Hiring Manager Check List for New Hires  
(Temporary Appointments, Students, Adjunct Faculty)

Requisition / Action #: __________________________  Department: __________________________

Hiring Manager: __________________________  Campus Extension#: __________________________

KRONOS Timekeeper: __________________________

Please use this check list as a cover sheet for forwarding the following completed documents to the Payroll Office, 324 Hardway Hall.

✓ I-9 – Employment Eligibility Verification Form (example attached)
  o Section 1 – Required to be fully completed by the employee on or before the employee begins work.
  o 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.

*Original documents must be presented (copies/faxes are not acceptable).

*Remote Hiring: I-9 may be completed by a Notary with Instructions via phone from the employer.

✓ Social Security Card (required)
  o SSN card is required for employment by the State of WV for wage and tax reporting purposes.
  o Photocopies/faxes are not acceptable.
  o 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 or bank letter

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, 304-367-4113

Arrears Pay: All employees are paid one pay period in arrears.
Anti-Discrimination Notice. It is illegal to discriminate against work-authorized individuals in hiring, firing, recruitment or referral for a fee, or in the employment eligibility verification (Form I-9 and E-Verify) process based on that individual's citizenship status, immigration status or racial origin. Employers CANNOT specify which document(s) the employee may present to establish employment authorization and identity. The employer must allow the employee to choose the documents to be presented from the Lists of Acceptable Documents, found on the last page of Form I-9. The refusal to hire or continue to employ an individual because the documentation presented has a future expiration date may also constitute illegal discrimination. For more information, call the Office of Special Counsel for Immigration-Related Unfair Employment Practices (OSC) at 1-800-255-7688 (employees), 1-800-255-8155 (employers), or 1-800-237-2515 (TTY), or visit www.justice.gov/crt/about/osc.

What is the Purpose of This Form?

Employers must complete Form I-9 to document verification of the identity and employment authorization of each new employee (both citizen and noncitizen) 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 verification of the identity and employment authorization of each new employee (both citizen and noncitizen) hired after November 27, 2011.

General Instructions

Both employers and employees are responsible for completing their respective sections of Form I-9. For the purpose of completing this form, the term “employer” means all employers, including those recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors, as defined in section 3 of the Migrant and Seasonal Agricultural Worker Protection Act, Public Law 97-470 (29 U.S.C. 1802). An “employee” is 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 those who do not receive any form of remuneration (volunteers), independent contractors or those engaged in certain casual domestic employment. Form I-9 has three sections. Employees complete Section 1. Employers complete Section 2 and, when applicable, Section 3. Employers may be fined if the form is not properly completed. See 8 USC § 1324a and 8 CFR § 274a.10. Individuals may be prosecuted for knowingly and willfully entering false information on the form. Employers are responsible for retaining completed forms. Do not mail completed forms to U.S. Citizenship and Immigration Services (USCIS) or Immigration and Customs Enforcement (ICE).

These instructions will assist you in properly completing Form I-9. The employer must ensure that all pages of the instructions and Lists of Acceptable Documents are available, either in print or electronically, to all employees completing this form. When completing the form on a computer, the English version of the form includes specific instructions for each field and drop-down lists for universally used abbreviations and acceptable documents. To access these instructions, move the cursor over each field or click on the question mark symbol (?) within the field. Employers and employees can also access this full set of instructions at any time by clicking the Instructions button at the top of each page when completing the form on a computer that is connected to the Internet.

Employers and employees may choose to complete any or all sections of the form on paper or using a computer, or a combination of both. Forms I-9 obtained from the USCIS website are not considered electronic Forms I-9 under DHS regulations and, therefore, cannot be electronically signed. Therefore, regardless of the method you used to enter information into each field, you must print a hard copy of the form, then sign and date the hard copy by hand where required.

Employers can obtain a blank copy of Form I-9 from the USCIS website at https://www.uscis.gov/sites/default/files/files/form/i-9.pdf. This form is in portable document format (.pdf) that is fillable and savable. That means that you may download it, or simply print out a blank copy to enter information by hand. You may also request paper Forms I-9 from USCIS.

Certain features of Form I-9 that allow for data entry on personal computers may make the form appear to be more than two pages. When using a computer, Form I-9 has been designed to print as two pages. Using more than one preparer and/or translator will add an additional page to the form, regardless of your method of completion. You are not required to print, retain or store the page containing the Lists of Acceptable Documents.
The form will also populate certain fields with N/A when certain user choices ensure that particular fields will not be completed. The Print button located at the top of each page that will print any number of pages the user selects. Also, the Start Over button located at the top of each page will clear all the fields on the form.

The Spanish version of Form I-9 does not include the additional instructions and drop-down lists described above. Employers in Puerto Rico may use either the Spanish or English version of the form. Employers outside of Puerto Rico must retain the English version of the form for their records, but may use the Spanish form as a translation tool. Additional guidance to complete the form may be found in the Handbook for Employers: Guidance for Completing Form I-9 (M-274) and on USCIS’ Form I-9 website, I-9 Central.

Completing Section 1: Employee Information and Attestation

You, the employee, must complete each field in Section 1 as described below. Newly hired employees must complete and sign Section 1 no later than the first day of employment. Section 1 should never be completed before you have accepted a job offer.

Entering Your Employee Information

**Last Name (Family Name):** Enter your full legal last name. Your last name is your family name or surname. If you have two last names or a hyphenated last name, include both names in the Last Name field. Examples of correctly entered last names include De La Cruz, O’Neill, Garcia Lopez, Smith-Johnson, Nguyen. If you only have one name, enter it in this field, then enter “Unknown” in the First Name field. You may not enter “Unknown” in both the Last Name field and the First Name field.

**First Name (Given Name):** Enter your full legal first name. Your first name is your given name. Some examples of correctly entered first names include Jessica, John-Paul, Tae Young, O’Shaun, Mai. If you only have one name, enter it in the Last Name field, then enter “Unknown” in this field. You may not enter “Unknown” in both the First Name field and the Last Name field.

**Middle Initial:** Your middle initial is the first letter of your second given name, or the first letter of your middle name, if any. If you have more than one middle name, enter the first letter of your first middle name. If you do not have a middle name, enter N/A in this field.

**Other Last Names Used:** Provide all other last names used, if any (e.g., maiden name). Enter N/A if you have not used other last names. For example, if you legally changed your last name from Smith to Jones, you should enter the name Smith in this field.

**Address (Street Name and Number):** Enter the street name and number of the current address of your residence. If you are a border commuter from Canada or Mexico, you may enter your Canada or Mexico address in this field. If your residence does not have a physical address, enter a description of the location of your residence, such as “3 miles southwest of Anytown post office near water tower.”

**Apartment:** Enter the number(s) or letter(s) that identify your apartment. If you do not live in an apartment, enter N/A.

**City or Town:** Enter your city, town or village in this field. If your residence is not located in a city, town or village, enter your county, township, reservation, etc., in this field. If you are a border commuter from Canada, enter your city and province in this field. If you are a border commuter from Mexico, enter your city and state in this field.

**State:** Enter the abbreviation of your state or territory in this field. If you are a border commuter from Canada or Mexico, enter your country abbreviation in this field.

**ZIP Code:** Enter your 5-digit ZIP code. If you are a border commuter from Canada or Mexico, enter your 5- or 6-digit postal code in this field.

**Date of Birth:** Enter your date of birth as a 2-digit month, 2-digit day, and 4-digit year (mm/dd/yyyy). For example, enter January 8, 1980 as 01/08/1980.

**U.S. Social Security Number:** Providing your 9-digit Social Security number is voluntary on Form I-9 unless your employer participates in E-Verify. If your employer participates in E-Verify and:

1. You have been issued a Social Security number, you must provide it in this field; or
2. You have applied for, but have not yet received a Social Security number, leave this field blank until you receive a Social Security number.
Employee's E-mail Address (Optional): Providing your e-mail address is optional on Form I-9, but the field cannot be left blank. To enter your e-mail address, use this format: name@site.domain. One reason Department of Homeland Security (DHS) may e-mail you is if your employer uses E-Verify and DHS learns of a potential mismatch between the information provided and the information in government records. This e-mail would contain information on how to begin to resolve the potential mismatch. You may use either your personal or work e-mail address in this field. Enter N/A if you do not enter your e-mail address.

Employee's Telephone Number (Optional): Providing your telephone number is optional on Form I-9, but the field cannot be left blank. If you enter your area code and telephone number, use this format: 000-000-0000. Enter N/A if you do not enter your telephone number.

Attesting 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.


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. This term includes conditional residents. Asylees and refugees should not select this status, but should instead select "An Alien authorized to work" below.

If you select “lawful permanent resident,” enter your 7- to 9-digit Alien Registration Number (A-Number), including the “A,” or USCIS Number in the space provided. When completing this field using a computer, use the dropdown provided to indicate whether you have entered an Alien Number or a USCIS Number. At this time, the USCIS Number is the same as the A-Number without the “A” prefix.

4. An alien authorized to work: An individual who is not a citizen or national of the United States, or a lawful permanent resident, but is authorized to work in the United States.

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 document(s) evidencing your employment authorization. Refugees, asylees and certain citizens of the Federated States of Micronesia, the Republic of the Marshall Islands, or Palau, and other aliens whose employment authorization does not have an expiration date should enter N/A in the Expiration Date field. In some cases, such as if you have Temporary Protected Status, your employment authorization may have been automatically extended; in these cases, you should enter the expiration date of the automatic extension in this space.

Aliens authorized to work must enter one of the following to complete Section 1:

1. Alien Registration Number (A-Number)/USCIS Number, or
2. Form I-94 Admission Number, or
3. Foreign Passport Number and the Country of Issuance

Your employer may not ask you to present the document from which you supplied this information.

Alien Registration Number/USCIS Number: Enter your 7- to 9-digit Alien Registration Number (A-Number), including the “A,” or your USCIS Number in this field. At this time, the USCIS Number is the same as your A-Number without the “A” prefix. When completing this field using a computer, use the dropdown provided to indicate whether you have entered an Alien Number or a USCIS Number. If you do not provide an A-Number or USCIS Number, enter N/A in this field then enter either a Form I-94 Admission Number, or a Foreign Passport and Country of Issuance in the fields provided.

Form I-94 Admission Number: Enter your 11-digit I-94 Admission Number in this field. If you do not provide an I-94 Admission Number, enter N/A in this field, then enter either an Alien Registration Number/USCIS Number or a Foreign Passport Number and Country of Issuance in the fields provided.

Foreign Passport Number: Enter your Foreign Passport Number in this field. If you do not provide a Foreign Passport Number, enter N/A in this field, then enter either an Alien Number/USCIS Number or a I-94 Admission Number in the fields provided.

Country of Issuance: If you entered your Foreign Passport Number, enter your Foreign Passport’s Country of Issuance. If you did not enter your Foreign Passport Number, enter N/A.
Signature of Employee: After completing Section 1, sign your name in this field. If you used a form obtained from the USCIS website, you must print the form to sign your name in this field. By signing this form, you attest under penalty of perjury (28 U.S.C. § 1746) that the information you provided, along with the citizenship or immigration status you selected, and all information and documentation you provide to your employer, is complete, true and correct, and you are aware that you may face severe 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, removal proceedings and may adversely affect an employee’s ability to seek future immigration benefits. If you cannot sign your name, you may place a mark in this field to indicate your signature. Employees who use a preparer or translator to help them complete the form must still sign or place a mark in the Signature of Employee field on the printed form.

