

## Hiring Manager Check List for New Hires

Requisition/Action #: \_\_\_\_\_ Department: \_\_\_\_\_

Hiring Manager: \_\_\_\_\_ Campus Extension#: \_\_\_\_\_

KRONOS Timekeeper: \_\_\_\_\_

Please use this checklist as a cover sheet for forwarding the following completed documents to the Payroll Office, 305 Hardway Building

- ✓ I-9 – Employment Eligibility Verification Form (example attached)
  - Section 1 – Required to be fully completed by the employee on or before the employee begins work
  - Section 2 – Required to be fully completed within 3 business days of the first day of work. Either one (1) original document from List A or one (1) document from List B and one (1) document from List C
- ✓ Social Security Card (Required)
  - SSN Card is required for employment by the State of WV for wage and tax reporting purposes
  - Name on SSN card must match the name on the driver's license
- ✓ W-4 Federal Withholding Form (completed and signed)
- ✓ IT-104 WV State Tax Withholding Form (completed and signed)
- ✓ Direct Deposit Authorization Form with attached voided check, bank letter or screen shot

**IMPORTANT: Employees CANNOT work without all fully completed documents**

WV Higher Education Retirement Programs (see attached information)

- All employees are eligible to contribute to a 403(b) or 457(b) plan
- Contact the Benefits Office at 304-333-3669

Arrears Pay: All employees are paid one period in arrears



# Instructions for Form I-9, Employment Eligibility Verification

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

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

**Anti-Discrimination Notice:** Employers must allow all employees to choose which acceptable documentation to present for Form I-9. Employers cannot ask employees for documentation to verify information entered in **Section 1**, or specify which acceptable documentation employees must present for **Section 2** or **Supplement B, Reverification and Rehire**. Employees do NOT need to prove their citizenship, immigration status, or national origin when establishing their employment authorization for Form I-9 or E-Verify. Requesting such proof or any specific document from employees based on their citizenship, immigration status, or national origin, may be illegal. Similarly, discriminating against employees in hiring, firing, recruitment, or referral for a fee, based on citizenship, immigration status, or national origin may be illegal. Employers should not reject acceptable documentation due to a future expiration date. For more information on how to avoid discrimination or how to report it, contact the Immigrant and Employee Rights Section in the Department of Justice's Civil Rights Division at [www.justice.gov/ier](http://www.justice.gov/ier).

## Purpose of Form I-9

Employers and employees must complete their respective sections of Form I-9. The form is used to document verification of the identity and employment authorization of each new employee (both U.S. citizen and alien) hired after November 6, 1986, to work in the United States. In the Commonwealth of the Northern Mariana Islands (CNMI), employers must complete Form I-9 to document the verification of the identity and employment authorization of each new employee (both U.S. citizen and alien) hired after November 27, 2011.

## Definitions

**Employee:** A person who performs labor or services in the United States for an employer in return for wages or other remuneration. The term "employee" does not include individuals who do not receive any form of remuneration (e.g., volunteers), independent contractors, or those engaged in certain casual domestic employment.

**Employer:** A person or entity, including an agent or anyone acting directly or indirectly in the interest thereof, who engages the services or labor of an employee to be performed in the United States for wages or other remuneration. This includes recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors.

**Authorized Representative:** Any person an employer designates to complete and sign Form I-9 on the employer's behalf. Employers are liable for any statutory and regulatory violations made in connection with the form or the verification process, including any violations committed by any individual designated to act on the employer's behalf.

**Preparer and/or Translator:** Any individual who helps the employee complete or translates **Section 1** for the employee.

## General Instructions

**Filing Fee.** See Form G-1055, available at [www.uscis.gov/forms](http://www.uscis.gov/forms), for specific information about the fees applicable to this form.

Form I-9 consists of:

- **Section 1:** Employee Information and Attestation
- **Section 2:** Employer Review and Verification
- Lists of Acceptable Documents
- Supplement A, Preparer and/or Translator Certification for Section 1
- Supplement B, Reverification and Rehire (formerly Section 3)

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## EMPLOYEES

Employees must complete and sign **Section 1** of Form I-9 no later than the first day of employment (i.e., the date the employee begins performing labor or services in the United States in return for wages or other remuneration). Employees may complete **Section 1** before the first day of employment, but cannot complete the form before acceptance of an offer of employment.

## EMPLOYERS

Employers in the United States, except Puerto Rico, must complete the English-language version of Form I-9. Only employers located in Puerto Rico may complete the Spanish-language version of Form I-9 instead of the English-language version. Any employer may use the Spanish-language form and instructions as a translation tool.

All employers must:

- Make the instructions for Form I-9 and Lists of Acceptable Documents available to the employee when completing the Form I-9 and when requesting that the employee present documentation to complete Supplement B, Reverification and Rehire. See page 5 for more information.
- Ensure that the employee completes **Section 1**.
- Complete **Section 2** within three business days after the employee's first day of employment. If you hire an individual for less than three business days, complete **Section 2** no later than the first day of employment.
- Complete Supplement B, Reverification and Rehire when applicable.
- Leave a field blank if it does not apply and allow employees to leave fields blank in **Section 1**, where appropriate.
- Retain completed forms. You are not required to retain or store the page(s) containing the Lists of Acceptable Documents or the instructions for Form I-9. Do not mail completed forms to U.S. Citizenship and Immigration Services (USCIS) or Immigration and Customs Enforcement (ICE).

Additional guidance about how to complete Form I-9 may be found in the [Handbook for Employers: Guidance for Completing Form I-9 \(M-274\)](#) and on [I-9 Central](#).

### Section 1: Employee Information and Attestation

#### Step 1: Employee completes Section 1 no later than the first day of employment.

- All employees must provide their current legal name, complete address, and date of birth. If other fields do not apply, leave them blank.
- When completing the name fields, enter your current legal name and any last names you previously used, including any hyphens or punctuation. If you only have one name, enter it in the Last Name field and then enter "Unknown" in the First Name field.
- Providing your 9-digit Social Security number in the Social Security number field is voluntary, unless your employer participates in E-Verify. See page 5 for instructions related to E-Verify. Do not enter an Individual Taxpayer Identification Number (ITIN) as your Social Security number.

