Job (Up to)									
		\$9,999	\$19,999	\$29,999	\$39,999	\$49,999	\$59,999	\$69,999	\$79,999	\$89,999	\$99,999
\$0	\$9,999	\$0	\$0	\$470	\$470	\$470	\$470	\$564	\$590	\$590	\$590
\$10,000	\$19,999	\$0	\$470	\$940	\$940	\$940	\$1,034	\$1,154	\$1,180	\$1,180	\$1,180
\$20,000	\$29,999	\$470	\$940	\$1,410	\$1,410	\$1,504	\$1,624	\$1,744	\$1,770	\$1,770	\$1,770
\$30,000	\$39,999	\$470	\$940	\$1,410	\$1,504	\$1,624	\$1,744	\$1,864	\$1,890	\$1,890	\$1,890
\$40,000	\$49,999	\$470	\$940	\$1,504	\$1,624	\$1,744	\$1,864	\$1,984	\$2,010	\$2,010	\$2,010
\$50,000	\$59,999	\$470	\$1,034	\$1,624	\$1,744	\$1,864	\$1,984	\$2,104	\$2,130	\$2,130	\$2,130
\$60,000	\$69,999	\$564	\$1,154	\$1,744	\$1,864	\$1,984	\$2,104	\$2,224	\$2,250	\$2,250	\$2,250
\$70,000	\$79,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$80,000	\$89,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$90,000	\$99,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$100,000	\$149,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$150,000	\$199,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$200,000	\$249,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$250,000	\$299,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$300,000	\$349,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$350,000	\$399,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$400,000	\$449,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276
\$450,000	\$499,999	\$590	\$1,180	\$1,770	\$1,890	\$2,010	\$2,130	\$2,250	\$2,276	\$2,276	\$2,276

Head of Household											
Higher Paying Job		Lower Paying Job (Up to)									
		\$9,999	\$19,999	\$29,999	\$39,999	\$49,999	\$59,999	\$69,999	\$79,999	\$89,999	\$99,999
\$0	\$9,999	\$0	\$352	\$470	\$470	\$540	\$590	\$590	\$590	\$590	\$590
\$10,000	\$19,999	\$352	\$822	\$940	\$1,010	\$1,130	\$1,180	\$1,180	\$1,180	\$1,180	\$1,180
\$20,000	\$29,999	\$470	\$940	\$1,127	\$1,247	\$1,367	\$1,417	\$1,417	\$1,417	\$1,417	\$1,417
\$30,000	\$39,999	\$470	\$1,010	\$1,247	\$1,367	\$1,487	\$1,537	\$1,537	\$1,537	\$1,537	\$1,537
\$40,000	\$49,999	\$540	\$1,130	\$1,367	\$1,487	\$1,607	\$1,657	\$1,657	\$1,657	\$1,657	\$1,657
\$50,000	\$59,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$60,000	\$69,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$70,000	\$79,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$80,000	\$89,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$90,000	\$99,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$100,000	\$149,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$150,000	\$199,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$200,000	\$249,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$250,000	\$299,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$300,000	\$349,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$350,000	\$399,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$400,000	\$449,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708
\$450,000	\$499,999	\$590	\$1,180	\$1,417	\$1,537	\$1,657	\$1,708	\$1,708	\$1,708	\$1,708	\$1,708

Montana New Hire Reporting Form

<https://dphhs.mt.gov/cssd/employerinfo/newhirereporting>

EMPLOYER SECTION – REQUIRED INFORMATION

Federal ID Number: _____
Business Name: _____
Mailing Address: _____
Address Line 2: _____
City: _____ State: _____ Zip Code: _____
Business Phone: _____ Ext. _____ Fax Number: _____
Email Address (optional): _____

If the above business address is new, please mark this box ☐

EMPLOYEE SECTION – REQUIRED INFORMATION

- ❖ If your company address is outside of the United States, report online.
- ❖ If the individual *does not have a Montana address*, report online.

Social Security Number: _____ Date of Hire: _____
Last Name: _____ First Name: _____ MI: _____
Mailing Address: _____
Address Line 2: _____
City: _____ State: _____ Zip Code: _____
Home Address: _____
Address Line 2: _____
City: _____ State: _____ Zip Code: _____

Optional Employee Information

Home Phone: _____ Date of Birth: _____
Work Phone: _____ State of Hire: _____
Is Health Insurance Available: ☐ Yes ☐ No
Date Health Insurance Is Available: _____

Want the convenience of reporting your new hires online?

Go to: <https://dphhs.mt.gov/cssd/employerinfo/nhrs>

New Hire Reporting Helpline: 1-888-866-0327 or 406-444-9290

Fax to: 1-888-272-1990 / **Local Fax:** 406-444-0745

Or Mail To: Montana New Hire Reporting
PO Box 8013
Helena, MT 59604-8013

(REV 08/2021)



Employment Eligibility Verification

Department of Homeland Security
U.S. Citizenship and Immigration ServicesUSCIS
Form I-9

OMB No.1615-0047

Expires 07/31/2026

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

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

Section 1. Employee 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	ZIP Code
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number		Employee's Email Address			Employee's Telephone Number	
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.		Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):					
		☐ 1. A citizen of the United States					
		☐ 2. A noncitizen national of the United States (See Instructions.)					
		☐ 3. A lawful permanent resident (Enter USCIS or A-Number.)					
		☐ 4. A noncitizen (other than Item Numbers 2. and 3. above) authorized to work until (exp. date, if any)					
		If you check Item Number 4. , enter one of these:					
		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)		Additional Information			
Issuing Authority		Check here if you used an alternative procedure authorized by DHS to examine documents.			
Document Number (if any)					
Expiration Date (if any)					
Document Title 3 (if any)					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Certification: 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.			First Day of Employment (mm/dd/yyyy):		
Last Name, First Name and Title of Employer or Authorized Representative			Signature of Employer or Authorized Representative		Today's Date (mm/dd/yyyy)
Employer's Business or Organization Name		Employer's Business or Organization Address, City or Town, State, ZIP Code			

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

*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 07/31/2026

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 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 07/31/2026

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 (<i>Family Name</i>)	First Name (<i>Given Name</i>)	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 (<i>Family Name</i>)	First Name (<i>Given Name</i>)	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 (<i>Family Name</i>)	First Name (<i>Given Name</i>)	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.	