If you used a preparer, translator, and other individual to assist you in completing Form I-9:

• Both you and your preparer(s) and/or translator(s) must complete the appropriate areas of Section 1, and then sign Section 1. If Section 1 was completed on a form obtained from the USCIS website, the form must be printed to sign these fields. You and your preparer(s) and/or translator(s) also should review the instructions for Completing the Preparer and/or Translator Certification below.

• If the employee is a minor (individual under 18) who cannot present an identity document, the employee’s parent or legal guardian can complete Section 1 for the employee and enter “minor under age 18” in the signature field. If Section 1 was completed on a form obtained from the USCIS website, the form must be printed to enter this information. The minor’s parent or legal guardian should review the instructions for Completing the Preparer and/or Translator Certification below. Refer to the Handbook for Employers: Guidance for Completing Form I-9 (M-274) for more guidance on completion of Form I-9 for minors. If the minor’s employer participates in E-Verify, the employee must present a list B identity document with a photograph to complete Form I-9.

• If the employee is a person with a disability (who is placed in employment by a nonprofit organization, association or as part of a rehabilitation program) who cannot present an identity document, the employee’s parent, legal guardian or a representative of the nonprofit organization, association or rehabilitation program can complete Section 1 for the employee and enter “Special Placement” in this field. If Section 1 was completed on a form obtained from the USCIS website, the form must be printed to enter this information. The parent, legal guardian or representative of the nonprofit organization, association or rehabilitation program completing Section 1 for the employee should review the instructions for Completing the Preparer and/or Translator Certification below. Refer to the Handbook for Employers: Guidance for Completing Form I-9 (M-274) for more guidance on completion of Form I-9 for certain employees with disabilities.

Today's Date: Enter the date you signed Section 1 in this field. Do not backdate this field. Enter the date as a 2-digit month, 2-digit day and 4-digit year (mm/dd/yyyy). For example, enter January 8, 2014 as 01/08/2014. A preparer or translator who assists the employee in completing Section 1 may enter the date the employee signed or made a mark to sign Section 1 in this field. Parents or legal guardians assisting minors (individuals under age 18) and parents, legal guardians or representatives of a nonprofit organization, association or rehabilitation program assisting certain employees with disabilities must enter the date they completed Section 1 for the employee.

Completing the Preparer and/or Translator Certification

If you did not use a preparer or translator to assist you in completing Section 1, you, the employee, must check the box marked I did not use a Preparer or Translator. If you check this box, leave the rest of the fields in this area blank.

If one or more preparers and/or translators assist the employee in completing the form using a computer, the preparer and/or translator must check the box marked “A preparer(s) and/or translator(s) assisted the employee in completing Section 1”, then select the number of Certification areas needed from the dropdown provided. Any additional Certification areas generated will result in an additional page. Form I-9 Supplement. Section I Preparer and/or Translator Certification can be separately downloaded from the USCIS Form I-9 webpage, which provides additional Certification areas for those completing Form I-9 using a computer who need more Certification areas than the 5 provided or those who are completing Form I-9 on paper. The first preparer and/or translator must complete all the fields in the Certification area on the same page the employee has signed. There is no limit to the number of preparers and/or translators an employee can use, but each additional preparer and/or translator must complete and sign a separate Certification area. Ensure the employee’s last name, first name and middle initial are entered at the top of any additional pages. The employer must ensure that any additional pages are retained with the employee’s completed Form I-9.
Signature of Preparer or Translator: Any person who helped to prepare or translate Section 1 of Form I-9 must sign his or her name in this field. If you used a form obtained from the USCIS website, you must print the form to sign your name in this field. The Preparer and/or Translator Certification must also be completed if “Individual under Age 18” or “Special Placement” is entered in lieu of the employee’s signature in Section 1.

Today's Date: The person who signs the Preparer and/or Translator Certification must enter the date he or she signs in this field on the printed form. Do not backdate this field. Enter the date as a 2-digit month, 2-digit day, and 4-digit year (mm/dd/yyyy). For example, enter January 8, 2014 as 01/08/2014.

Last Name (Family Name): Enter the full legal last name of the person who helped the employee in preparing or translating Section 1 in this field. The last name is also the family name or surname. If the preparer or translator has two last names or a hyphenated last name, include both names in this field.

First Name (Given Name): Enter the full legal first name of the person who helped the employee in preparing or translating Section 1 in this field. The first name is also the given name.

Address (Street Name and Number): Enter the street name and number of the current address of the residence of the person who helped the employee in preparing or translating Section 1 in this field. Addresses for residences in Canada or Mexico may be entered in this field. If the residence does not have a physical address, enter a description of the location of the residence, such as “3 miles southwest of Anytown post office near water tower.” If the residence is an apartment, enter the apartment number in this field.

City or Town: Enter the city, town or village of the residence of the person who helped the employee in preparing or translating Section 1 in this field. If the residence is not located in a city, town or village, enter the name of the county, township, reservation, etc., in this field. If the residence is in Canada, enter the city and province in this field. If the residence is in Mexico, enter the city and state in this field.

State: Enter the abbreviation of the state, territory or country of the preparer or translator’s residence in this field.

ZIP Code: Enter the 5-digit ZIP code of the residence of the person who helped the employee in preparing or translating Section 1 in this field. If the preparer or translator's residence is in Canada or Mexico, enter the 5- or 6-digit postal code.

Presentation of Form I-9 Documents

Within 3 business days of starting work for pay, you must present to your employer documentation that establishes your identity and employment authorization. For example, if you begin employment on Monday, you must present documentation on or before Thursday of that week. However, if you were hired to work for less than 3 business days, you must present documentation no later than the end of the first day of employment.

Choose which unexpired document(s) to present to your employer from the Lists of Acceptable Documents. An employer cannot specify which document(s) you may present from the Lists of Acceptable Documents. You may present either one selection from List A or a combination of one selection from List B and one selection from List C. Some List A documents, which show both identity and employment authorization, are combination documents that must be presented together to be considered a List A document: for example, the foreign passport together with a Form I-94 containing an endorsement of the alien’s nonimmigrant status and employment authorization with a specific employer incident to such status. List B documents show identity only and List C documents show employment authorization only. If your employer participates in E-Verify and you present a List B document, the document must contain a photograph. If you present acceptable List A documentation, you should not be asked to present, nor should you provide, List B and List C documentation. If you present acceptable List B and List C documentation, you should not be asked to present, nor should you provide, List A documentation. If you are unable to present a document(s) from these lists, you may be able to present an acceptable receipt. Refer to the Receipts section below.

Your employer must review the document(s) you present to complete Form I-9. If your document(s) reasonably appears to be genuine and to relate to you, your employer must accept the documents. If your document(s) 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 documents from the Lists of Acceptable Documents. Your employer may choose to make copies of your document(s), but must return the original(s) to you. Your employer must review your documents in your physical presence.
Your employer will complete the other parts of this form, as well as review your entries in Section 1. Your employer may ask you to correct any errors found. Your employer is responsible for ensuring all parts of Form I-9 are properly completed and is subject to penalties under federal law if the form is not completed correctly.

Minors (individuals under age 18) and certain employees with disabilities whose parent, legal guardian or representative completed Section 1 for the employee are only required to present an employment authorization document from List C. Refer to the Handbook for Employers: Guidance for Completing Form I-9 (M-274) for more guidance on minors and certain individuals with disabilities.

Receipts

If you do not have unexpired documentation from the Lists of Acceptable Documents, you may be able to present a receipt(s) in lieu of an acceptable document(s). New employees who choose to present a receipt(s) must do so within three business days of their first day of employment. If your employer is re-verifying your employment authorization, and you choose to present a receipt for re-verification, you must present the receipt by the date your employment authorization expires. Receipts are not acceptable if employment lasts fewer than three business days.

There are three types of acceptable receipts:

1. A receipt showing that you have applied to replace a document that was lost, stolen or damaged. You must present the actual document within 90 days from the date of hire or, in the case of re-verification, within 90 days from the date your original employment authorization expires.

2. The arrival portion of Form I-94/I-94A containing a temporary I-551 stamp and a photograph of the individual. You must present the actual Permanent Resident Card (Form I-551) by the expiration date of the temporary I-551 stamp, or, if there is no expiration date, within 1 year from the date of admission.

3. The departure portion of Form I-94/I-94A with a refugee admission stamp. You must present an unexpired Employment Authorization Document (Form I-766) or a combination of a List B document and an unrestricted Social Security Card within 90 days from the date of hire or, in the case of re-verification, within 90 days from the date your original employment authorization expires.

Receipts showing that you have applied for an initial grant of employment authorization, or for renewal of your expiring or expired employment authorization, are not acceptable.

**Completing Section 2: Employer or Authorized Representative Review and Verification**

You, the employer, must ensure that all parts of Form I-9 are properly completed and may be subject to penalties under federal law if the form is not completed correctly. Section 1 must be completed no later than the end of the employee’s first day of employment. You may not ask an individual to complete Section 1 before he or she has accepted a job offer. Before completing Section 2, you should review Section 1 to ensure the employee completed it properly. If you find any errors in Section 1, have the employee make corrections, as necessary and initial and date any corrections made.

You or your authorized representative must complete Section 2 by examining evidence of identity and employment authorization within 3 business days of 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 Thursday of that week. However, if you hire an individual for less than 3 business days, Section 2 must be completed no later than the end of the first day of employment.

**Entering Employee Information from Section 1**

This area, titled, “Employee Info from Section 1” contains fields to enter the employee’s last name, first name, middle initial exactly as he or she entered them in Section 1. This area also includes a Citizenship/Immigration Status field to enter the number of the citizenship or immigration status checkbox the employee selected in Section 1. These fields help to ensure that the two pages of an employee’s Form I-9 remain together. When completing Section 2 using a computer, the number entered in the Citizenship/Immigration Status field provides drop-downs that directly relate to the employee’s selected citizenship or immigration status.
Entering Documents the Employee Presents

You, the employer or authorized representative, must physically examine, in the employee's physical presence, the unexpired document(s) the employee presents from the Lists of Acceptable Documents to complete the Document fields in Section 2.

You cannot specify which document(s) an employee may present from these lists. If you discriminate in the Form I-9 process based on an individual's citizenship status, immigration status, or national origin, you may be in violation of the law and subject to sanctions such as civil penalties and be required to pay back pay to discrimination victims. A document is acceptable as long as it reasonably appears to be genuine and to relate to the person presenting it. Employees must present one selection from List A or a combination of one selection from List B and one selection from List C.

List A documents show both identity and employment authorization. Some List A documents are combination documents that must be presented together to be considered a List A document, such as a foreign passport together with a Form I-94 containing an endorsement of the alien’s nonimmigrant status.

List B documents show identity only, and List C documents show employment authorization only. If an employee presents a List A document, do not ask or require the employee to present List B and List C documents, and vice versa. If an employer participates in E-Verify and the employee presents a List B document, the List B document must include a photograph.

If an employee presents a receipt for the application to replace a lost, stolen or damaged document, the employee must present the replacement document to you within 90 days of the first day of work for pay, or in the case of reverification, within 90 days of the date the employee's employment authorization expired. Enter the word “Receipt” followed by the title of the receipt in Section 2 under the list that relates to the receipt.

When your employee presents the replacement document, draw a line through the receipt, then enter the information from the new document into Section 2. Other receipts may be valid for longer or shorter periods, such as the arrival portion of Form I-94/I-94A containing a temporary I-551 stamp and a photograph of the individual, which is valid until the expiration date of the temporary I-551 stamp or, if there is no expiration date, valid for one year from the date of admission.