#### Step 2: Attest to your citizenship or immigration status.

You must select one box to attest to your citizenship or immigration status.

- 1. A citizen of the United States.**
- 2. A noncitizen national of the United States:** An individual born in American Samoa, certain former citizens of the former Trust Territory of the Pacific Islands, and certain children of noncitizen nationals born abroad.
- 3. A lawful permanent resident:** An individual who is not a U.S. citizen and who resides in the United States under legally recognized and lawfully recorded permanent residence as an immigrant.

Conditional residents should select this status. Asylees and refugees should NOT select this status; they should instead select "An alien authorized to work." If you select "lawful permanent resident," enter your 7- to 9-digit USCIS Number (A-Number) in the space provided.

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**4. An alien authorized to work:** An individual who has authorization to work but is not a U.S. citizen, noncitizen national, or lawful permanent resident.

If you select this box, enter the date that your employment authorization expires, if any, in the space provided. In most cases, your employment authorization expiration date is found on the documentation evidencing your employment authorization. If your employment authorization documentation has been automatically extended by the issuing authority, enter the expiration date of the automatic extension in this space.

- Refugees, asylees, and certain citizens of the Federated States of Micronesia, the Republic of the Marshall Islands, or Palau, and other aliens authorized to work whose employment authorization does not have an expiration date, should enter N/A in the Expiration Date field.

Employees who select "an alien authorized to work" must enter **one** of the following to complete **Section 1**:

- (1) **USCIS Number/A-Number** (7 to 9 digits);
- (2) **Form I-94 Admission Number** (11 digits); or
- (3) **Foreign Passport Number and the Country of Issuance**

Your employer may not ask for documentation to verify the information you entered in **Section 1**.

**Step 3: Sign and enter the date you signed Section 1. Do NOT back-date this field.**

**Step 4: Preparer and/or translator completes a Preparer and/or Translator Certification, if applicable.**

If a preparer and/or translator assists an employee in completing Section 1, that person must complete a Certification area on Supplement A, Preparer and/or Translator Certification for Section 1, located on Page 3 of Form I-9. There is no limit to the number of preparers and/or translators an employee may use. Each preparer and/or translator must complete and sign a separate Certification area. Employers must ensure that they retain any additional pages with the employee's completed Form I-9. If the employee does not use a preparer or translator, employers are not required to provide or retain Supplement A.

**Step 5: Present Form I-9 Documentation**

Within three business days after your first day of employment, you, the employee, must present to your employer original, acceptable, and unexpired documentation that establishes your identity and employment authorization. For example, if you begin employment on Monday, you must present documentation on or before the Thursday of that week. However, if you were hired to work for less than three business days, you must present documentation no later than the first day of employment.

Choose which documentation to present to your employer from the Lists of Acceptable Documents. An employer cannot specify which documentation you may present from the Lists of Acceptable Documents. You may present either: 1.) one selection from List A or 2.) a combination of one selection from List B and one selection from List C. In certain cases, you may also present an acceptable receipt for List A, B, or C documents. For more information on receipts, refer to the M-274.

- List A documentations show both identity and employment authorization. Some documentation must be presented together to be considered acceptable List A documentation. If you present acceptable List A documentation, you should not be asked to present List B and List C documentation.
- List B documentation shows identity only and List C documentation shows employment authorization only. If you present acceptable List B and List C documentation, you should not be asked to present List A documentation. Guidance is available in the M-274 if you are under the age of 18 or have a disability (special placement) and cannot provide List B documentation.

Your employer must physically examine the documentation you present to complete Form I-9, or examine them consistent with an alternative procedure authorized by the Secretary of DHS. If your documentation reasonably appears to be genuine and to relate to you, your employer must accept the documentation. If your documentation does not reasonably appear to be genuine or to relate to you, your employer must reject it and provide you with an opportunity to present other documentation. Your employer may choose to make copies of your documentation, but must return the original(s) to you. Your employer may not ask for documentation to verify the information you entered in **Section 1**.

## **Section 2: Employer Review and Verification**

Before completing **Section 2**, you, the employer, should review **Section 1**. If you find any errors or missing information in **Section 1**, the employee must correct the error, and then initial and date the correction.

You may designate an authorized representative to act on your behalf to complete **Section 2**.

You or your authorized representative must complete **Section 2** by physically examining evidence of the employee's identity and employment authorization within three business days after the employee's first day of employment. For example, if an employee begins employment on Monday, you must review the employee's documentation and complete **Section 2** on or before the Thursday of that week. However, if the individual will work for less than three business days, **Section 2** must be completed no later than the first day of employment.

### **Step 1: Enter information from the documentation the employee presents.**

You, the employer or authorized representative, must either physically examine, or examine consistent with an alternative procedure authorized by the Secretary of DHS, the original, acceptable, and unexpired documentation the employee presents from the Lists of Acceptable Documents to complete the applicable document fields in **Section 2**. You cannot specify which documentation an employee may present from these Lists of Acceptable Documents. A document is acceptable if it reasonably appears to be genuine and to relate to the person presenting it. Photocopies, except for certified copies of birth certificates, are not acceptable for Form I-9. Employees must present one selection from List A or a combination of one selection from List B and one selection from List C.

You may use common abbreviations for states, document titles, or issuing authorities, such as: "DL" for driver's license, and "SSA" for Social Security Administration. Refer to the M-274 for abbreviation suggestions.

### **List A documentation shows both identity and employment authorization.**

- Enter the required information from the List A documentation in the first set of document entry fields in the List A column. Some List A documentation consists of a combination of documents that must be presented together to be considered acceptable List A documentation. If the employee presents a combination of documents for List A, use the second and third sets of document entry fields in the List A column. Use the Additional Information space, as necessary, for additional documents. When entering document information in this space, ensure you record all available document information, such as the document title, issuing authority, document number and expiration date.
- If an employee presents acceptable List A documentation, do not ask the employee to present List B and List C documentation.

### **List B documentation shows identity only, and List C documentation shows employment authorization only.**

- If an employee presents acceptable List B and List C documentation, enter the required information from the documentation under each corresponding column and do not ask the employee to present List A documentation.
- If an employee under the age of 18 or with disabilities (special placement) cannot provide List B documentation, see the M-274 for guidance.

