Payroll Documents
Federal Compliance Checklist: Personnel File Contents

Purpose: This checklist lists items that should be included in personnel files, as well as items that should either be kept in a separate file or discarded.

Include in Main Personnel File:

☐ Master data form with personal information
☐ Address
☐ Home and mobile telephone numbers
☐ Date of birth
☐ Social security number
☐ Emergency contacts
☐ Spouse
☐ Employer
☐ Daytime telephone number
☐ Number and names of dependents
☐ Applications
☐ Resumes
☐ Academic transcripts
☐ Recommendation letters
☐ Job-related test results
☐ Name and address of health/benefit plan election (but not health records)
☐ Benefit plan elections/claims/loans/distributions
(If employee's medical information is present in any of the aforementioned documents, it should be secured in a separate file)
☐ Pay advances and repayment agreements
☐ Time records
☐ Attendance/leave records
☐ Salary/pay agreements
☐ Authorization for payroll deductions/withholding
☐ Bank Information
☐ Process paychecks
☐ Administer benefits programs
☐ Involuntary payroll deductions
☐ Child support
☐ Garnishment
☐ Individual employment contract(s)
☐ Job description
☐ Waiver/acknowledgement forms
☐ Apprenticeship/training classes and records
☐ Performance evaluations
☐ Awards and honors
☐ Disciplinary actions or complaints
☐ Records of promotion, demotion, transfer, layoff, or termination
☐ Termination letters ☐ Exit interview records
Keep in Separate File(s):
☐ Medical records
☐ Physical examinations
☐ Drug and/or alcohol testing
☐ FMLA notices
☐ Accommodation requests
☐ Workers' compensation forms, reports, correspondence, and documents
☐ ADA requires medical records to be kept in separate, locked, confidential files with limited access
☐ Supervisors and managers with need to know about an employee's medical restrictions
☐ First aid and safety personnel if the employee's condition could require specific emergency procedures
☐ Government ADA compliance investigators
☐ State workers' compensation fund investigators
☐ Legitimate insurer needs
☐ Documents that identify employees by race, sex, color, and national origin
☐ Discrimination investigative files
☐ I-9 forms
☐ Veterans' status records
Kentucky K-4 Form

INSTRUCTIONS

1. NUMBER OF EXEMPTIONS—Do not claim more than the correct number of exemptions. However, if you have unusually large amounts of itemized deductions, you may claim additional exemptions to avoid excess withholding. You may also claim an additional exemption if you will be a member of the Kentucky National Guard at the end of the year, if you expect to owe more income tax for the year then will be withheld, you may increase the withholding by claiming a smaller number of exemptions or you may enter into an agreement with your employer to have additional amounts withheld.

2. CHANGES IN EXEMPTIONS—You may file a new certificate at any time if the number of your exemptions INCREASES.

   You must file a new certificate within 10 days if the number of exemptions previously claimed by you DECREASES for any of the following reasons.

   (a) Your spouse for whom you have been claiming an exemption is divorced or legally separated, or claims their own exemption on a separate certificate.

   (b) The support of a dependent for whom you claimed exemption is taken over by someone else, so that you no longer expect to furnish more than half the support for the year.

   (c) Your itemized deductions substantially decrease and a Form K-4A has previously been filed.

OTHER DECREASES in exemption, such as the death of a spouse or a dependent, do not affect your withholding until the next year, but require the filing of a new certificate by December 1 of the year in which they occur.

3. DEPENDENTS—To qualify as your dependent (line 4 on reverse), a person (b) must receive more than one-half of his or her support from you for the year, and (b) must not be claimed as an exemption by such person’s spouse, and (c) must be a citizen of the United States, or a resident of the United States, Canada, or Mexico, or (d) must have lived with you for the entire year as a member of your household or be related to you as follows:

   your child, stepchild, legally adopted child, foster child (if he lived in your home as a member of the family for the entire year), grandchild, son-in-law, or daughter-in-law;

   your father, mother, or ancestor of either, stepfather, stepmother, father-in-law, or mother-in-law;

   your brother, sister, stepbrother, stepsister, brother-in-law, or sister-in-law;

   your uncle, aunt, nephew, or niece (but only if related by blood).