Ensure that each document is an unexpired, original (no photocopies, except for certified copies of birth certificates) document. Certain employees may present an expired employment authorization document, which may be considered unexpired, if the employee's employment authorization has been extended by regulation or a Federal Register Notice. Refer to the Handbook for Employers: Guidance for Completing Form I-9(M-274) or I-9 Central for more guidance on these special situations.

Refer to the M-274 for guidance on how to handle special situations, such as students (who may present additional documents not specified on the Lists) and H-1B and H-2A nonimmigrants changing employers.

Minors (individuals under age 18) and certain employees with disabilities whose parent, legal guardian or representative completed Section 1 for the employee are only required to present an employment authorization document from List C. Refer to the M-274 for more guidance on minors and certain persons with disabilities. If the minor's employer participates in E-Verify, the minor employee also must present a List B identity document with a photograph to complete Form I-9.

You must return original document(s) to the employee, but may make photocopies of the document(s) reviewed. Photocopying documents is voluntary unless you participate in E-Verify. E-Verify employers are only required to photocopy certain documents. If you are an E-Verify employer who chooses to photocopy documents other than those you are required to photocopy, you should apply this policy consistently with respect to Form I-9 completion for all employees. For more information on the types of documents that an employer must photocopy if the employer uses E-Verify, visit E-Verify’s website at www.dhs.gov/e-verify. For non-E-Verify employers, if photocopies are made, they should be made consistently for all new hires and reverified employees.

Photocopies must be retained and presented with Form I-9 in case of an inspection by DHS or another federal government agency. You must always complete Section 2 by reviewing original documentation, even if you photocopy an employee's document(s) after reviewing the documentation. Making photocopies of an employee's document(s) cannot take the place of completing Form I-9. You are still responsible for completing and retaining Form I-9.
**List A - Identity and Employment Authorization:** If the employee presented an acceptable document(s) from List A or an acceptable receipt for a List A document, enter the document(s) information in this column. If the employee presented a List A document that consists of a combination of documents, enter information from each document in that combination in a separate area under List A as described below. All documents must be unexpired. If you enter document information in the List A column, you should not enter document information in the List B or List C columns. If you complete Section 2 using a computer, a selection in List A will fill all the fields in the Lists B and C columns with N/A.

**Document Title:** If the employee presented a document from List A, enter the title of the List A document or receipt in this field. The abbreviations provided are available in the dropdown when the form is completed on a computer. When completing the form on paper, you may choose to use these abbreviations or any other common abbreviation to enter the document title or issuing authority. If the employee presented a combination of documents, use the second and third Document Title fields as necessary.

<table>
<thead>
<tr>
<th>Full name of List A Document</th>
<th>Abbreviations</th>
</tr>
</thead>
<tbody>
<tr>
<td>U.S. Passport</td>
<td>U.S. Passport</td>
</tr>
<tr>
<td>U.S. Passport Card</td>
<td>U.S. Passport Card</td>
</tr>
<tr>
<td>Permanent Resident Receipt Card (Form I-551)</td>
<td>Perm. Resident Card (Form I-551)</td>
</tr>
<tr>
<td>Alien Registration Receipt Card (Form I-551)</td>
<td>Alien Reg Receipt Card (Form I-551)</td>
</tr>
<tr>
<td>Foreign passport containing a temporary I-551 stamp</td>
<td>1. Foreign Passport&lt;br&gt;2. Temporary I-551 Stamp</td>
</tr>
<tr>
<td>Foreign passport containing a temporary I-551 printed notation on a machine-readable immigrant visa (MRIV)</td>
<td>1. Foreign Passport&lt;br&gt;2. Machine-readable immigrant visa (MRIV)</td>
</tr>
<tr>
<td>For a nonimmigrant alien authorized to work for a specific employer because of his or her status, a foreign passport with Form I-94/I-94A that contains an endorsement of the alien's nonimmigrant status</td>
<td>1. Foreign Passport, work-authorized non-immigrant&lt;br&gt;2. Form I-94/I-94A&lt;br&gt;3. &quot;Form I-20&quot; or &quot;Form DS-2019&quot;</td>
</tr>
<tr>
<td>Note: In limited circumstances, certain J-1 students may be required to present a letter from their Responsible Officer in order to work. Enter the document title, issuing authority, document number and expiration date from this document in the Additional Information field.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Passport from the Federated States of Micronesia (FSM) with Form I-94/I-94A</th>
<th>1. FSM Passport with Form I-94&lt;br&gt;2. Form I-94/I-94A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Passport from the Republic of the Marshall Islands (RMI) with Form I-94/I-94A</td>
<td>1. RMI Passport with Form I-94&lt;br&gt;2. Form I-94/I-94A</td>
</tr>
<tr>
<td>Receipt: The arrival portion of Form I-94/I-94A containing a temporary I-551 stamp and photograph</td>
<td>Receipt: Form I-94/I-94A w/I-551 stamp. photo</td>
</tr>
<tr>
<td>Receipt: The departure portion of Form I-94/I-94A with an unexpired refugee admission stamp</td>
<td>Receipt: Form I-94/I-94A w/refugee stamp</td>
</tr>
<tr>
<td>Receipt for an application to replace a lost, stolen or damaged Permanent Resident Card (Form I-551)</td>
<td>Receipt replacement Perm. Res. Card (Form I-551)</td>
</tr>
<tr>
<td>Receipt for an application to replace a lost, stolen or damaged Employment Authorization Document (Form I-766)</td>
<td>Receipt replacement EAD (Form I-766)</td>
</tr>
<tr>
<td>Receipt for an application to replace a lost, stolen or damaged foreign passport with Form I-94/I-94A that contains an endorsement of the alien's nonimmigrant status</td>
<td>1. Receipt: Replacement Foreign Passport, work-authorized nonimmigrant&lt;br&gt;2. Receipt: Replacement Form I-94/I-94A&lt;br&gt;3. Form I-20 or Form DS-2019, if presented</td>
</tr>
<tr>
<td>Receipt for an application to replace a lost, stolen or damaged passport from the Federated States of Micronesia with Form I-94/I-94A</td>
<td>1. Receipt: Replacement FSM Passport with Form I-94&lt;br&gt;2. Receipt: Replacement Form I-94/I-94A</td>
</tr>
<tr>
<td>Receipt for an application to replace a lost, stolen or damaged passport from the Republic of the Marshall Islands with Form I-94/I-94A</td>
<td>1. Receipt: Replacement RMI Passport with Form I-94&lt;br&gt;2. Receipt: Replacement Form I-94/I-94A</td>
</tr>
</tbody>
</table>

**Issuing Authority:** Enter the issuing authority of the List A document or receipt. The issuing authority is the specific entity that issued the document. If the employee presented a combination of documents, use the second and third Issuing Authority fields as necessary.
Document Number: Enter the document number, if any, of the List A document or receipt presented. If the document does not contain a number, enter N/A in this field. If the employee presented a combination of documents, use the second and third Document Number fields as necessary. If the document presented was a Form I-20 or DS-2019, enter the Student and Exchange Visitor Information System (SEVIS) number in the third Document Number field exactly as it appears on the Form I-20 or the DS-2019.

Expiration Date (if any) (mm/dd/yyyy): Enter the expiration date, if any, of the List A document. The document is not acceptable if it has already expired. If the document does not contain an expiration date, enter N/A in this field. If the document uses text rather than a date to indicate when it expires, enter the text as shown on the document, such as “D/S” (which means, “duration of status”). For a receipt, enter the expiration date of the receipt validity period as described above. If the employee presented a combination of documents, use the second and third Expiration Date fields as necessary. If the document presented was a Form I-20 or DS-2019, enter the program end date here.

List B - Identity: If the employee presented an acceptable document from List B or an acceptable receipt for the application to replace a lost, stolen, or destroyed List B document, enter the document information in this column. If a parent or legal guardian attested to the identity of an employee who is an individual under age 18 or certain employees with disabilities in Section 1, enter either "Individual under age 18" or "Special Placement" in this field. Refer to the Handbook for Employers: Guidance for Completing Form I-9 (M-274) for more guidance on individuals under age 18 and certain persons with disabilities.

If you enter document information in the List B column, you must also enter document information in the List C column. If an employee presents acceptable List B and List C documents, do not ask the employee to present a List A document. No entries should be made in the List A column. If you complete Section 2 using a computer, a selection in List B will fill all the fields in the List A column with N/A.

Document Title: If the employee presented a document from List B, enter the title of the List B document or receipt in this field. The abbreviations provided are available in the dropdown when the form is completed on a computer. When completing the form on paper, you may choose to use these abbreviations or any other common abbreviations to document the document title or issuing authority.

<table>
<thead>
<tr>
<th>Full name of List B Document</th>
<th>Abbreviations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Driver’s license issued by a State or outlying possession of the United States</td>
<td>Driver’s license issued by state/territory</td>
</tr>
<tr>
<td>ID card issued by a State or outlying possession of the United States</td>
<td>ID card issued by state/territory</td>
</tr>
<tr>
<td>ID card issued by federal, state, or local government agencies or entities</td>
<td>Government ID</td>
</tr>
<tr>
<td>School ID card with photograph</td>
<td>School ID</td>
</tr>
<tr>
<td>Voter’s registration card</td>
<td>Voter registration card</td>
</tr>
<tr>
<td>U.S. Military card</td>
<td>U.S. Military card</td>
</tr>
<tr>
<td>U.S. Military draft record</td>
<td>U.S. Military draft record</td>
</tr>
<tr>
<td>Military dependent’s ID card</td>
<td>Military dependent’s ID card</td>
</tr>
<tr>
<td>U.S. Coast Guard Merchant Mariner Card</td>
<td>USCG Merchant Mariner card</td>
</tr>
<tr>
<td>Native American tribal document</td>
<td>Native American tribal document</td>
</tr>
<tr>
<td>Driver’s license issued by a Canadian government authority</td>
<td>Canadian driver’s license</td>
</tr>
<tr>
<td>School record (for persons under age 18 who are unable to present a document listed above)</td>
<td>School record (under age 18)</td>
</tr>
<tr>
<td>Report card (for persons under age 18 who are unable to present a document listed above)</td>
<td>Report Card (under age 18)</td>
</tr>
<tr>
<td>Clinic record (for persons under age 18 who are unable to present a document listed above)</td>
<td>Clinic record (under age 18)</td>
</tr>
<tr>
<td>Doctor record (for persons under age 18 who are unable to present a document listed above)</td>
<td>Doctor record (under age 18)</td>
</tr>
<tr>
<td>Hospital record (for persons under age 18 who are unable to present a document listed above)</td>
<td>Hospital record (under age 18)</td>
</tr>
<tr>
<td>Day-care record (for persons under age 18 who are unable to present a document listed above)</td>
<td>Day-care record (under age 18)</td>
</tr>
<tr>
<td>Nursery school record (for persons under age 18 who are unable to present a document listed above)</td>
<td>Nursery school record (under age 18)</td>
</tr>
<tr>
<td>Full name of List B Document</td>
<td>Abbreviations</td>
</tr>
<tr>
<td>---------------------------------------------------------------------------------------------</td>
<td>----------------------------------------------------</td>
</tr>
<tr>
<td>Individual under age 18 endorsement by parent or guardian</td>
<td>Individual under Age 18</td>
</tr>
<tr>
<td>Special placement endorsement for persons with disabilities</td>
<td>Special Placement</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Driver's License issued by</td>
<td>Receipt: Replacement driver's license</td>
</tr>
<tr>
<td>a State or outlying possession of the United States</td>
<td></td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged ID card issued by a State</td>
<td>Receipt: Replacement ID card</td>
</tr>
<tr>
<td>or outlying possession of the United States</td>
<td></td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged ID card issued by federal,</td>
<td>Receipt: Replacement Gov't ID</td>
</tr>
<tr>
<td>state, or local government agencies or entities</td>
<td></td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged School ID card with</td>
<td>Receipt: Replacement School ID</td>
</tr>
<tr>
<td>photograph</td>
<td></td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Voter's registration card</td>
<td>Receipt: Replacement Voter reg. card</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged U.S. Military card</td>
<td>Receipt: Replacement U.S. Military card</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Military dependent's ID</td>
<td>Receipt: Replacement U.S. Military dep. card</td>
</tr>
<tr>
<td>card</td>
<td></td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged U.S. Military draft record</td>
<td>Receipt: Replacement Military draft record</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged U.S. Coast Guard Merchant</td>
<td>Receipt: Replacement Merchant Mariner card</td>
</tr>
<tr>
<td>Mariner Card</td>
<td></td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Driver's license issued by</td>
<td>Receipt: Replacement Canadian DL</td>
</tr>
<tr>
<td>a Canadian government authority</td>
<td></td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Native American tribal</td>
<td>Receipt: Replacement Native American tribal doc</td>
</tr>
<tr>
<td>document</td>
<td></td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged School record (for</td>
<td>Receipt: Replacement School record (under age 18)</td>
</tr>
<tr>
<td>persons under age 18 who are unable to present a document listed above)</td>
<td></td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Report card (for persons</td>
<td>Receipt: Replacement Report card (under age 18)</td>
</tr>
<tr>
<td>under age 18 who are unable to present a document listed above)</td>
<td></td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Clinic record (for persons</td>
<td>Receipt: Replacement Clinic record (under age 18)</td>
</tr>
<tr>
<td>under age 18 who are unable to present a document listed above)</td>
<td></td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Doctor record (for persons</td>
<td>Receipt: Replacement Doctor record (under age 18)</td>
</tr>
<tr>
<td>under age 18 who are unable to present a document listed above)</td>
<td></td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Hospital record (for</td>
<td>Receipt: Replacement Hospital record (under age 18)</td>
</tr>
<tr>
<td>persons under age 18 who are unable to present a document listed above)</td>
<td></td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Day-care record (for</td>
<td>Receipt: Replacement Day-care record (under age 18)</td>
</tr>
<tr>
<td>persons under age 18 who are unable to present a document listed above)</td>
<td></td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Nursery school record</td>
<td>Receipt: Replacement Nursery school record (under</td>
</tr>
<tr>
<td>(for persons under age 18 who are unable to present a document listed above)</td>
<td>age 18)</td>
</tr>
</tbody>
</table>