In certain cases, the employee may present an acceptable receipt for List A, B, or C documentation. For more information on receipts, refer to the Lists of Acceptable Documents and the M-274.

### **Photocopies**

- You may make photocopies of the documentation examined but must return the original documentation to the employee.
- You must retain any photocopies you make with Form I-9 in case of an inspection by DHS, the Department of Labor, or the Department of Justice, Civil Rights Division, Immigrant and Employee Rights Section.

### **Step 2: Enter additional information, if necessary.**

Use the Additional Information field to record any additional information required to complete **Section 2**, or any updates that are necessary once **Section 2** is complete. Initial and date each additional notation. See the M-274 for more information. Such notations include, but are not limited to:

- Those required by DHS, such as extensions of employment authorization or a document's expiration date.
- Replacement document information if a receipt was previously presented.
- Additional documentation that may be presented by certain nonimmigrant employees.

You may also enter optional information, such as termination dates, form retention dates, and E-Verify case numbers, if applicable.

**Step 3: Select the box in the Additional Information area if you used an alternate procedure for document examination authorized by the Secretary of DHS.**

You must select this box if you used an alternative procedure authorized by DHS to examine the documents. You may refer to the M-274 for guidance on implementing alternative procedures for document examination approved by the Secretary of DHS.

**Step 4: Complete the employer certification.**

Employers or their authorized representatives, if applicable, must complete all applicable fields in this area, and sign and date where indicated.

### **Reverification and Rehire**

To reverify an employee's work authorization or document an employee's rehire, use Supplement B, Reverification and Rehire (formerly Section 3). Employers need only complete and retain the supplement page when employment authorization reverification is required. Employers may choose to document a rehire on the supplement as well. Enter the employee's name at the top of each supplement page you use. In the New Name field, record any change the employee reports at the time of reverification or rehire. Use a new section of the supplement for each instance of a reverification or rehire, sign and date that section when completed, and attach it to the employee's completed Form I-9. Use additional supplement pages as necessary. Use the Additional Information fields if the employee's documentation presented for reverification requires future updates.

#### **Reverifications**

When reverification is required, you must reverify the employee by the earlier of the employment authorization expiration date stated in Section 1 (if any), or the expiration date of the List A or List C employment authorization documentation recorded in Section 2. Employers should complete any subsequent reverifications, if required, by the expiration date of the List A or List C documentation entered during the employee's most recent reverification.

For reverification, employees must present acceptable documentation from either List A or List C showing their continuing authorization to work in the United States. You must allow employees to choose which acceptable documentation to present for reverification. Employees are not required to show the same type of document they presented previously. Enter the documentation information in the appropriate fields provided.

You should not reverify the employment authorization of U.S. citizens and noncitizen nationals, or lawful permanent residents (including conditional residents) who presented a Permanent Resident Card (Form I-551) or other employment authorization documentation that is not subject to reverification (such as an unrestricted Social Security card). Reverification does not apply to List B documentation. Reverification may not apply to certain aliens. See the M-274 for more information about when reverification may not be required.

#### **Rehires**

If you rehire an employee within three years from the date the employee's Form I-9 was first completed, you may complete the supplement and attach it to the employee's previously completed Form I-9. If the employee remains employment-authorized, as indicated on the previously completed Form I-9, record the date of rehire and any name changes. If the employee's employment authorization or List A or C documents have expired, you must reverify the employee as described above.

Alternatively, you may complete a new Form I-9 for rehired employees. You must complete a new Form I-9 for any employee you rehired more than three years after you originally completed a Form I-9 for that employee.

## Employee and Employer Instructions Related E-Verify

E-Verify uses Form I-9 information to confirm employees' employment eligibility. For more information, go to [www.e-verify.gov](http://www.e-verify.gov) or contact us at [www.e-verify.gov/contact-us](http://www.e-verify.gov/contact-us).

For employees of employers who participate in E-Verify:

- You must provide your Social Security number in the Social Security number field in **Section 1**.
  - If you have applied for, but have not yet received, your Social Security number, you should leave the field blank until you receive the number. Update this field once you receive it, and initial and date the notation.
  - If you can present acceptable identity and employment authorization documentation to complete Form I-9, you may begin working while waiting to receive your Social Security number.
- Providing your email address and telephone number in **Section 1** will allow you to receive notifications associated with your E-Verify case.
- If you present a List B document to your employer, it must contain a photograph.

For E-Verify employers:

- Ensure employees enter their Social Security number in **Section 1**.
- You must only accept List B documentation that contains a photograph. This applies to individuals under the age of 18 and individuals with disabilities.
- You must retain photocopies of certain documentation.

## USCIS Forms and Information

Employers may photocopy or print blank Forms I-9. To ensure you are using the latest version of this form and corresponding instructions, visit the USCIS website at [www.uscis.gov/i-9](http://www.uscis.gov/i-9). You may order paper forms at [www.uscis.gov/forms/forms-by-mail](http://www.uscis.gov/forms/forms-by-mail) or by contacting the USCIS Contact Center at 1-800-375-5283 or 1-800-767-1833 (TTY).

For additional guidance about Form I-9, employers and employees should refer to the [Handbook for Employers: Guidance for Completing Form I-9 \(M-274\)](#) or USCIS' Form I-9 website at [www.uscis.gov/i-9-central](http://www.uscis.gov/i-9-central).

You can obtain information about Form I-9 by e-mailing USCIS at [I-9Central@uscis.dhs.gov](mailto:I-9Central@uscis.dhs.gov). Employers may call 1-888-464-4218 or 1-877-875-6028 (TTY). Employees may call the USCIS employee hotline at 1-888-897-7781 or 1-877-875-6028 (TTY).

## Retaining Completed Forms I-9

An employer must retain Form I-9, including any supplement pages, on which the employee and employer (or authorized representative) entered data, as well as any photocopies made of the documentation the employee presented, for as long as the employee works for the employer. When employment ends, the employer must retain the individual's Form I-9 and all attachments for one year from the date employment ends, or three years after the first day of employment, whichever is later. In the case of recruiters or referrers for a fee (only applicable to those that are agricultural associations, agricultural employers, or farm labor contractors), the retention period is three years after the first day of employment.