4. PENALTIES—Penalties are imposed for willfully supplying false information or willful failure to supply information which would reduce the withholding exemption.

Revenue Form K-4
42A804 (12-98)

KENTUCKY REVENUE CABINET
EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

Payroll No. ____________________________

Print Full Name ____________________________________________________________

Social Security No. ____________________________

Print Home Address _________________________________________________________

HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS

1. If SINGLE, and you claim an exemption, enter “1;” if you do not, enter “0” ____________________________

2. If MARRIED, one exemption each for you and spouse if not claimed on another certificate.
   (a) If you claim both of these exemptions, enter “2” ____________________________
   (b) If you claim one of these exemptions, enter “1” ____________________________
   (c) If you claim neither of these exemptions, enter “0” ____________________________

3. Exemptions for age and blindness (applicable only to you and your spouse but not to dependents):
   (a) If you or your spouse will be 65 years of age or older at the end of the year, and you claim this exemption, enter “2”; if both will be 65 or older, and you claim both these exemptions, enter “4” ____________________________
   (b) If you or your spouse are blind, and you claim this exemption, enter “2”; if both are blind, and you claim both of these exemptions, enter “4” ____________________________

4. If you claim exemptions for one or more dependents, enter the number of such exemptions ____________________________

5. National Guard exemption (see instruction 1) ____________________________

6. Exemptions for Excess Itemized Deductions (Form K-4A) ____________________________

7. Add the number of exemptions which you have claimed above and enter the total ____________________________

8. Additional withholding per pay period under agreement with employer. See Instruction 1 ____________________________ $ ____________________________

I certify that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled.

Date ____________________________ Signed ____________________________

KENTUCKY STATE OF
PAYS
COMMONWEALTH OF KENTUCKY, DEPARTMENT OF REVENUE
FRANKFORT, KENTUCKY 40620

CERTIFICATE OF NONRESIDENCE

(Please Type or Print)

Name of employee _______________________________ Social Security No. _______________________________

Home address __________________________ Number and street or rural route __________________________
City, town, or post office __________________________ State __________ ZIP Code ____________

I have not been a resident of Kentucky during the year. (Check block in front of applicable statement.) I work in Kentucky and reside in:

☐ Illinois, ☐ Indiana, ☐ Michigan, ☐ West Virginia, ☐ Wisconsin
☐ Virginia and commute daily to my place of employment in Kentucky. (Must commute daily to apply.)
☐ Ohio and I am not a shareholder-employee who is a “twenty (20) percent or greater” direct or indirect equity investor in a S corporation.

I hereby certify that the above information is true and complete. I further certify that at any time I change my status as a resident of __________________________, I will notify my employer of such fact within ten days from date of change.

______________________________
Name of current state of residence

______________________________
Signature of employee

______________________________
Date
INSTRUCTIONS
To Be Filed With Employer

To The Employee:

You are exempt from income taxes on wages or salaries earned in Kentucky if: (1) You have not been a resident of Kentucky during the taxable year and you reside in Illinois, Indiana, Michigan, West Virginia, or Wisconsin or (2) you reside in Virginia and commute daily to your place of employment in Kentucky or (3) you reside in Ohio and are not a shareholder-employee who is a “twenty (20) percent or greater” direct or indirect equity investor in a S corporation.

If you meet one of the above qualifications and are therefore exempt, your employer may cease withholding Kentucky income taxes. However, you must complete the front of this form and file it with your employer before he can stop withholding.