**Issuing Authority:** Enter the issuing authority of the List B document or receipt. The issuing authority is the entity that issued the document. If the employee presented a document that is issued by a state agency, include the state as part of the issuing authority.

**Document Number:** Enter the document number, if any, of the List B document or receipt exactly as it appears on the document. If the document does not contain a number, enter N/A in this field.

**Expiration Date (if any) (mm/dd/yyyy):** Enter the expiration date, if any, of the List B document. The document is not acceptable if it has already expired. If the document does not contain an expiration date, enter N/A in this field. For a receipt, enter the expiration date of the receipt validity period as described in the Receipt section above.
**List C - Employment Authorization:** If the employee presented an acceptable document from List C, or an acceptable receipt for the application to replace a lost, stolen, or destroyed List C document, enter the document information in this column. If you enter document information in the List C column, you must also enter document information in the List B column. If an employee presents acceptable List B and List C documents, do not ask the employee to present a list A document. No entries should be made in the List A column.

**Document Title:** If the employee presented a document from List C, enter the title of the List C document or receipt in this field. The abbreviations provided are available in the dropdown when the form is completed on a computer. When completing the form on paper, you may choose to use these abbreviations or any other common abbreviations to document the document title or issuing authority. If you are completing the form on a computer, and you select an Employment authorization document issued by DHS, the field will populate with List C #8 and provide a space for you to enter a description of the documentation the employee presented. Refer to the M-274 for guidance on entering List C #8 documentation.

<table>
<thead>
<tr>
<th><strong>Full name of List C Document</strong></th>
<th><strong>Abbreviations</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Social Security Account Number card without restrictions</td>
<td>(Unrestricted) Social Security Card</td>
</tr>
<tr>
<td>Certification of Birth Abroad (Form FS-545)</td>
<td>Form FS-545</td>
</tr>
<tr>
<td>Certification of Report of Birth (Form DS-1350)</td>
<td>Form DS-1350</td>
</tr>
<tr>
<td>Original or certified copy of a U.S. birth certificate bearing an official seal</td>
<td>Birth Certificate</td>
</tr>
<tr>
<td>Native American tribal document</td>
<td>Native American tribal document</td>
</tr>
<tr>
<td>U.S. Citizen ID Card (From I-197)</td>
<td>Form I-197</td>
</tr>
<tr>
<td>Identification Card for use of Resident Citizen in the United States (Form I-179)</td>
<td>Form I-179</td>
</tr>
<tr>
<td>Employment authorization document issued by DHS (List C #8)</td>
<td>Employment Auth. document (DHS) List C #8</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Social Security Account Number Card without restrictions</td>
<td>Receipt: Replacement Unrestricted SS Card</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Original or certified copy of a U.S. birth certificate bearing an official seal</td>
<td>Receipt: Replacement Birth Certificate</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Native American Tribal Document</td>
<td>Receipt: Replacement Native American Tribal Doc.</td>
</tr>
<tr>
<td>Receipt for the application to replace a lost, stolen or damaged Employment Authorization Document issued by DHS</td>
<td>Receipt: Replacement Employment Auth. Doc. (DHS)</td>
</tr>
</tbody>
</table>

**Issuing Authority:** Enter the issuing authority of the List C document or receipt. The issuing authority is the entity that issued the document.

**Document Number:** Enter the document number, if any, of the List C document or receipt exactly as it appears on the document. If the document does not contain a number, enter N/A in this field.

**Expiration Date (if any) (mm/dd/yyyy):** Enter the expiration date, if any, of the List C document. The document is not acceptable if it has already expired, unless USCIS has extended the expiration date on the document. For instance, if a conditional resident presents a Form I-797 extending his or her conditional resident status with the employee's expired Form I-551, enter the future expiration date as indicated on the Form I-797. If the document has no expiration date, enter N/A in this field. For a receipt, enter the expiration date of the receipt validity period as described in the Receipt section above.

**Additional Information:** Use this space to notate any additional information required for Form I-9 such as:
- Employment authorization extensions for Temporary Protected Status beneficiaries, F-1 OPT STEM students, CAP-GAP, H-1B and H-2A employees continuing employment with the same employer or changing employers, and other nonimmigrant categories that may receive extensions of stay
- Additional document(s) that certain nonimmigrant employees may present
- Discrepancies that E-Verify employers must note when participating in the IMAGE program
- Employee termination dates and form retention dates
- E-Verify case number, which may also be entered in the margin or attached as a separate sheet per E-Verify requirements and your chosen business process
- Any other comments or notations necessary for the employer's business process

You may leave this field blank if the employee's circumstances do not require additional notations.
Entering Information in the Employer Certification

Employee's First Day of Employment: Enter the employee's first day of employment as a 2-digit month, 2-digit day and 4-digit year (mm/dd/yyyy).

Signature of Employer or Authorized Representative: Review the form for accuracy and completeness. The person who physically examines the employee's original document(s) and completes Section 2 must sign his or her name in this field. If you used a form obtained from the USCIS website, you must print the form to sign your name in this field. By signing Section 2, you attest under penalty of perjury (28 U.S.C. § 1746) that you have physically examined the documents presented by the employee, the document(s) reasonably appear to be genuine and to relate to the employee named, that to the best of your knowledge the employee is authorized to work in the United States, that the information you entered in Section 2 is complete, true and correct to the best of your knowledge, and that you are aware that you may face severe 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 this form.

Today's Date: The person who signs Section 2 must enter the date he or she signed Section 2 in this field. Do not backdate this field. If you used a form obtained from the USCIS website, you must print the form to write the date in this field. Enter the date as a 2-digit month, 2-digit day and 4-digit year (mm/dd/yyyy). For example, enter January 8, 2014 as 01/08/2014.

Title of Employer or Authorized Representative: Enter the title, position or role of the person who physically examines the employee's original document(s), completes and signs Section 2.

Last Name of the Employer or Authorized Representative: Enter the full legal last name of the person who physically examines the employee's original documents, completes and signs Section 2. Last name refers to family name or surname. If the person has two last names or a hyphenated last name, include both names in this field.

First Name of the Employer or Authorized Representative: Enter the full legal first name of the person who physically examines the employee's original documents, completes, and signs Section 2. First name refers to the given name.

Employer's Business or Organization Name: Enter the name of the employer's business or organization in this field.

Employer's Business or Organization Address (Street Name and Number): Enter an actual, physical address of the employer. If your company has multiple locations, use the most appropriate address that identifies the location of the employer. Do not provide a P.O. Box address.

City or Town: Enter the city or town for the employer's business or organization address. If the location is not a city or town, you may enter the name of the village, county, township, reservation, etc. that applies.

State: Enter the two-character abbreviation of the state for the employer's business or organization address.

ZIP Code: Enter the 5-digit ZIP code for the employer's business or organization address.

Completing Section 3: Reverification and Rehires

Section 3 applies to both reverification and rehires. When completing this section, you must also complete the Last Name, First Name and Middle Initial fields in the Employee Info from Section 1 area at the top of Section 2, leaving the Citizenship/Immigration Status field blank. When completing Section 3 in either a reverification or rehire situation, if the employee's name has changed, record the new name in Block A.

Reverification

Reverification in Section 3 must be completed prior to the earlier of:

- The expiration date, if any, of the employment authorization stated in Section 1, or
- The expiration date, if any, of the List A or List C employment authorization document recorded in Section 2 (with some exceptions listed below).

Some employees may have entered “N/A” in the expiration date field in Section 1 if they are aliens whose employment authorization does not expire, e.g. asylees, refugees, certain citizens of the Federated States of Micronesia, the Republic of the Marshall Islands, or Palau. Reverification does not apply for such employees unless they choose to present evidence of employment authorization in Section 2 that contains an expiration date and requires reverification, such as Form I-766, Employment Authorization Document.

You should not reverify U.S. citizens and noncitizen nationals, or lawful permanent residents (including conditional residents) who presented a Permanent Resident Card (Form I-551). Reverification does not apply to List B documents.
For reverification, an employee must present an unexpired document(s) (or a receipt) from either List A or List C showing he or she is still authorized to work. You CANNOT require the employee to present a particular document from List A or List C. The employee is also not required to show the same type of document that he or she presented previously. See specific instructions on how to complete Section 3 below.

Rehires

If you rehire an employee within three years from the date that the Form I-9 was previously executed, you may either rely on the employee’s previously executed Form I-9 or complete a new Form I-9.

If you choose to rely on a previously completed Form I-9, follow these guidelines.

- If the employee remains employment authorized as indicated on the previously executed Form I-9, the employee does not need to provide any additional documentation. Provide in Section 3 the employee’s rehire date, any name changes if applicable, and sign and date the form.
- If the previously executed Form I-9 indicates that the employee’s employment authorization from Section 1 or employment authorization documentation from Section 2 that is subject to reverification has expired, then reverification of employment authorization is required in Section 3 in addition to providing the rehire date. If the previously executed Form I-9 is not the current version of the form, you must complete Section 3 on the current version of the form.
- If you already used Section 3 of the employee’s previously executed Form I-9, but are rehiring the employee within three years of the original execution of Form I-9, you may complete Section 3 on a new Form I-9 and attach it to the previously executed form.