Completed Forms I-9 and all accompanying documents should be stored in a safe and secure location. Employers should ensure that the information employees provide on Form I-9 is used only as stated in the DHS Privacy Notice below.

Form I-9 may be generated, signed, and retained electronically, in compliance with Department of Homeland Security regulations at 8 CFR section 274a.2. Employers creating, modifying, or storing Form I-9 electronically are encouraged to review these and any other relevant standards for electronic signature, and the indexing, security, and documentation of electronic Form I-9 data.

## Penalties

Employers may be subject to penalties if Form I-9 is not properly completed or for employment discrimination occurring during the employment eligibility verification process. See 8 U.S.C. section 1324a and section 1324b, 8 CFR section 274a.10 and 28 CFR Part 44. Individuals may also be prosecuted for knowingly and willfully entering false information, or for presenting fraudulent documentation, to complete Form I-9.

**Employees:** By signing **Section 1** of this form, employees attest under penalty of perjury (28 U.S.C. section 1746) that the information they provided, along with the citizenship or immigration status they select, and all information and documentation they provide to their employer, is true and correct, and they are aware that they may face penalties provided by law and may be subject to criminal prosecution for knowingly and willfully making false statements or using false documentation when completing this form. Further, falsely attesting to U.S. citizenship may subject employees to penalties or removal proceedings, and may adversely affect an employee's ability to seek future immigration benefits.

**Employers:** By signing **Sections 2 and 3**, as applicable, employers attest under penalty of perjury (28 U.S.C. section 1746) that they have physically examined the documentation presented by the employee, that the documentation reasonably appears to be genuine and to relate to the employee named, that to the best of their knowledge the employee is authorized to work in the United States, that the information they enter in **Section 2** is complete, true, and correct to the best of their knowledge, and that they are aware that they may face civil or criminal penalties provided by law and may be subject to criminal prosecution for knowingly and willfully making false statements or knowingly accepting false documentation when completing Form I-9.

## DHS Privacy Notice

**AUTHORITIES:** The information requested on this form, and the associated documents, are collected under the Immigration Reform and Control Act of 1986, Pub. L. 99-603 (8 U.S.C. 1324a).

**PURPOSE:** The primary purpose for providing the requested information on this form is for employers to verify your identity and employment authorization. Consistent with the requirements of the Immigration Reform and Control Act of 1986, employers use the Form I-9 to document the verification of the identity and employment authorization for new employees to prevent the unlawful hiring, or recruiting or referring for a fee, of individuals who are not authorized to work in the United States. This form is completed by both the employer and the employee and is ultimately retained by the employer.

**DISCLOSURE:** The information employees provide is voluntary. However, failure to provide the requested information, including your Social Security number (if applicable), and any requested evidence, may result in termination of employment. Failure of the employer to ensure proper completion of this form may result in the imposition of civil or criminal penalties against the employer. In addition, knowingly employing individuals who are not authorized to work in the United States may subject the employer to civil and/or criminal penalties.

**ROUTINE USES:** This information will be used by employers as a record of their basis for determining eligibility of an individual to work in the United States. The employer must retain this completed form and make it available for inspection by authorized officials of the Department of Homeland Security, Department of Labor, and Department of Justice, Civil Rights Division, Immigrant and Employee Rights Section. USCIS does not store Form I-9 data obtained from external employers or retrieve the information by a personal identifier. DHS may share the information you provide on this form and any additional requested evidence with authorized organizations. DHS follows approved routine uses described in the associated published system of records notice [DHS/USCIS-011 E-Verify, June 18, 2019, 84 FR 28326] and the privacy impact assessments [DHS/USCIS/PIA-036(b) Form I-9 Employment Eligibility Verification Update]. A complete list of the routine uses can be found in the system of records notice associated with this form at <http://www.dhs.gov/system-records-notices-sorns>. DHS may also share this information, as appropriate, for law enforcement purposes or in the interest of national security.

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**Paperwork Reduction Act**

An agency may not conduct or sponsor an information collection and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The public reporting burden for this collection of information is estimated at 34 minutes per response, when completing the form manually, and 25 minutes per response when using a computer to aid in completion of the form, including the time for reviewing instructions and completing and retaining the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: U.S. Citizenship and Immigration Services, Office of Policy and Strategy, Regulatory Coordination Division, 5900 Capital Gateway Drive, Mail Stop Number 2140, Camp Springs, MD 20588-0009; OMB No. 1615-0047. **Do not mail your completed Form I-9 to this address.**



# Employment Eligibility Verification

## Department of Homeland Security

### U.S. Citizenship and Immigration Services

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

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

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

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

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

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

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



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

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

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

|  |  |   |
|--|--|---|
| Last Name ( <i>Family Name</i> ) from <b>Section 1</b> . | First Name ( <i>Given Name</i> ) from <b>Section 1</b> . | Middle initial (if any) from <b>Section 1</b> . |
|--|--|---|

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

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

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

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

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

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

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

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

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



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

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

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

|  |  |   |
|--|--|---|
| Last Name ( <i>Family Name</i> ) from Section 1. | First Name ( <i>Given Name</i> ) from Section 1. | Middle initial (if any) from Section 1. |
|--|--|---|

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# Employee's Withholding Certificate

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.  
**Give Form W-4 to your employer.**  
 Your withholding is subject to review by the IRS.

**2026**

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

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

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

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

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

Do **only one** of the following.

**(a)** Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for the most accurate withholding for this step (and Steps 3-4). If you or your spouse have self-employment income, use this option; **or**

**(b)** Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**

**(c)** If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than Step 2(b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, Step 2(b) is more accurate . . . . .