To The Employer:

Upon receipt of this form, properly completed, you are authorized to discontinue the withholding of Kentucky income tax from the wages of (1) an employee who resides in Illinois, Indiana, Michigan, West Virginia, or Wisconsin, and has not resided in Kentucky during the taxable year, or (2) an employee who resides in Virginia and commutes daily to his place of employment in Kentucky or (3) an employee who resides in Ohio and is not a shareholder-employee who is a “twenty (20) percent or greater” direct or indirect equity investor in a S corporation. The completed form is to be retained in your file. If the employee moves or otherwise changes his residence to a state other than those mentioned above, begin withholding Kentucky income tax, as required by KRS 141.310, with the first payroll period ending after you receive notice of status change from the employee.
NONRESIDENT MILITARY SPOUSE
Withholding Tax Exemption Certificate

Commonwealth of Kentucky
DEPARTMENT OF REVENUE

Part I—To be completed by the employee

Employee Name

Employee Social Security Number

Military Servicemember’s Name

Military Servicemember’s Social Security Number

Address where both currently reside

Street

City ___________________________ State ___________ Zip Code ___________

Form K-4M is to be used only for employees claiming exemption from Kentucky’s income tax withholding requirements because they meet the conditions set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act (P.L. 111-87).

In order to qualify the employee must complete this form in full, certify that the employee is not subject to Kentucky withholding tax because the employee meets the conditions set forth below, and provide a copy of the employee’s military spouse picture ID issued to the employee by the Department of Defense.

1. My spouse is a military servicemember.......................................................... (check one) □ YES □ NO
2. I am NOT a military servicemember............................................................ (check one) □ YES □ NO
3. My military servicemember spouse has a current military order assigning him or her to a military location in Kentucky.......................................................... (check one) □ YES □ NO
4. I and my military servicemember spouse live at the same address................ (check one) □ YES □ NO
5. My domicile is a state other than Kentucky.............................................. (check one) □ YES □ NO
   If yes, enter the 2-letter state code of your state ___________________________
6. My military servicemember spouse’s domicile is the same as mine............. (check one) □ YES □ NO
7. I am present in Kentucky solely to be with my military servicemember spouse (check one) □ YES □ NO

If you checked “YES” to all the statements above, your earned income is exempt from Kentucky withholding tax.

☐ Start Military Spouse Exemption. If you answered “YES” to ALL of the above statements, check the box and note the start date here ___________.

☐ Terminate Military Spouse Exemption. If the answer to any of the statements above changes to “NO” Kentucky tax must be withheld. Check the box and enter the termination date here ___________.

Under penalties of perjury, I certify that I am not subject to Kentucky withholding tax because I meet the conditions set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act (P.L. 111-87). I understand that my state of residency may tax the income I earn in Kentucky.

Employee’s Signature ___________________________ Date ___________.

Part II—To be completed by the employer

Note: An employer shall be held harmless from liability for withholding based on the employee’s representations on this form.

Employer Name

Employer Identification number (EIN)

Address

City

State

Zip Code

☐ See “Employer Requirements” for the proper handling of this form.
INSTRUCTIONS

EMPLOYEE REQUIREMENTS

Under the Military Spouses Residency Relief Act, Public Law 111–97, the spouse of an armed forces member is exempt from Kentucky income tax when:

a. The employee’s spouse is a military servicemember;
b. The employee is NOT a military servicemember;
c. The military servicemember spouse has a current military order assigning him or her to a military location in Kentucky;
d. The employee and military servicemember reside at the same address;
e. The employee’s domicile is a state other than Kentucky;
f. The employee’s and military servicemember’s domicile is the same; and

g. The employee is present in Kentucky solely to be with the military servicemember spouse.

If all of the above conditions are met, the employee is exempt from Kentucky withholding tax.

The Nonresident Military Spouse Exemption, Form K–4M, must be completed by the employee and the employee must present the employee’s military spouse picture ID to the employer for verification and photocopying.

When the withholding exemption takes effect

Form K–4M takes effect on the later of (1) the date you give it to your employer or (2) the first payroll period your employer is able to put the exemption into effect. The exemption does not apply to wages paid prior to the date Form K–4M takes effect.

Termination of the Military Spouse Exemption

The withholding tax exemption will no longer be valid if the answer to any of the statements changes to “NO”. If the exemption terminates, the employee must complete a Form K-4.

In general, the exemption termination date will be the earlier of:

- The day the military servicemember is no longer in the military;
- The day the employee enlists in the military;
- The day the employee and the military servicemember no longer live at the same address; or
- The day the military servicemember’s permanent duty station changes to a location outside of Kentucky.