Employees rehired after three years of original execution of the Form I-9 must complete a new Form I-9.

Complete each block in Section 3 as follows:

**Block A - New Name:** If an employee who is being reverified or rehired has also changed his or her name since originally completing Section 1 of this form, complete this block with the employee’s new name. Enter only the part of the name that has changed, for example: if the employee changed only his or her last name, enter the last name in the Last Name field in this Block, then enter N/A in the First Name and Middle Initial fields. If the employee has not changed his or her name, enter N/A in each field of Block A.

**Block B - Date of Rehire:** Complete this block if you are rehiring an employee within three years of the date Form I-9 was originally executed. Enter the date of rehire in this field. Enter N/A in this field if the employee is not being rehired.

**Block C -** Complete this block if you are reverifying expiring or expired employment authorization or employment authorization documentation of a current or rehired employee. Enter the information from the List A or List C document(s) (or receipt) that the employee presented to reverify his or her employment authorization. All documents must be unexpired.

- **Document Title:** Enter the title of the List A or C document (or receipt) the employee has presented to show continuing employment authorization in this field.

- **Document Number:** Enter the document number, if any, of the document you entered in the Document Title field exactly as it appears on the document. Enter N/A if the document does not have a number.

- **Expiration Date (if any) (mm/dd/yyyy):** Enter the expiration date, if any, of the document you entered in the Document Title field as a 2-digit month, 2-digit day, and 4-digit year (mm/dd/yyyy). If the document does not contain an expiration date, enter N/A in this field.

**Signature of Employer or Authorized Representative:** The person who completes Section 3 must sign in this field. If you used a form obtained from the USCIS website, you must print Section 3 of the form to sign your name in this field. By signing Section 3, you attest under penalty of perjury (28 U.S.C. §1746) that you have examined the documents presented by the employee, that the document(s) reasonably appear to be genuine and to relate to the employee named, that to the best of your knowledge the employee is authorized to work in the United States, that the information you entered in Section 3 is complete, true and correct to the best of your knowledge, and that you are aware that you may face severe 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 this form.
Today's Date: The person who completes Section 3 must enter the date Section 3 was completed and signed in this field. Do not backdate this field. If you used a form obtained from the USCIS website, you must print Section 3 of the form to enter the date in this field. Enter the date as a 2-digit month, 2-digit day, and 4-digit year (mm/dd/yyyy). For example, enter January 8, 2014 as 01/08/2014.

Name of Employer or Authorized Representative: The person who completed, signed and dated Section 3 must enter his or her name in this field.

What is the Filing Fee?

There is no fee for completing Form I-9. This form is not filed with USCIS or any government agency. Form I-9 must be retained by the employer and made available for inspection by U.S. Government officials as specified in the “USCIS Privacy Act Statement” below.

USCIS Forms and Information

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-9Central](http://www.uscis.gov/i-9Central).

You can also obtain information about Form I-9 by e-mailing USCIS at I-9Central@dhs.gov, or by calling 1-888-464-4218 or 1-877-875-6028 (TTY).

You may download and obtain the English and Spanish versions of Form I-9, the *Handbook for Employers*, or the instructions to Form I-9 from the USCIS website at [https://www.uscis.gov/i-9](https://www.uscis.gov/i-9). To complete Form I-9 on a computer, you will need the latest version of Adobe Reader, which can be downloaded for free at [http://get.adobe.com/reader/](http://get.adobe.com/reader/). You may order USCIS forms by calling our toll-free number at 1-800-870-3676. You may also obtain forms and information by contacting the USCIS National Customer Service Center at 1-800-375-5283 or 1-800-767-1833 (TTY).

Information about E-Verify, a fast, free, internet-based system that allows businesses to determine the eligibility of their employees to work in the United States, can be obtained from the USCIS website at [http://www.uscis.gov/e-verify](http://www.uscis.gov/e-verify), by e-mailing USCIS at E-Verify@dhs.gov or by calling 1-888-464-4218 or 1-877-875-6028 (TTY).

Employees with questions about Form I-9 and/or E-Verify can reach the USCIS employee hotline by calling 1-888-897-7781 or 1-877-875-6028 (TTY).

Photocopying Blank or Completed Forms I-9 and Retaining Completed Forms I-9

Employers may photocopy or print blank Forms I-9 for future use. All pages of the instructions and Lists of Acceptable Documents must be available, either in print or electronically, to all employees completing this form. Employers must retain each employee's completed Form I-9 for as long as the individual works for the employer and for a specified period after employment has ended. Employers are required to retain the pages of the form on which the employee and employer entered data. If copies of documentation presented by the employee are made, those copies must also be retained. Once the individual's employment ends, the employer must retain this form and attachments for either 3 years after the date of hire (i.e., first day of work for pay) or 1 year after the date employment ended, 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 3 years after the date of hire (i.e., first day of work for pay).

Forms I-9 obtained from the USCIS website that are not printed and signed manually (by hand) are not considered complete. In the event of an inspection, retaining incomplete forms may make you subject to fines and penalties associated with incomplete forms.

Employers should ensure that information employees provide on Form I-9 is used only for Form I-9 purposes. Completed Forms I-9 and all accompanying documents should be stored in a safe, secure location.

Form I-9 may be generated, signed, and retained electronically, in compliance with Department of Homeland Security regulations at 8 CFR 274a.2.
USCIS Privacy Act Statement

AUTHORITIES: The authority for collecting this information is the Immigration Reform and Control Act of 1986, Public Law 99-603 (8 USC § 1324a).

PURPOSE: This information is collected by employers to comply with the requirements of the Immigration Reform and Control Act of 1986. This law requires that employers verify the identity and employment authorization of individuals they hire for employment to preclude the unlawful hiring, or recruiting or referring for a fee, of aliens who are not authorized to work in the United States.

DISCLOSURE: Providing the information collected by this form is voluntary. However an employer should not continue to employ an individual without a completed form. Failure of the employer to prepare and/or ensure proper completion of this form for each employee hired in the United States after November 6, 1986 or in the Commonwealth of the Mariana Islands after November 27, 2011, may subject the employer to civil and/or criminal penalties. In addition, employing individuals knowing that they are unauthorized 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 employee to work in the United States. The employer must retain this form for the required period and make it available for inspection by authorized officials of the Department of Homeland Security, Department of Labor and Office of Special Counsel for Immigration-Related Unfair Employment Practices.

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 35 minutes per response, when completing the form manually, and 26 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, Regulatory Coordination Division, Office of Policy and Strategy, 20 Massachusetts Avenue NW, Washington, DC 20529-2140; 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

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

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

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

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

<table>
<thead>
<tr>
<th>Address (Street Number and Name)</th>
<th>Apt. Number</th>
<th>City or Town</th>
<th>State</th>
<th>ZIP Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>123 Fairmont Avenue</td>
<td></td>
<td>Fairmont</td>
<td>WV</td>
<td>26554</td>
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</tbody>
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<tr>
<th>Date of Birth (mm/dd/yyyy)</th>
<th>U.S. Social Security Number</th>
<th>Employee's E-mail Address</th>
<th>Employee's Telephone Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>12/25/1985</td>
<td>1234567890</td>
<td><a href="mailto:jdoe@fairmontstate.edu">jdoe@fairmontstate.edu</a></td>
<td>(304) 123-4567</td>
</tr>
</tbody>
</table>

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

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

- [x] 1. A citizen of the United States
- [ ] 2. A noncitizen national of the United States (See instructions)
- [ ] 3. A lawful permanent resident (Alien Registration Number/USCIS Number): N/A
- [ ] 4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy): N/A

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

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

1. Alien Registration Number/USCIS Number: N/A
   OR
2. Form I-94 Admission Number: N/A
   OR
3. Foreign Passport Number: N/A
   Country of Issuance: N/A

Signature of Employee

John Doe

Today's Date (mm/dd/yyyy)

Preparer and/or Translator Certification (check one):

- [ ] I did not use a preparer or translator.
- [ ] A preparer(s) and/or translator(s) assisted the employee in completing Section 1.

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

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

Signature of Preparer or Translator

Today's Date (mm/dd/yyyy)

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Employment Eligibility Verification
Department of Homeland Security
U.S. Citizenship and Immigration Services

Section 2. Employer or Authorized Representative Review and Verification
(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR a combination of one document from List B and one document from List C as listed on the “Lists of Acceptable Documents.”)

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<tr>
<th>Employee Info from Section 1</th>
<th>List A</th>
<th>OR</th>
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<th>Employment Authorization</th>
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<td>Additional Information</td>
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<td>Document Title</td>
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<td>Expiration Date (if any)</td>
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<td>N/A</td>
</tr>
</tbody>
</table>

Certification: I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

The employee's first day of employment (mm/dd/yyyy): 01/03/2017  (See Instructions for exemptions)

Signature of Employer or Authorized Representative:

Today's Date (mm/dd/yyyy): 12/03/2016

Title of Employer or Authorized Representative:

Manager Payroll

Last Name of Employer or Authorized Representative:

Ewing

First Name of Employer or Authorized Representative:

Cinda

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

1301 Locust Avenue

City or Town:

Fairmont

State:

WV

ZIP Code:

26554

Section 3. Reverification and Rehires (To be completed and signed by employer or authorized representative.)

A. New Name (if applicable)

Last Name (Family Name):

First Name (Given Name):

Middle Initial:

Date (mm/dd/yyyy):

B. Date of Rehire (if applicable)

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

Document Title:

Document Number:

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

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

Signature of Employer or Authorized Representative:

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

Name of Employer or Authorized Representative:

Form I-9 11/14/2016 N  Page 2 of 3
START HERE: Read instructions carefully before completing this form. The instructions must be available, either in paper or electronically, during completion of this form. Employers are liable for errors in the completion of this form.

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

Section 1. Employee Information and Attestation  (Employees must complete and sign Section 1 of Form I-9 not later than the first day of employment, but not before accepting a job offer.)

<table>
<thead>
<tr>
<th>Last Name (Family Name)</th>
<th>First Name (Given Name)</th>
<th>Middle Initial</th>
<th>Other Last Names Used (If any)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address (Street Number and Name)</td>
<td>Apt. Number</td>
<td>City or Town</td>
<td>State</td>
</tr>
<tr>
<td>Date of Birth (mm/dd/yyyy)</td>
<td>U.S. Social Security Number</td>
<td>Employee's E-mail Address</td>
<td>Employee's Telephone Number</td>
</tr>
</tbody>
</table>

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

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

- [ ] 1. A citizen of the United States
- [ ] 2. A noncitizen national of the United States (See instructions)
- [ ] 3. A lawful permanent resident (Alien Registration Number/USCIS Number)
- [ ] 4. An alien authorized to work until expiration date: mm/dd/yyyy

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

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

1. Alien Registration Number/USCIS Number:
   OR

2. Form I-94 Admission Number:
   OR

3. Foreign Passport Number:
   Country of Issuance:

Signature of Employee: ________________________________

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

Preparer and/or Translator Certification (check one):

- [ ] I did not use a preparer or translator.
- [ ] A preparer(s) and/or translator(s) assisted the employee in completing Section 1.

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

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

Signature of Preparer or Translator: ________________________________

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

<table>
<thead>
<tr>
<th>Last Name (Family Name)</th>
<th>First Name (Given Name)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address (Street Number and Name)</td>
<td>City or Town</td>
</tr>
</tbody>
</table>

Form I-9 11/14/2016 N
### Employment Eligibility Verification

**Section 2: Employer or Authorized Representative Review and Verification**

Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR a combination of one document from List B and one document from List C as listed on the "List of Acceptable Documents."