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

|  |   |             |    |    |
|--|---|-------------|----|----|
| <b>Step 3:</b><br><b>Claim Dependent and Other Credits</b> | If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):               |             |    |    |
|  | <b>(a)</b> Multiply the number of qualifying children under age 17 by \$2,200 . . . . .                     | <b>3(a)</b> | \$ |    |
|  | <b>(b)</b> Multiply the number of other dependents by \$500 . . . . .                                       | <b>3(b)</b> | \$ |    |
|  | Add the amounts from Steps 3(a) and 3(b), plus the amount for other credits. Enter the total here . . . . . | <b>3</b>    |    | \$ |

|  |   |             |    |
|--|---|-------------|----|
| <b>Step 4:</b><br><b>Other Adjustments</b> | <b>(a) Other income (not from jobs).</b> If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income . . . . .                         | <b>4(a)</b> | \$ |
|  | <b>(b) Deductions.</b> Use the Deductions Worksheet on page 4 to determine the amount of deductions you may claim, which will reduce your withholding. (If you skip this line, your withholding will be based on the standard deduction.) Enter the result here . . . . . | <b>4(b)</b> | \$ |
|  | <b>(c) Extra withholding.</b> Enter any additional tax you want withheld each pay period . . . . .  | <b>4(c)</b> | \$ |

|                         |   |
|-------------------------|---|
| Exempt from withholding | I claim exemption from withholding for 2026, and I certify that I meet <b>both</b> of the conditions for exemption for 2026. See <i>Exemption from withholding</i> on page 2. I understand I will need to submit a new Form W-4 for 2027 . . . . . <input type="checkbox"/> |
|-------------------------|---|

|                                    |  |      |  |
|------------------------------------|--|------|--|
| <b>Step 5:</b><br><b>Sign Here</b> | Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete. |      |  |
|                                    | Employee's signature (This form is not valid unless you sign it.)  | Date |  |

|                       |                             |                          |                                      |
|-----------------------|-----------------------------|--------------------------|--------------------------------------|
| <b>Employers Only</b> | Employer's name and address | First date of employment | Employer 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](http://www.irs.gov/FormW4).

### Purpose of Form

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

**Exemption from withholding.** You may claim exemption from withholding for 2026 if you meet both of the following conditions: you had no federal income tax liability in 2025 **and** you expect to have no federal income tax liability in 2026. You had no federal income tax liability in 2025 if (1) your total tax on line 24 on your 2025 Form 1040 or 1040-SR is zero (or less than the sum of lines 27a, 28, 29, and 30), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2026 tax return. To claim exemption from withholding, certify that you meet both of the conditions by checking the box in the *Exempt from withholding* section. Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 16, 2027.

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

**When to use the estimator.** Consider using the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) if you:

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

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

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

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

## Specific Instructions

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

**Step 2.** Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work. Submit a separate Form W-4 for each job.

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

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



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

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

### Step 4.

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

**Step 4(b).** Enter in this step the amount from the Deductions Worksheet, line 15, if you expect to claim deductions other than the basic standard deduction on your 2026 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for qualified tips, overtime compensation, and passenger vehicle loan interest; student loan interest; IRAs; and seniors. You (and/or your spouse if married filing jointly) must have the required social security number to claim certain deductions. For additional eligibility requirements, see Pub. 501.

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

**Step 2(b) – Multiple Jobs Worksheet** (Keep for your records.)



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

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

**1 Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 5. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, **skip** to line 3 . . . . . **1** \$ \_\_\_\_\_

**2 Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.

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

**b** Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 5 and enter this amount on line 2b . . . . . **2b** \$ \_\_\_\_\_

**c** Add the amounts from lines 2a and 2b and enter the result on line 2c . . . . . **2c** \$ \_\_\_\_\_

**3** Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. . . . . **3** \_\_\_\_\_

**4 Divide** the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (plus any other additional amount you want withheld) . . . . . **4** \$ \_\_\_\_\_

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



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

1 Deductions for qualified tips, overtime compensation, and passenger vehicle loan interest.
a Qualified tips. If your total income is less than \$150,000 (\$300,000 if married filing jointly), enter an estimate of your qualified tips up to \$25,000
b Qualified overtime compensation. If your total income is less than \$150,000 (\$300,000 if married filing jointly), enter an estimate of your qualified overtime compensation up to \$12,500 (\$25,000 if married filing jointly) of the "and-a-half" portion of time-and-a-half compensation
c Qualified passenger vehicle loan interest. If your total income is less than \$100,000 (\$200,000 if married filing jointly), enter an estimate of your qualified passenger vehicle loan interest up to \$10,000
2 Add lines 1a, 1b, and 1c. Enter the result here
3 Seniors age 65 or older. If your total income is less than \$75,000 (\$150,000 if married filing jointly):
a Enter \$6,000 if you are age 65 or older before the end of the year
b Enter \$6,000 if your spouse is age 65 or older before the end of the year and has a social security number valid for employment
4 Add lines 3a and 3b. Enter the result here
5 Enter an estimate of your student loan interest, deductible IRA contributions, educator expenses, alimony paid, and certain other adjustments from Schedule 1 (Form 1040), Part II. See Pub. 505 for more information
6 Itemized deductions. Enter an estimate of your 2026 itemized deductions from Schedule A (Form 1040). Such deductions may include qualifying:
a Medical and dental expenses. Enter expenses in excess of 7.5% (0.075) of your total income
b State and local taxes. If your total income is less than \$505,000 (\$252,500 if married filing separately), enter state and local taxes paid up to \$40,400 (\$20,200 if married filing separately)
c Home mortgage interest. If your home acquisition debt is less than \$750,000 (\$375,000 if married filing separately), enter your home mortgage interest expense (including mortgage insurance premiums)
d Gifts to charities. Enter contributions in excess of 0.5% (0.005) of your total income
e Other itemized deductions. Enter the amount for other itemized deductions
7 Add lines 6a, 6b, 6c, 6d, and 6e. Enter the result here
8 Limitation on itemized deductions.
a Enter your total income
b Subtract line 4 from line 8a. If line 4 is greater than line 8a, enter -0- here and on line 10. Skip line 9
9 Enter: \$768,700 if you're married filing jointly or a qualifying surviving spouse; \$640,600 if you're single or head of household; \$384,350 if you're married filing separately
10 If line 9 is greater than line 8b, enter the amount from line 7. Otherwise, multiply line 7 by 94% (0.94) and enter the result here
11 Standard deduction.
Enter: \$32,200 if you're married filing jointly or a qualifying surviving spouse; \$24,150 if you're head of household; \$16,100 if you're single or married filing separately
12 Cash gifts to charities. If you take the standard deduction, enter cash contributions up to \$1,000 (\$2,000 if married filing jointly)
13 Add lines 11 and 12. Enter the result here
14 If line 10 is greater than line 13, subtract line 11 from line 10 and enter the result here. If line 13 is greater than line 10, enter the amount from line 12
15 Add lines 2, 4, 5, and 14. Enter the result here and in Step 4(b) of Form W-4

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

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

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

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

### Married Filing Jointly or Qualifying Surviving Spouse

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

### Single or Married Filing Separately

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

### Head of Household

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



Complete this form and present it to your employer to avoid any delay in adjusting the amount of state income tax to be withheld from your wages.