EMPLOYER REQUIREMENTS

The employer is required to have a copy of this form and a copy of the military spouse picture ID on file for each employee who is claiming to be a nonresident of Kentucky because he/she is the spouse of a military servicemember and is in Kentucky due to the military orders of the spouse.

The employer is also required to submit this completed form and a copy of the military spouse picture ID, within 30 days of receipt, to the Kentucky Department of Revenue, P.O. Box 181, Station 57, Frankfort, Kentucky 40602–0181 or by fax to the Withholding Tax Section at (502) 664–3686.
Employment Eligibility Verification
Department of Homeland Security
U.S. Citizenship and Immigration Services

START HERE: Read instructions carefully before completing this form. The instructions must be available, either in paper or electronically, during completion of this form. Employers are liable for errors in the completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) an employee may present to establish employment authorization and identity. The refusal to hire or continue to employ an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

Section 1: Employee Information and Attestation (employees must complete and sign Section 1 of Form I-9 on or after the first day of employment, but not before accepting a job offer).

<table>
<thead>
<tr>
<th>Last Name (Family Name)</th>
<th>First Name (Given Name)</th>
<th>Middle Initial</th>
<th>Other Last Names Used (if any)</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Address (Street Number and Name)</th>
<th>Apt. Number</th>
<th>City or Town</th>
<th>State</th>
<th>ZIP Code</th>
</tr>
</thead>
<tbody>
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Date of Birth (mm/dd/yyyy) U.S. Social Security Number Employee’s E-Mail Address Employee’s Telephone Number

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

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

1. A citizen of the United States
2. A noncitizen national of the United States (See Instructions)
3. A lawful permanent resident (Alien Registration Number/USCIS Number):

4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy):

   Some aliens may write "N/A" in the expiration date field. (See Instructions)

   Aliens authorized to work must provide only one of the following document numbers to complete Form I-9: An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign Passport Number.

1. Alien Registration Number/USCIS Number: ____________________________________________
   OR

2. Form I-94 Admission Number: ______________________________________________________
   OR

3. Foreign Passport Number: _________________________________________________________
   Country of Issuance: ________________________________________________________________

Signature of Employee: ___________________________ Today’s Date (mm/dd/yyyy): ________

Preparer and/or Translator Certification (check one):

☐ I did not use a preparer or translator.  ☐ A preparer or translator (translators) assisted the employee in completing Section 1.

(Fields below must be completed and signed when preparers and/or translators assist an employee in completing Section 1.)

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: ___________________________ Today’s Date (mm/dd/yyyy): ________

<table>
<thead>
<tr>
<th>Last Name (Family Name)</th>
<th>First Name (Given Name)</th>
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</table>

<table>
<thead>
<tr>
<th>Address (Street Number and Name)</th>
<th>City or Town</th>
<th>State</th>
<th>ZIP Code</th>
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</table>

Form I-9 11/14/2016 N
Section 2: Employer or Authorized Representative: Review and Verification

Employees of the authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine any document from List A OR a combination of one document from List B and one document from List C as listed on the list of acceptable documents.

<table>
<thead>
<tr>
<th>Employee Info from Section 1</th>
<th>List A Identity and Employment Authorization</th>
<th>List B Identity</th>
<th>AND</th>
<th>List C Employment Authorization</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Document Title</td>
<td>Document Title</td>
<td>Document Title</td>
<td>Document Title</td>
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<td>Issuing Authority</td>
<td>Issuing Authority</td>
<td>Issuing Authority</td>
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<td>Expiration Date (if any) (mm/dd/yyyy)</td>
<td>Expiration Date (if any) (mm/dd/yyyy)</td>
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<td>Issuing Authority</td>
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<td>Document Number</td>
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<td>Document Number</td>
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<td></td>
<td>Expiration Date (if any) (mm/dd/yyyy)</td>
<td>Expiration Date (if any) (mm/dd/yyyy)</td>
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</tr>
<tr>
<td></td>
<td>Additional Information</td>
<td></td>
<td>QR Code: Sections 2 &amp; 3 Do Not Write In This Space</td>
<td></td>
</tr>
</tbody>
</table>

Certification: I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear 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.