<table>
<thead>
<tr>
<th>Employee Info from Section 1</th>
<th>List A Identity and Employment Authorization</th>
<th>OR</th>
<th>List B Identity</th>
<th>AND</th>
<th>List C Employment Authorization</th>
</tr>
</thead>
<tbody>
<tr>
<td>Last Name (Family Name)</td>
<td>Document Title</td>
<td></td>
<td>Document Title</td>
<td></td>
<td>Document Title</td>
</tr>
<tr>
<td>First Name (Given Name)</td>
<td>Issuing Authority</td>
<td></td>
<td>Issuing Authority</td>
<td></td>
<td></td>
</tr>
<tr>
<td>M. Citizenship/Immigration Status</td>
<td>Document Number</td>
<td></td>
<td>Document Number</td>
<td></td>
<td>Document Number</td>
</tr>
<tr>
<td></td>
<td>Expiration Date (if any) (mm/dd/yyyy)</td>
<td></td>
<td>Expiration Date (if any) (mm/dd/yyyy)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Additional Information**

**Certification:** I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

The employee's first day of employment (mm/dd/yyyy): ____________________________ *(See instructions for exemptions)*

<table>
<thead>
<tr>
<th>Signature of Employer or Authorized Representative</th>
<th>Today's Date (mm/dd/yyyy)</th>
<th>Title of Employer or Authorized Representative</th>
</tr>
</thead>
<tbody>
<tr>
<td>Last Name of Employer or Authorized Representative</td>
<td>First Name of Employer or Authorized Representative</td>
<td>Employer's Business or Organization Name</td>
</tr>
</tbody>
</table>

Employer's Business or Organization Address (Street Number and Name) | City or Town | State | ZIP Code

### Section 3: Reverification and Rehires

*(To be completed and signed by employer or authorized representative.)*

**A. New Name (if applicable)**

<table>
<thead>
<tr>
<th>Last Name (Family Name)</th>
<th>First Name (Given Name)</th>
<th>Middle Initial</th>
<th>Date (mm/dd/yyyy)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Document Title</th>
<th>Document Number</th>
<th>Expiration Date (if any) (mm/dd/yyyy)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Signature of Employer or Authorized Representative</th>
<th>Today's Date (mm/dd/yyyy)</th>
<th>Name of Employer or Authorized Representative</th>
</tr>
</thead>
</table>
## LISTS OF ACCEPTABLE DOCUMENTS

All documents must be UNEXPIRED

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

<table>
<thead>
<tr>
<th>LIST A</th>
<th>LIST B</th>
<th>LIST C</th>
</tr>
</thead>
<tbody>
<tr>
<td>Documents that Establish Both Identity and Employment Authorization</td>
<td>Documents that Establish Identity</td>
<td>Documents that Establish Employment Authorization</td>
</tr>
<tr>
<td>1. U.S. Passport or U.S. Passport Card</td>
<td>1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</td>
<td>1. A Social Security Account Number card, unless the card includes one of the following restrictions:</td>
</tr>
<tr>
<td>2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)</td>
<td>2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</td>
<td>(1) NOT VALID FOR EMPLOYMENT</td>
</tr>
<tr>
<td>3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa</td>
<td>3. School ID card with a photograph</td>
<td>(2) VALID FOR WORK ONLY WITH INS AUTHORIZATION</td>
</tr>
<tr>
<td>4. Employment Authorization Document that contains a photograph (Form I-766)</td>
<td>4. Voter’s registration card</td>
<td>(3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION</td>
</tr>
<tr>
<td>5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status: a. Foreign passport; and</td>
<td>5. U.S. Military card or draft record</td>
<td>2. Certification of Birth Abroad issued by the Department of State (Form FS-545)</td>
</tr>
<tr>
<td>b. Form I-94 or Form I-94A that has the following: (1) The same name as the passport; and</td>
<td>6. Military dependent’s ID card</td>
<td>3. Certification of Report of Birth issued by the Department of State (Form DS-1350)</td>
</tr>
<tr>
<td>(2) An endorsement of the alien’s nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.</td>
<td>7. U.S. Coast Guard Merchant Mariner Card</td>
<td>4. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal</td>
</tr>
<tr>
<td>6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI</td>
<td>8. Native American tribal document</td>
<td>5. Native American tribal document</td>
</tr>
<tr>
<td></td>
<td>9. Driver’s license issued by a Canadian government authority</td>
<td>6. U.S. Citizen ID Card (Form I-197)</td>
</tr>
<tr>
<td></td>
<td>For persons under age 18 who are unable to present a document listed above:</td>
<td>7. Identification Card for Use of Resident Citizen in the United States (Form I-179)</td>
</tr>
<tr>
<td></td>
<td>10. School record or report card</td>
<td>8. Employment authorization document issued by the Department of Homeland Security</td>
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<td></td>
<td>11. Clinic, doctor, or hospital record</td>
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<td></td>
<td>12. Day-care or nursery school record</td>
<td></td>
</tr>
</tbody>
</table>

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

Refer to the instructions for more information about acceptable receipts.
Form W-4 (2018)

Future developments. For the latest information about any future developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

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

Exemption from withholding. You may claim exemption from withholding for 2018 if both of the following apply:
* For 2017 you had a right to a refund of all federal income tax withheld because you had no tax liability, and
* For 2018 you expect a refund of all federal income tax withheld because you expect to have no tax liability.

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

General Instructions
If you aren't exempt, follow the rest of these instructions to determine the number of withholding allowances you should claim for withholding for 2018 and any additional amount of tax to have withheld. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

You can also use the calculator at www.irs.gov/W4App to determine your tax withholding more accurately. Consider using this calculator if you have a more complicated tax situation, such as if you have a working spouse, more than one job, or a large amount of nonwage income outside of your job. After your Form W-4 takes effect, you can also use this calculator to see how the amount of tax you're having withheld compares to your projected total tax for 2018. If you use the calculator, you don't need to complete any of the worksheets for Form W-4.

Note that if you have too much tax withheld, you will receive a refund when you file your tax return. If you have too little tax withheld, you will owe tax when you file your tax return, and you might owe a penalty.

Filers with multiple jobs or working spouses. If you have more than one job at a time, or if you're married and your spouse is also working, read all of the instructions including the instructions for the Two-Earners/Multiple Jobs Worksheet before beginning.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you might owe additional tax.

Or, you can use the Deductions, Adjustments, and Other Income Worksheet on page 3 or the calculator at www.irs.gov/W4App to make sure you have enough tax withheld from your paycheck. If you have pension or annuity income, see Pub. 505 or use the calculator at www.irs.gov/W4App to find out if you should adjust your withholding on Form W-4 or W-4P.

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

Personal Allowances Worksheet
Complete this worksheet on page 3 first to determine the number of withholding allowances to claim.

Line C. Head of household please note:
Generally, you can claim head of household filing status on your tax return only if you're unmarried and pay more than 50% of the costs of keeping up a home for yourself and a qualifying individual. See Pub. 501 for more information about filing status.

Line E. Child tax credit. When you file your tax return, you might be eligible to claim a credit for each of your qualifying children. To qualify, the child must be under age 17 as of December 31 and must be your dependent who lives with you for more than half the year. To learn more about this credit, see Pub. 972, Child Tax Credit. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line E of the worksheet. On the worksheet you will be asked about your total income. For this purpose, total income includes all of your wages and other income, including income earned by a spouse, during the year.

Line F. Credit for other dependents. When you file your tax return, you might be eligible to claim a credit for each of your dependents that don't qualify for the child tax credit, such as any dependent children age 17 and older. To learn more about this credit, see Pub. 505. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line F of the worksheet. On the worksheet, you will be asked about your total income. For this purpose, total income includes all of

Employee’s Withholding Allowance Certificate

Form W-4
Department of the Treasury Internal Revenue Service

Employee’s Withholding Allowance Certificate

> Whether you're entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.

2018

1 Your first name and middle initial

Last name

2 Your social security number

3 [ ] Single [ ] Married [ ] Married, but withholds at higher Single rate.

Note: If married filing separately, check "Married, but withholds at higher Single rate."* 

4 If your last name differs from that shown on your social security card, check here. You must call 800-722-1213 for a replacement card. □ 

5 Total number of allowances you’re claiming (from the applicable worksheet on the following pages)...

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

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

* Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and

* This year I expect a refund of all federal income tax withheld because I expect to have no tax liability.

If you meet both conditions, write “Exempt” here...

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

Employee’s signature

This form is not valid unless you sign it. □

Date □

8 Employer's name and address (Employer: Complete boxes 8 and 10 if sending to IRS and complete boxes 6, 9, and 10 if sending to State Directory of New Hires.)

9 First date of employment

10 Employer identification number (EIN)

For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Cal. No. 10220Q

Form W-4 (2018)
your wages and other income, including income earned by a spouse, during the year.
Line G. Other credits. You might be able to reduce the tax withheld from your paycheck if you expect to claim other tax credits, such as the earned income tax credit and tax credits for education and child care expenses. If you do so, your paycheck will be larger but the amount of any refund that you receive when you file your tax return will be smaller. Follow the instructions for Worksheet 1-6 in Pub. 505 if you want to reduce your withholding to take these credits into account.

Deductions, Adjustments, and Additional Income Worksheet
Complete this worksheet to determine if you're able to reduce the tax withheld from your paycheck to account for your itemized deductions and other adjustments to income such as IRA contributions. If you do so, your refund at the end of the year will be smaller, but your paycheck will be larger. You're not required to complete this worksheet or reduce your withholding if you don't wish to do so.

You can also use this worksheet to figure out how much to increase the tax withheld from your paycheck if you have a large amount of nonwage income, such as interest or dividends.

Another option is to take these items into account and make your withholding more accurate by using the calculator at www.irs.gov/W4App. If you use the calculator, you don't need to complete any of the worksheets for Form W-4.

Two-Earners/Multiple Jobs Worksheet
Complete this worksheet if you have more than one job at a time or are married filing jointly and have a working spouse. If you don't complete this worksheet, you might have too little tax withheld. If so, you will owe tax when you file your tax return and might be subject to a penalty.

Figure the total number of allowances you're entitled to claim and any additional amount of tax to withhold on all jobs using worksheets from only one Form W-4. Claim all allowances on the W-4 that you or your spouse file for the highest paying job in your family and claim zero allowances on Forms W-4 filed for all other jobs. For example, if you earn $60,000 per year and your spouse earns $20,000, you should complete the worksheets to determine what to enter on lines 5 and 6 of your Form W-4, and your spouse should enter zero ("0") on lines 5 and 6 of his or her Form W-4. See Pub. 505 for details.

Another option is to use the calculator at www.irs.gov/W4App to make your withholding more accurate.
Tip: If you have a working spouse and your incomes are similar, you can check the "Married, but withhold at higher Single rate" box instead of using this worksheet. If you choose this option, then each spouse should fill out the Personal Allowances Worksheet and check the "Married, but withhold at higher Single rate" box on Form W-4, but only one spouse should claim any allowances for credits or fill out the Deductions, Adjustments, and Additional Income Worksheet.