If you do not complete this form, the amount of tax that is now being withheld from your pay may not be sufficient to cover the total amount of tax due the state when filing your personal income tax return after the close of the year. You may be subject to a penalty on tax owed the state.

Individuals are permitted a maximum of one exemption for themselves, plus an additional exemption for their spouse and any dependent other than their spouse that they expect to claim on their tax return.

If you are married and both you and your spouse work and you file a joint income tax return, or if you are working two or more jobs, the revised withholding tables should result in a more accurate amount of tax being withheld.

If you are Single, Head of Household, or Married and your spouse does not work, and you are receiving wages from only one job, and you wish to have your tax withheld at a lower rate, you must check the box on line 5.

When requesting withholding from pension and annuity payments you must present this completed form to the payor. Enter the amount you want withheld on line 6.

If you determine the amount of tax being withheld is insufficient, you may reduce the number of exemptions you are claiming or request additional taxes be withheld from each payroll period. Enter the additional amount you want to have withheld on line 6.

Employees who reside in Kentucky, Maryland, Ohio, Pennsylvania, Virginia or who are a Military Spouse exempt from income tax on wages, see page 2.

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WV IT-104 Rev. 03/2023

WEST VIRGINIA EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

Name \_\_\_\_\_ Social Security Number \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

- 1. If SINGLE, and you claim an exemption, enter "1", if you do not, enter "0"
2. If MARRIED, one exemption each for husband and wife 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. If you claim exemptions for one or more dependents, enter the number of such exemptions.
4. Add the number of exemptions which you have claimed above and enter the total
5. If you are Single, Head of Household, or Married and your spouse does not work, and you are receiving wages from only one job, and you wish to have your tax withheld at a lower rate, check here
6. Additional withholding per pay period under agreement with employer, enter amount here \$

I certify, under penalties provided by law, that the number of exemptions claimed in this certificate is not in excess of those to which I am entitled.

Date \_\_\_\_\_ Signature \_\_\_\_\_

NONRESIDENTS - SEE REVERSE SIDE



If you are a resident of Kentucky, Maryland, Ohio, Pennsylvania or Virginia and your only source of income from West Virginia is wages or salaries, you are exempt from West Virginia Personal Income Tax Withholding. Upon receipt of this form, properly completed, your employer is authorized to discontinue the withholding of West Virginia Income Tax from your wages or salaries earned in West Virginia.

If you are a military spouse and (a) your spouse is a member of the armed forces present in West Virginia in compliance with military orders; (b) you are present in West Virginia solely to be with your spouse; and (c) you maintain your domicile in another State and you are claiming exemption under the Servicemember Civil Relief Act, enter your state of domicile (legal residence) on the following statement and attach a copy of your spousal military identification card.

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WV/IT-104NR  
Rev. 03/2023

**WEST VIRGINIA CERTIFICATE OF NONRESIDENCE**

This form is to be completed by employees who reside in Kentucky, Maryland, Ohio, Pennsylvania, Virginia or by an employee who is a Military Spouse exempt from income tax on wages.

I certify that I am a legal resident of the state of \_\_\_\_\_ and am not subject to West Virginia withholding because I meet the requirements set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act.

Name \_\_\_\_\_ Social Security Number \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

*I hereby certify, under penalties provided by law, that I am not a resident of West Virginia, that I reside in the State of \_\_\_\_\_ and live at the address shown on this certificate, and request is hereby made to my employer to NOT withhold West Virginia income tax from wages paid to me. If at any time hereafter I become a resident of West Virginia, or otherwise lose my status of being exempt from West Virginia withholding taxes, I will properly notify my employer of such fact within ten (10) days from the date of change so that my employer may then withhold West Virginia income tax from my wages.*

*I certify that the above statements are true, correct, and complete.*

Date \_\_\_\_\_ Signature \_\_\_\_\_

# WV OASIS PAYROLL DIRECT DEPOSIT SETUP FORM INSTRUCTIONS

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To process a Payroll Direct Deposit Setup request, the employee must do the following:

1. Provide First and Last Name
  2. Provide WV OASIS Employee ID - (Can be provided by your payroll department.)
  3. Provide Social Security Number
  4. Complete, Sign, and Date the form.
  5. Deliver the form with your account documentation to your State Agency Payroll Department for completion.
- 

## Payroll Primary Account

1. You are currently not set up for direct deposit. Please list the Financial Institution name your net pay will be deposited each pay.
2. Indicate whether the account is checking or savings. **Mark one box ONLY!**
  - a. **Checking**  
Attach a voided check, Financial Institution statement, or a letter from the Financial Institution (on FI letterhead) listing the account information, printed name, and signature of the Financial Institution representative, title and contact information.
  - b. **Savings**  
Attach a Financial Institution statement or letter from the Financial Institution (on FI letterhead) listing the account information, printed name, and signature of the Financial Institution representative, title and contact information.

## Payroll Secondary Account(s)

1. You are currently not set up for direct deposit. Please list the Financial Institution name your secondary account will be deposited each pay.
2. Indicate whether the account is checking or savings. **Mark one box ONLY!**
  - a. **Checking**  
Attach a voided check, Financial Institution statement, or a letter from the Financial Institution (on FI letterhead) listing the account information, printed name, and signature of the Financial Institution representative, title and contact information.
  - b. **Saving**  
Attach a Financial Institution statement or letter from the Financial Institution (on FI letterhead) listing the account information, printed name, and signature of the Financial Institution representative, title and contact information.
3. Indicate the dollar amount you want to be deposited each pay. The amount must be the same for each pay.
4. More than two secondary accounts will require an additional form to be completed and signed.