The employee's first day of employment (mm/dd/yyyy): ____________________________

(See instructions for exemptions)

Signature of Employer or Authorized Representative: ____________________________

Today's Date (mm/dd/yyyy): ____________________________

Title of Employer or Authorized Representative: ____________________________

Last Name of Employer or Authorized Representative: ____________________________

First Name of Employer or Authorized Representative: ____________________________

Employer's Business or Organization Name: ____________________________

Employer's Business or Organization Address (Street Number and Name): ____________________________

City or Town: ____________________________

State: ____________________________

ZIP Code: ____________________________

Section 3: Reverification and Rehire: To be completed and signed by employer or authorized representative.

A. New Name (if applicable): ____________________________

Last Name (Family Name): ____________________________

First Name (Given Name): ____________________________

Middle Initial: ____________________________

Date (mm/dd/yyyy): ____________________________

B. Date of Rehire (if applicable): ____________________________

C. If the employee's previous grant of employment authorization has expired, provide the information for the document or receipt that establishes continuing employment authorization in the space provided below.

Document Title: ____________________________

Document Number: ____________________________

Expiration Date (if any) (mm/dd/yyyy): ____________________________

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

Signature of Employer or Authorized Representative: ____________________________

Today's Date (mm/dd/yyyy): ____________________________

Name of Employer or Authorized Representative: ____________________________

Form I-9 11/14/2016 N
**LISTS OF ACCEPTABLE DOCUMENTS**

All documents must be UNEXPIRED

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

<table>
<thead>
<tr>
<th>LIST A</th>
<th>Documents that Establish Both Identity and Employment Authorization</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. U.S. Passport or U.S. Passport Card</td>
<td></td>
</tr>
<tr>
<td>2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)</td>
<td></td>
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<tr>
<td>3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa</td>
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<tr>
<td>4. Employment Authorization Document that contains a photograph (Form I-766)</td>
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<tr>
<td>5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status:</td>
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</tr>
<tr>
<td>a. Foreign passport; and</td>
<td></td>
</tr>
<tr>
<td>b. Form I-94 or Form I-94A that has the following:</td>
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<tr>
<td>(1) The same name as the passport; and</td>
<td></td>
</tr>
<tr>
<td>(2) An endorsement of the alien's nonimmigrant status 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.</td>
<td></td>
</tr>
<tr>
<td>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</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>LIST B</th>
<th>Documents that Establish Identity AND</th>
</tr>
</thead>
<tbody>
<tr>
<td>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</td>
<td></td>
</tr>
<tr>
<td>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</td>
<td></td>
</tr>
<tr>
<td>3. School ID card with a photograph</td>
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<tr>
<td>4. Voter's registration card</td>
<td></td>
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<tr>
<td>5. U.S. Military card or draft record</td>
<td></td>
</tr>
<tr>
<td>6. Military dependent's ID card</td>
<td></td>
</tr>
<tr>
<td>7. U.S. Coast Guard Merchant Mariner Card</td>
<td></td>
</tr>
<tr>
<td>8. Native American tribal document</td>
<td></td>
</tr>
<tr>
<td>9. Driver's license issued by a Canadian government authority</td>
<td></td>
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<tr>
<td>10. School record or report card</td>
<td></td>
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<tr>
<td>11. Clinic, doctor, or hospital record</td>
<td></td>
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<tr>
<td>12. Day-care or nursery school record</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>LIST C</th>
<th>Documents that Establish Employment Authorization</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. A Social Security Account Number card, unless the card includes one of the following restrictions:</td>
<td></td>
</tr>
<tr>
<td>(1) NOT VALID FOR EMPLOYMENT</td>
<td></td>
</tr>
<tr>
<td>(2) VALID FOR WORK ONLY WITH INS AUTHORIZATION</td>
<td></td>
</tr>
<tr>
<td>(3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION</td>
<td></td>
</tr>
<tr>
<td>2. Certification of Birth Abroad issued by the Department of State (Form FS-545)</td>
<td></td>
</tr>
<tr>
<td>3. Certification of Report of Birth issued by the Department of State (Form DS-1350)</td>
<td></td>
</tr>
<tr>
<td>4. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal</td>
<td></td>
</tr>
<tr>
<td>5. Native American tribal document</td>
<td></td>
</tr>
<tr>
<td>6. U.S. Citizen ID Card (Form I-197)</td>
<td></td>
</tr>
<tr>
<td>7. Identification Card for Use of Resident Citizen in the United States (Form I-179)</td>
<td></td>
</tr>
<tr>
<td>8. Employment authorization document issued by the Department of Homeland Security</td>
<td></td>
</tr>
</tbody>
</table>