Instructions for Employer
Employees, do not complete box 8, 9, or 10. Your employer will complete these boxes if necessary.
New hire reporting. Employers are required by law to report new employees to a designated State Directory of New Hires. Employers may use Form W-4, boxes 8, 9, and 10 to comply with the new hire reporting requirement for a newly hired employee. A newly hired employee is an employee who hasn't previously been employed by the employer, or who was previously employed by the employer but has been separated from such prior employment for at least 60 consecutive days. Employers should contact the appropriate State Directory of New Hires to find out how to submit a copy of the completed Form W-4. For information and links to each designated State Directory of New Hires (including for U.S. territories), go to www.acf.hhs.gov/programs/css/employers.

If an employer is sending a copy of Form W-4 to a designated State Directory of New Hires to comply with the new hire reporting requirement for a newly hired employee, complete boxes 8, 9, and 10 as follows.
Box 8. Enter the employer's name and address. If the employer is sending a copy of this form to a State Directory of New Hires, enter the address where child support agencies should send income withholding orders.
Box 9. If the employer is sending a copy of this form to a State Directory of New Hires, enter the employee's first date of employment, which is the date services for payment were first performed by the employee. If the employer rehired the employee after the employee had been separated from the employer's service for at least 60 days, enter the rehire date.
Box 10. Enter the employer's employer identification number (EIN).
Personal Allowances Worksheet (Keep for your records.)

A Enter “1” for yourself .............................................. A
B Enter “1” if you will file as married filing jointly .............................................. B
C Enter “1” if you will file as head of household .............................................. C
D Enter “1” if:  
  • You’re single, or married filing separately, and have only one job; or  
  • You’re married filing jointly, have only one job, and your spouse doesn’t work; or  
  • Your wages from a second job or your spouse’s wages (or the total of both) are $1,500 or less.  
  {D
E Child tax credit. See Pub. 972, Child Tax Credit, for more information.  
  • If your total income will be less than $69,801 ($101,401 if married filing jointly), enter “4” for each eligible child.  
  • If your total income will be from $69,801 to $175,550 ($101,401 to $339,001 if married filing jointly), enter “2” for each eligible child.  
  • If your total income will be from $175,551 to $200,000 ($339,001 to $400,000 if married filing jointly), enter “1” for each eligible child.  
  • If your total income will be higher than $200,000 ($400,000 if married filing jointly), enter “-0-” .............................................. E
F Credit for other dependents.  
  • If your total income will be less than $69,801 ($101,401 if married filing jointly), enter “1” for each eligible dependent.  
  • If your total income will be from $69,801 to $175,550 ($101,401 to $339,001 if married filing jointly), enter “1” for every two dependents (for example, “-0-” for one dependent, “1” if you have two or three dependents, and “2” if you have four dependents).  
  • If your total income will be higher than $175,550 ($339,001 if married filing jointly), enter “-0-” .............................................. F
G Other credits. If you have other credits, see Worksheet 1-6 of Pub. 505 and enter the amount from that worksheet here .............................................. G
H Add lines A through G and enter the total here .............................................. H

For accuracy, complete all worksheets that apply.  
  • If you plan to itemize or claim adjustments to income and want to reduce your withholding, or if you have a large amount of nonwage income and want to increase your withholding, see the Deductions, Adjustments, and Additional Income Worksheet below.  
  • If you have more than one job at a time or are married filing jointly and you and your spouse both work, and the combined earnings from all jobs exceed $52,000 ($24,000 if married filing jointly), see the Two-Earners/Multiple Jobs Worksheet on page 4 to avoid having too little tax withheld.  
  • If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 above.

Deductions, Adjustments, and Additional Income Worksheet

Note: Use this worksheet only if you plan to itemize deductions, claim certain adjustments to income, or have a large amount of nonwage income.

1 Enter an estimate of your 2018 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes (up to $10,000), and medical expenses in excess of 7.5% of your income. See Pub. 505 for details .............................................. 1 $  

2 Enter:  
  • $24,000 if you’re married filing jointly or qualifying widow(er)  
  • $18,000 if you’re head of household  
  • $12,000 if you’re single or married filing separately .............................................. 2 $  

3 Subtract line 2 from line 1. If zero or less, enter “-0-” .............................................. 3 $  

4 Enter an estimate of your 2018 adjustments to income and any additional standard deduction for age or blindness (see Pub. 505 for information about these items) .............................................. 4 $  

5 Add lines 3 and 4 and enter the total .............................................. 5 $  

6 Enter an estimate of your 2018 nonwage income (such as dividends or interest) .............................................. 6 $  

7 Subtract line 6 from line 5. If zero, enter “-0-”. If less than zero, enter the amount in parentheses. .............................................. 7 $  

8 Divide the amount on line 7 by $4,150 and enter the result here. If a negative amount, enter in parentheses. Drop any fraction .............................................. 8  

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

10 Add lines 8 and 9 and enter the total here. If zero or less, enter “-0-”. If you plan to use the Two-Earners/Multiple Jobs Worksheet, also enter this total on line 1, page 4. Otherwise, stop here and enter this total on Form W-4, line 5, page 1 .............................................. 10
Two-Earners/Multiple Jobs Worksheet

Note: Use this worksheet only if the instructions under line H from the Personal Allowances Worksheet direct you here.

1 Enter the number from the Personal Allowances Worksheet, line H, page 3 (or, if you used the Deductions, Adjustments, and Additional Income Worksheet on page 3, the number from line 10 of that worksheet).

2 Find the number in Table 1 below that applies to the LOWEST paying job and enter it here. However, if you’re married filing jointly and wages from the highest paying job are $75,000 or less and the combined wages for you and your spouse are $107,000 or less, don’t enter more than “3”.

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

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

4 Enter the number from line 2 of this worksheet.

5 Enter the number from line 1 of this worksheet.

6 Subtract line 5 from line 4.

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

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

9 Divide line 8 by the number of pay periods remaining in 2018. For example, divide by 16 if you’re paid every 2 weeks and you complete this form on a date in late April when there are 18 pay periods remaining in 2018. Enter the result here on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck.

### Table 1

<table>
<thead>
<tr>
<th>Marital Filing Jointly</th>
<th>All Others</th>
</tr>
</thead>
<tbody>
<tr>
<td>If wages from LOWEST paying job are—</td>
<td>Enter on line 2 above</td>
</tr>
<tr>
<td>$0 - $5,000</td>
<td>0</td>
</tr>
<tr>
<td>5,001 - 9,999</td>
<td>1</td>
</tr>
<tr>
<td>10,000 - 19,999</td>
<td>2</td>
</tr>
<tr>
<td>20,001 - 26,500</td>
<td>3</td>
</tr>
<tr>
<td>26,501 - 37,000</td>
<td>4</td>
</tr>
<tr>
<td>37,001 - 43,500</td>
<td>5</td>
</tr>
<tr>
<td>43,501 - 55,000</td>
<td>6</td>
</tr>
<tr>
<td>55,001 - 80,000</td>
<td>7</td>
</tr>
<tr>
<td>80,001 - 100,000</td>
<td>8</td>
</tr>
<tr>
<td>100,001 - 105,000</td>
<td>9</td>
</tr>
<tr>
<td>85,001 - 115,000</td>
<td>11</td>
</tr>
<tr>
<td>115,001 - 130,000</td>
<td>12</td>
</tr>
<tr>
<td>130,001 - 150,000</td>
<td>13</td>
</tr>
<tr>
<td>150,001 - 200,000</td>
<td>14</td>
</tr>
<tr>
<td>170,001 - 200,000</td>
<td>15</td>
</tr>
<tr>
<td>180,001 - 200,000</td>
<td>16</td>
</tr>
</tbody>
</table>

### Table 2

<table>
<thead>
<tr>
<th>Marital Filing Jointly</th>
<th>All Others</th>
</tr>
</thead>
<tbody>
<tr>
<td>If wages from HIGHEST paying job are—</td>
<td>Enter on line 7 above</td>
</tr>
<tr>
<td>$0 - $24,375</td>
<td>$420</td>
</tr>
<tr>
<td>24,376 - 82,725</td>
<td>500</td>
</tr>
<tr>
<td>82,726 - 170,325</td>
<td>910</td>
</tr>
<tr>
<td>170,326 - 320,325</td>
<td>1,080</td>
</tr>
<tr>
<td>320,326 - 405,325</td>
<td>1,330</td>
</tr>
<tr>
<td>405,326 and over</td>
<td>1,540</td>
</tr>
</tbody>
</table>

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 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 who claims no withholding allowances; 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 possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You aren’t required to provide the information requested on a form that’s 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. 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.
WEST VIRGINIA EMPLOYEE’S WITHHOLDING EXEMPTION CERTIFICATE
FORM WV/IT-104

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.

---------------------------------------------------------------------

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 $ __________

Note that special withholding allowances provided on Federal Form W-4 may not be claimed on your West Virginia Form WV/IT-104 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
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.

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.

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 that I be 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_________________________
In order to process a Payroll Direct Deposit request the employee must do the following:

1. Provide First and Last Name
2. Provide wvOASIS 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. List the Financial Institution Name. Your net pay will be going to the Financial Institution Name listed.

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.

3. Indicate by marking the appropriate box. **Mark one box ONLY!**
   
   a. **Start Direct Deposit**  
   Net pay is currently not setup for direct deposit.

   b. **Change**  
   Net pay is currently setup for direct deposit and you want to send your net pay to a different account or Financial Institution. **Do not close your old account until you have received a payment in the new account. This will help prevent a delay in receiving your pay.**

   c. **No Change**  
   Continuing with the current direct deposit for your net pay. Mark this box only if you are requesting an add, change or cancel to a secondary account.

**Payroll Secondary Account(s)**

1. List the Financial Institution Name. Your secondary account will be going to the Financial Institution Name listed.
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 by marking the appropriate box. **Mark one box ONLY!**
   a. **Start Direct Deposit**
      A secondary account that is currently not setup for direct deposit.
   b. **Change**
      A secondary account is currently setup for direct deposit and you want to send your set amount to a different account, Financial Institution, or wish to change your set amount.
      **Do not close your old account until you have received a payment in the new account.**
      This will help prevent a delay in receiving your pay.
   c. **Cancel**
      No longer want your secondary account(s) direct deposited.
   d. **No Change**
      Continuing with the current direct deposit for your secondary account(s). Mark this box only if you are requesting an add, change, or cancel of the Primary Account and/or requesting an add, change or cancel to another secondary account.

4. The dollar amount must be the same for each pay period.

5. More than two secondary accounts will require an additional form to be completed and signed.

---

To complete the employee's Payroll Direct Deposit 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.
4. Review the form and make sure it has been completed.
5. Attach the form along with the documentation to the NPD document prior to submitting into the workflow.
wvOASIS Payroll Direct Deposit Form
West Virginia State Auditor's Office, ePayments Division - 1900 Kanawha Blvd., E., Bldg. 1, Room W-121, Charleston, WV 25305
Telephone: 1-800-500-4079 Fax: (304) 340-5084 www.wvsao.gov

- PLEASE FORWARD TO YOUR STATE AGENCY PAYROLL DEPARTMENT ONCE COMPLETED -

| First Name: | | Mi: | | Last Name: |
| wvOASIS Employee ID: | | | | |
| SSN: | | | | |

**PAYROLL PRIMARY ACCOUNT:**
- [ ] Start Direct Deposit
- [ ] Change
- [ ] No Change
- [ ] Checking - Attach a voided check.
- [ ] Saving

| Bank Name: | |
| Routing #: | |
| Account #: | |

**PAYROLL SECONDARY ACCOUNT(S):** If you have more than two secondary accounts, please complete an additional form.

| Bank Name: | |
| Routing #: | |
| Account #: | Dollar Amount: |

| Bank Name: | |
| Routing #: | |
| Account #: | 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 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 #: ____________

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: ____________

Furnish to Section 7 of the Privacy Act of 1974, the disclosure of your Social Security Number is mandatory. Social Security Numbers are necessary to properly maintain records concerning your direct deposit payments as is required and authorized by the federal government for tax administration purposes. See generally, 42 U.S.C. § 405(c). Failure to provide a Social Security Number will prevent us from processing your direct deposit request.