# **WV OASIS PAYROLL DIRECT DEPOSIT SETUP FORM INSTRUCTIONS**

**To complete the employee's Payroll Direct Deposit Setup request, the State Agency Payroll Department must do the following:**

1. Provide the State Agency Name.
2. Provide a Phone Number.
3. Sign and Date the form confirming it was received from the employee.
4. Review the form and make sure it has been completed.
5. Attach the form along with the documentation to the NPD document before submitting into the workflow.

# WV OASIS Payroll Direct Deposit Setup Form

West Virginia State Auditor's Office, ePayments Division  
www.wvsao.gov

PLEASE FORWARD TO YOUR STATE AGENCY PAYROLL DEPARTMENT ONCE COMPLETED

FIRST NAME:  MI:  LAST NAME:

WV OASIS EMPLOYEE ID:

SSN:

## Payroll Primary Account:

BANK NAME:

ROUTING #:

ACCOUNT #:

Checking - Attach a voided check

Saving

## Payroll Secondary Account(s): If you have more than two secondary accounts, please complete an additional form

BANK NAME:

ROUTING #:

ACCOUNT #:

Checking - Attach a voided check

Saving

Dollar Amount

BANK NAME:

ROUTING #:

ACCOUNT #:

Checking - Attach a voided check

Saving

Dollar Amount

I hereby authorize the State of West Virginia, hereinafter called STATE, to initiate credit entries to the account(s) as indicated above and to initiate debit entries as adjustments for credit entries made in error. The STATE will not be responsible for any loss that may arise solely by reason of error, mistake, omission or fraud regarding information provided on this form. This authority is to remain in full force and effect until I have filed a new payroll form in a timely manner so as to afford the STATE a reasonable opportunity to act. I further acknowledge that my employee pay stub will be made available to me through a secure internet web site.

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

Date: \_\_\_\_\_

## To be completed by the State Agency Payroll Department

State Agency:  Phone #:

I hereby certify I am a payroll representative of the herein named State Agency and that being so authorized I do certify the information listed and attached with this authorization has been received from the employee indicated above.

Payroll Representative's Signature: \_\_\_\_\_

Date: \_\_\_\_\_

# **WV PAY CARD FORM INSTRUCTIONS**

Revised 11/04/2025

**In order to process a WV Pay Card request, the following employee information must be provided:**

1. First and Last Name
2. wvOASIS Employee ID (This can be provided by your State Agency Payroll Department.)
3. Social Security Number
4. Home Phone Number
5. Physical Address (*PO Boxes are **NOT** allowed. This address must be on file in the HRM Payroll system.*)
6. Mailing Address (*Please provide if the address is different from the physical address. PO Boxes **ARE** allowed. This address must be on file in the HRM Payroll system.*)
7. Date of Birth
8. Employee's Signature and Date

**Once the information above has been provided, forward request to your State Agency Payroll Department for completion.**

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**To complete a WV Pay Card request, the State Agency Payroll Department must do the following:**

1. Provide the State Agency Name
2. Provide Phone Number
3. Review the form and make sure it has been completed properly.
4. Sign and Date the form.

**Once the information above has been completed, forward the form to the West Virginia State Auditor's Office, ePayments Division.**

# WV Pay Card Form

Revised 11/04/2025

West Virginia State Auditor's Office, ePayments Division - 1900 Kanawha Blvd., E., State Capitol, Bldg. 1, Room W-100, Charleston,  
Telephone: 1-800-500-4079 Fax: (304) 340-5084 www.wvsao.gov

**The issuer will use the information below to verify your identity.**

## EMPLOYEE INFORMATION

First Name:  MI:  Last Name:

wvOASIS Employee ID:

SSN:    -   -

Home Phone #:

Physical Address:

City:  State:  Zip Code:

Mailing Address:

City:  State:  Zip Code:

Date of Birth:          
M M D D Y Y Y Y

I hereby authorize the State of West Virginia, hereinafter called STATE, to initiate credit entries to my WV Paycard as indicated, and to initiate debit entries as adjustments for credit entries made in error. The State will not be responsible for any loss that may arise solely by reason of error, mistake, omission or fraud regarding information provided on this form. This authority is to remain in full force and effect until I have filed a new payroll form in a timely manner so as to afford the STATE a reasonable opportunity to act. I further acknowledge that my employee pay stub will be made available to me through a secure internet web site.

Employee's Signature: \_\_\_\_\_ Date:

### To be completed by the State Agency Payroll Department.

State Agency:  Phone #:  Ext #:

I hereby certify that I am a payroll representative of the herein named agency and being so authorized I do certify the information listed and attached has been received from the named employee.

Payroll Representative's Signature: \_\_\_\_\_ Date:

U.S. Bank Focus Card Pre-Acquisition Disclosure  
Program Number: 237442357 Non-Portable

You have options as to how you receive your payments, including direct deposit to your bank account or this prepaid card. Ask your employer for available options and select your option.

| Monthly fee | Per purchase | ATM withdrawal               | Cash reload |
|-------------|--------------|------------------------------|-------------|
| <b>\$0</b>  | <b>\$0</b>   | <b>\$0</b> in-network        | <b>N/A</b>  |
|             |              | <b>\$1.75</b> out-of-network |             |

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|  |     |
|--|-----|
| ATM Balance Inquiry (in-network or out-of-network) | \$0 |
|--|-----|

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|  |              |
|--|--------------|
| Customer Service (automated or live agent) | \$0 per call |
|--|--------------|

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|            |     |
|------------|-----|
| Inactivity | \$0 |
|------------|-----|

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**We charge 1 other type of fee. It is:**

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|                                     |                   |
|-------------------------------------|-------------------|
| Card Replacement (standard or rush) | 5.00* or \$25.00* |
|-------------------------------------|-------------------|

\*This fee can be lower or charged differently depending on how and where this card is used and your state of employment or residence.

See the accompanying Fee Schedule for free ways to access your funds and balance information.

**No overdraft/credit feature.**

Your funds are eligible for FDIC insurance.