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

Refer to the instructions for more information about acceptable receipts.
Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. Do not file draft forms. Also, do not rely on draft forms, instructions, and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early release drafts are at IRS.gov/DraftForms, and may remain there even after the final release is posted at IRS.gov/DownloadForms. All information about all forms, instructions, and pubs is at IRS.gov/Forms.

Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at IRS.gov/Form1040; the Publication 17 page is at IRS.gov/Pub17; the Form W-4 page is at IRS.gov/W4; and the Schedule A (Form 1040) page is at IRS.gov/ScheduleA. If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at IRS.gov/FormsComments. We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.
Form W-4 (2018)

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

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2018 expires February 15, 2019. See Pub. 505, Tax Withholding and Estimated Tax.

Notes: If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your total income exceeds $3,000 and includes more than $2,000 in untaxable income (for example, interest and dividends).

Exceptions: An employee may be able to claim exemption from withholding even if the employee is a dependent if the employee:
• is age 65 or older,
• is blind,
• will claim adjustments to income to increase itemized deductions on his or her tax return.

Personal Allowances Worksheet (Keep for your records.)

A Enter “1” for yourself if you can claim you are a dependent
B Enter “2” if
• you’re single and have only one job
• you’re married, have only one job and your spouse doesn’t work
C Enter “1” for your spouse. But, you may choose to enter “0” if you are married and have either a working spouse or more than one job. (Entering “0” may help you avoid having too little tax withheld.)
D Enter number of dependents (other than your spouse or yourself) you will claim on your tax return.
E Enter “1” if you will file as head of household on your tax return (see conditions under Head of household above)
F Enter “1” if you have at least $2,500 of child or dependent care expenses for which you plan to claim a credit (Note: Do not include child support payments. See Pub. 505, Child and Dependent Care Expenses, for details.)
G Child Tax Credit (Including additional child tax credit). See Pub. 972, Child Tax Credit, for more information.

H Add lines A through G and enter total here. (Note: This may be different from the number of exemptions you claim on your tax return.)

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

Employee’s Withholding Allowance Certificate

1 Your first name and middle initial
2 Your social security number

3 Single □ Married □ Married, but withhold at Higher Single rate. Note: If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.

4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card.

5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)

6 Additional amount, if any, you want withheld from each paycheck

7 I claim exemption from withholding for 2018, and certify that I meet both of the following conditions for exemption.

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

Employee’s signature

Date

For Privacy Act and Paperwork Reduction Act Notice, see page 2.
**Deductions and Adjustments Worksheet**

**Note:** Use this worksheet only if you plan to itemize deductions or claim certain credits or adjustments to income.

1. Enter an estimate of your 2018 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 10% of your income, and miscellaneous deductions. For 2018, you may have to reduce your itemized deductions if your income is over $100,000 and you’re married filing jointly or you’re a qualifying widow(er); $150,000 if you’re head of household; $100,000 if you’re single; and $200,000 if you’re not head of household and not a qualifying widow(er); or $150,000 if you’re married filing separately. See Pub. 505 for details.

2. Enter:
   - $100,000 if married filing jointly or qualifying widow(er)...
   - $50,000 if head of household...
   - $100,000 if married filing separately...

3. Subtract line 2 from line 1. If zero or less enter "-0-"...

4. Enter an estimate of your 2018 adjustments to income and any additional standard deduction (see Pub. 505).

5. Add lines 3 and 4 and enter the total. (Include any amount for credits from the Converting Credits to Withholding Allowances for 2018 Form W-4 worksheet in Pub. 505.)