For general information about prepaid accounts, visit [cfpb.gov/prepaid](http://cfpb.gov/prepaid). Find details and conditions for all fees and services inside the card package or call **1-877-474-0010** or visit **usbankfocus.com**.

U.S. Bank Focus Card Fee Schedule  
 Program Number: 237442357 Non-Portable

| All fees                            | Amount             | Details   |
|-------------------------------------|--------------------|---|
| <b>Get cash</b>                     |                    |   |
| ATM Withdrawal (in-network)         | \$0                | This is our fee per withdrawal. "In-network" refers to the U.S. Bank or MoneyPass® or Allpoint® ATM networks. Locations can be found at <a href="http://usbank.com/locations">usbank.com/locations</a> or <a href="http://moneypass.com/atm-locator.html">moneypass.com/atm-locator.html</a> or <a href="http://allpointnetwork.com">allpointnetwork.com</a> .                                      |
| ATM Withdrawal(out-of-network)      | \$1.75             | This is our fee per withdrawal. "Out-of-network" refers to all the ATMs outside of the U.S. Bank or MoneyPass or Allpoint ATM networks. You may also be charged a fee by the ATM operator even if you do not complete a transaction.  |
| Teller Cash Withdrawal              | \$0                | This is our fee for when you withdraw cash from your card from a teller at a bank or credit union that accepts Visa®.   |
| <b>Other</b>                        |                    |   |
| Card Replacement                    | \$5.00             | This is our fee per replacement of your card, whether mailed to you with standard delivery (up to 10 business days) or provided to you by your employer/sponsor. This fee is waived for your first card replacement in a 12-month period. This fee will be charged for each additional replacement during the same 12 months. For Connecticut, Hawaii and Pennsylvania workers, this fee is waived. |
| Card Replacement Expedited Delivery | \$10.00            | This is our fee for expedited delivery (up to 3 business days) charged in addition to any Card Replacement fee.   |
| Card Replacement Overnight Delivery | \$20.00            | This is our fee for overnight delivery charged in addition to any Card Replacement fee.   |
| Other Third-Party Fees              | Varies by provider | Some third-party service providers like person-to-person payment services or mobile wallet providers may charge you a fee for using your card for transactions.   |

Your funds are eligible for FDIC insurance up to \$250,000. FDIC insurance protects deposits from loss due to bank insolvency. See [fdic.gov/deposit/deposits/prepaid.html](http://fdic.gov/deposit/deposits/prepaid.html) for details.

No overdraft/credit feature.

Contact Cardholder Services by calling **1-877-474-0010**, by mail at P.O. Box 551617, Jacksonville, FL 32255 or visit [usbankfocus.com](http://usbankfocus.com).

For general information about prepaid accounts, visit [cfpb.gov/prepaid](http://cfpb.gov/prepaid). If you have a complaint

about a prepaid account, call the Consumer Financial Protection Bureau at 1-855-411-2372 or visit [cfpb.gov/complaint](https://cfpb.gov/complaint).

Important information: Fee waivers for workers of a particular state are applied based on information from the sponsoring employer regarding your state of employment.

CR-66676388



# NON-RESIDENT STREET MAINTENANCE AND POLICE PROTECTION CHARGE

## EXEMPTION CLAIM FORM

City of Fairmont  
200 Jackson Street, Suite 301  
Fairmont, WV 26554

PH: 304-366-6211  
FAX: 304-366-0228  
web: fairmontwv.gov

DO NOT MAIL THIS FORM

Date:

See instructions on the reverse side of this form ►

### 1. Employee Information

Full Name:

Mailing Address:

Phone:

SSN:

### 2. Exemption Claimed:

Check One Box

Resident of City of Fairmont and paid on City Services bill or other documentation proving domicile is provided.

(Provide documentation)

Business Owner and paid on City Services bill.

(Provide documentation)

Non-resident employee but work exclusively outside of Fairmont's corporate limits.

(Provide documentation)

### 3. Employee Statement:

I hereby request that the Employer designated above not withhold the Non-Resident Street Maintenance and Police Protection Charge because of the exemption claimed above. This exemption is valid for each period for which the charges accrue, until my circumstances change. I have provided the Employer with adequate documentation to support this request for exemption. Further, I agree to notify the Employer designated above immediately upon the foregoing statement being no longer accurate (due to change in employment, location of employment, location of residence or otherwise). Under penalty of perjury, I declare that the foregoing statement is true, correct, and complete to the best of my knowledge.

EMPLOYEE'S SIGNATURE

DATE:

### Employer Statement:

I am authorized and designated by the Employer named herein to review and confirm this Form and I have reasonable familiarity with the Employee who signed above. Upon such review, I have no reason to believe that any statement made in this Form is untrue or misleading in any respect.

EMPLOYER'S SIGNATURE

DATE:

Form SMC-05  
(Rev 07/01/19)

## **Important 403(b) Retirement Notice Fairmont State University**

IRS requires notification to all employees who receive W-2 forms that a 403(b) retirement plan is offered at our institution.

### **403(b) Universal Availability Rule**

As part of the WV Higher Education Policy Commission our institution provides a 403(b) Tax Deferred Retirement Savings Plan, an after-tax Roth403(b) Retirement Savings Plan, and a 457 (b) Tax Deferred Retirement Savings Plan to all eligible employees.

### **Eligibility**

Generally all employees receiving W-2 wages from FSU are eligible to participate.

### **Contributions**

IRS defines the contribution maximum contribution limits. A minimum contribution of \$200 per calendar year is required. Employees are 100% vested in their accounts. There are various investment options.

### **Enrollment and Changes**

Eligible employees may begin participation in the 403(b) or 457 (b) at any time. Employees must complete both a vendor's enrollment application to open an account and a Salary Reduction Agreement to elect the contribution amount. Employees may change or stop the contribution amount at any time during the year.

### **Available Vendors for the 403(b) Retirement Plan**

TIAA offers a 403(b), a Roth403(b), and a 457(b)

### **Contact Information**

FSU Benefits Office, Fairmont WV (304) 333-3669 for forms and information

Enroll online:  
TIAA [www.tiaa.org](http://www.tiaa.org) or 1-800-842-2252