6. Enter an estimate of your 2018 long-term capital gains or losses (from Form 1040, page 1).

7. Subtract line 6 from line 5. If zero or less enter "-0-"...

8. Divide the amount on line 7 by $1,000 and enter the result here. Drop any fraction...

9. Enter the number from the Personal Allowances Worksheet, line H, page 1...

10. Add lines 8 and enter the total here. You can use the Two-Earner/Multiple Jobs Worksheet below to figure this total online in line 10. Otherwise, stop here and enter this total on Form W-4, line 8, page 1.

**Two-Earner/Multiple Jobs Worksheet** (See Two earners or multiple jobs on page 1.)

**Note:** Use this worksheet only if the instructions under line H, page 1 direct you here.

1. Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet).

2. Find the number in Table 1 below that applies to the LOWEST paying job and enter it here. However, if you are married filing jointly and wages from the highest paying job are $10,000 or less, do not enter more than "2"...

3. If line 1 is less than or equal to line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. Do not use the rest of this worksheet...

**Note:** If line 1 is less than line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.

4. Enter the number from line 2 of this worksheet...

5. Enter the number from line 1 of this worksheet...

6. Subtract line 5 from line 4...

7. Find the amount in Table 2 below that applies to the HIGHEST paying job and enter it here...

8. Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed...

9. Divide line 8 by the number of pay periods remaining in 2018. For example, divide by 25 if you are paid every two weeks and you complete this form on a date in January when there are 25 pay periods remaining in 2018. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck...

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**Table 1**

<table>
<thead>
<tr>
<th>Married Filing Jointly</th>
<th>All Others</th>
</tr>
</thead>
<tbody>
<tr>
<td>If wages from LOWEST paying job are—</td>
<td>Enter on line 2 above</td>
</tr>
<tr>
<td>$X - $XX,XX</td>
<td>0</td>
</tr>
<tr>
<td>$XX,XX - $XX,XX</td>
<td>1</td>
</tr>
<tr>
<td>$XX,XX - $XX,XX</td>
<td>2</td>
</tr>
<tr>
<td>$XX,XX - $XX,XX</td>
<td>3</td>
</tr>
<tr>
<td>$XX,XX - $XX,XX</td>
<td>4</td>
</tr>
<tr>
<td>$XX,XX - $XX,XX</td>
<td>5</td>
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<tr>
<td>$XX,XX - $XX,XX</td>
<td>6</td>
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<td>$XX,XX - $XX,XX</td>
<td>7</td>
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<td>$XX,XX - $XX,XX</td>
<td>8</td>
</tr>
<tr>
<td>$XX,XX - $XX,XX</td>
<td>9</td>
</tr>
<tr>
<td>$XX,XX - $XX,XX</td>
<td>10</td>
</tr>
<tr>
<td>$XX,XX and over</td>
<td>11</td>
</tr>
<tr>
<td>$XX,XX - $XX,XX</td>
<td>12</td>
</tr>
<tr>
<td>$XX,XX - $XX,XX</td>
<td>13</td>
</tr>
<tr>
<td>$XX,XX - $XX,XX</td>
<td>14</td>
</tr>
<tr>
<td>$XX,XX and over</td>
<td>15</td>
</tr>
</tbody>
</table>

**Table 2**

<table>
<thead>
<tr>
<th>Married Filing Jointly</th>
<th>All Others</th>
</tr>
</thead>
<tbody>
<tr>
<td>If wages from HIGHEST paying job are—</td>
<td>Enter on line 7 above</td>
</tr>
<tr>
<td>$X - $XX,XX</td>
<td>$XXX</td>
</tr>
<tr>
<td>$XX,XX - $XX,XX</td>
<td>$XXX</td>
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<td>$XX,XX and over</td>
<td>$XXX</td>
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<tr>
<td>$XX,XX and over</td>
<td>$XXX</td>
</tr>
</tbody>
</table>

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 6102(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. If you fail to provide a properly completed form you will result if you are treated as a single person who claims no withholding allowances; providing fraudulent information may subject you to penalties. (Note: Use this information for giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal non-tax 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.