Version 1.0
**WV PAY CARD FORM INSTRUCTIONS**

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

1. First and Last Name  
2. EPICS Number (This can be provided by your State Agency Payroll Department.)  
3. Social Security Number  
4. Home Phone Number  
5. Mailing Address (This address must match the address on file in EPICS.)  
6. Date of Birth  
7. Employee's Signature and Date

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

---

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.
Pursuant to Section 7 of the Privacy Act of 1974, the disclosure of your Social Security Number is mandatory. Social Security Numbers are necessary to properly maintain records concerning your direct deposit payments as is required and authorized by the federal government for tax administration purposes. See generally, 42 U.S.C. § 403(c). Failure to provide a Social Security Number will prevent us from processing your request. The information below will be used by Cit to verify identification in order to be in compliance with the USA Patriot Act and the OFAC Verification.

EMPLOYEE INFORMATION

First Name: ___________________________  M:  ___________________________  Last Name: ___________________________

EPICS #: ___________________________

SSN: ___________________________  ___________________________  ___________________________

Home Phone #: __________________________

Mailing Address: __________________________

City: ___________________________  State:  ___________________________  Zip Code: ___________________________

Date of Birth: ___________________________  ___________________________  ___________________________  ___________________________

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 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 #: ___________________________

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: ____________
Important 403(b) Retirement Notice
Fairmont State University and Pierpont Community & Technical College

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

403(b) Universal Availability Rule

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

Eligibility

Generally all employees receiving W-2 wages from either FSU or Pierpont 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. Both companies have various investment options.

Enrollment and Changes

Eligible employees may begin participation in the 403(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

Great-West Retirement Services 403(b) plan only
TIAA-CREF offers both a 403(b) and a Roth403(b)

Contact Information

FSU Benefits Office, Fairmont WV (304) 367-4113 for forms and information

Enroll online with either company:
Great-West Retirement Services www.gwrs.com or 1-800-537-2033
TIAA-CREF www.tiaa-cref.org or 1-800-842-2776 or 1-800-842-2552

Updated 10.1.12
# STREET MAINTENANCE 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

See instructions on the reverse side of this form ▶

## 1. Employee Information

<table>
<thead>
<tr>
<th>Full Name:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Mailing Address:</td>
<td></td>
</tr>
<tr>
<td>Phone:</td>
<td>SSN:</td>
</tr>
</tbody>
</table>

## 2. Exemption Claimed:

Check One Box  
Make remittance to another municipality for services based on employment.  
(Provide documentation)

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.

## 3. Employee Statement:

I hereby request that the Employer designated above not withhold the Street Maintenance 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 07/11)
PART A: General Information

When key parts of the health care law take effect in 2014, there will be a new way to buy health insurance: the Health Insurance Marketplace. To assist you as you evaluate options for you and your family, this notice provides some basic information about the new Marketplace.

What Is the Health Insurance Marketplace?
The Marketplace is designed to help you find health insurance that meets your needs and fits your budget. The Marketplace offers “one-stop shopping” to find and compare private health insurance options. You may also be eligible for a new kind of tax credit that lowers your monthly premium right away. Open enrollment for health insurance coverage through the Marketplace begins in October 2013 for coverage starting as early as January 1, 2014.

Can I Save Money on my Health Insurance Premiums in the Marketplace?
You may qualify to save money and lower your monthly premium, but only if your employer does not offer coverage, or offers coverage that doesn’t meet certain standards. The savings on your premium that you’re eligible for depends on your household income.

Does Employer Health Coverage Affect Eligibility for Premium Savings through the Marketplace?
Yes. If you have an offer of health coverage from your employer that meets certain standards, you will not be eligible for a tax credit through the Marketplace and may wish to enroll in your employer’s health plan. However, you may be eligible for a tax credit that lowers your monthly premium, or a reduction in certain cost-sharing if your employer does not offer coverage to you at all or does not offer coverage that meets certain standards. If the cost of a plan from your employer that would cover you (and not any other members of your family) is more than 9.5% of your household income for the year, or if the coverage your employer provides does not meet the “minimum value” standard set by the Affordable Care Act, you may be eligible for a tax credit.¹

Note: If you purchase a health plan through the Marketplace instead of accepting health coverage offered by your employer, then you may lose the employer contribution (if any) to the employer-offered coverage. Also, this employer contribution - as well as your employee contribution to employer-offered coverage - is often excluded from income for Federal and State income tax purposes. Your payments for coverage through the Marketplace are made on an after-tax basis.

How Can I Get More Information?
The Marketplace can help you evaluate your coverage options, including your eligibility for coverage through the Marketplace and its cost. Please visit HealthCare.gov for more information, including an online application for health insurance coverage and contact information for a Health Insurance Marketplace in your area.

¹ An employer-sponsored health plan meets the “minimum value standard” if the plan’s share of the total allowed benefit costs covered by the plan is no less than 60 percent of such costs.
Dear Employee:

The Patient Protection and Affordable Care Act (also known as the “ACA” or “Obamacare”) requires individuals, with some exceptions, to have a health care plan beginning January 1, 2014. The Act also requires employers to provide notice to all employees (whether benefit-eligible or not, and enrolled in a health care plan or not) regarding the availability of the new Health Insurance Marketplace. Attached is the formal notice prepared by the federal government that we are required to distribute. We have tailored the second page of the document to include specific information about the availability of health insurance coverage to employees of our institutions. This notice does not require any additional action on your part nor does it require that you contact us about the availability of coverage in the Marketplace. It is provided to you as mandated by the federal government, and because it is your responsibility to find out whether you are required to purchase and carry health insurance. Please do NOT call HR’s Benefits Office, as we are unable to help you or to give you any further information. This is NOT an FSU or Pierpont C&TC program, but a federal government program.

If you are interested in pursuing additional information about the Health Insurance Marketplace, you should follow the direction of this notice and go to https://www.healthcare.gov/. When you visit this website, you may find you will need additional information about our institutional coverage under the State’s PEIA plans to determine your eligibility to participate in the Marketplace, including the following:

- There is no waiting period for health insurance in our system so if you are not eligible now, you will not be eligible within the next three months unless your employment status changes to meet the definition of “eligible employees” contained in the notice.
- If you are eligible for a PEIA plan, you will have already been offered it by the Benefits unit of HR when you began employment and/or during Open Enrollment each April.
- Eligible employees for PEIA plans are permanent, full-time employees working regularly at least 20 hours per week, including most regular faculty, fulltime classified staff, non-
classified and FEAP employees. Contract, term and non-permanent positions such as adjunct faculty, part-time regular (1039), student employees/work studies, graduate students and temporary/casual employees are not eligible for PEIA plans.

- Our health plans do meet the minimum value standard.
- Premiums for regular/permanent employees to participate in our health plans are based on salary levels and information regarding the costs is available at http://www.peia.wv.gov/Forms-Downloads/Pages/Shopper's-Guides.aspx. Remember that only those employees noted in bullet 3 above as eligible may participate in PEIA.
- There are no major changes affecting eligibility that are anticipated in the coming plan year.

We as your employer do not maintain information about the availability of or access to the Health Insurance Marketplace; so please do not contact HR/Benefits/Payroll in response to this notice. Again, please visit HealthCare.gov for any additional information, or to see if you are eligible for a discounted healthcare plan:

https://www.healthcare.gov/
PART B: Information About Health Coverage Offered by Your Employer

This section contains information about any health coverage offered by your employer. If you decide to complete an application for coverage in the Marketplace, you will be asked to provide this information. This information is numbered to correspond to the Marketplace application.

3. Employer name
   Fairmont State University OR Pierpont Community & Technical College

4. Employer Identification Number (EIN)
   55-9000778

5. Employer address
   1201 Locust Avenue

6. Employer phone number
   304-387-4386

7. City
   Fairmont

8. State
   WV

9. ZIP code
   26554

10. Who can we contact about employee health coverage at this job?
    Ginger Burns

11. Phone number (If different from above)
    304-387-4113

12. Email address
    ginger.burns@fairmontstate.edu

Here is some basic information about health coverage offered by this employer:

- As your employer, we offer a health plan to:
  - [ ] All employees.
  - [x] Some employees. Eligible employees are:
    - Permanent, full-time employees working regularly at least 20 hours per week (excludes contract, term or non-permanent positions such as adjunct faculty, student employees and temporary/casual employees);

- With respect to dependents:
  - [x] We do offer coverage. Eligible dependents are:
    - The employee’s legal spouse;
    - The employee’s biological children, adopted children, or stepchildren under age 26;
    - Other children for whom the employee is the court-appointed guardian to age 18;
  - [ ] We do not offer coverage.

- [x] If checked, this coverage meets the minimum value standard, and the cost of this coverage to you is intended to be affordable, based on employee wages.

- ** Even if your employer intends your coverage to be affordable, you may still be eligible for a premium discount through the Marketplace. The Marketplace will use your household income, along with other factors, to determine whether you may be eligible for a premium discount. If, for example, your wages vary from week to week (perhaps you are an hourly employee or you work on a commission basis), if you are newly employed mid-year, or if you have other income losses, you may still qualify for a premium discount.

If you decide to shop for coverage in the Marketplace, HealthCare.gov will guide you through the process. Here’s the employer information you’ll enter when you visit HealthCare.gov to find out if you can get a tax credit to lower your monthly premiums.
PAYROLL DEDUCTION GIVING FORM

Dr./Ms.
Mrs./Mr.

Name: First Middle Last

Unit/College

Home Address

Campus Address
City

City State Zip

Title

Email

Home Phone

I am a FSU graduate, class of

If alumni and married, please enter your name before marriage if different from your present name:

FSU ID Number

Gift Designations

☐ New Payroll Deduction Donor

Enter the designation(s) for your gift and the portion of your gift that each should receive. (Please make sure the individual gift amounts equal your total gift.)

1. Designation

$ Amount per pay period

2. Designation

$ Amount per pay period

Total (all designations/pay period) $ Total per pay period

Changes to current deductions:

☐ changing the dollar amount of current deduction(s)
☐ adding a designation to current deduction(s)
☐ changing the designation of current deduction(s)
☐ stopping payroll deduction(s)

*This authorization shall remain in effect until you notify the Fairmont State Foundation that you wish to change or stop the payroll deduction.

Signature

Date

Gift Designations

☐ General Scholarship Fund (550)

School/College Funds:

☐ School of Business (034)
☐ School of Education, Health & Human Performance (038)
☐ School of Fine Arts (035)
☐ College of Liberal Arts (251)
☐ School of Nursing and Allied Health (040)
☐ College of Science and Technology (041)

Other Areas:

☐ FSAA - Athletics Scholarships (063)
☐ WV Folklife Center (043)
☐ Classified Staff Fund (032)

PAYROLL DEDUCTION GUIDE

PER PAY PERIOD, IT'S ONLY

FOR A GIFT OF

12 Months | 26 pay periods
$5.00 $130
$10.00 $260
$25.00 $650
$50.00 $1,300
$100.00 $2,600

To Make a Gift Online Please Visit www.FSUFoundation.org

For more information, please contact the FSU Foundation at (304) 534-8786.

Thank you for choosing to support Fairmont State University by making a gift to FSU Foundation, Inc.
Faculty and Staff Gift Form

Dr./Ms.
Name: First Middle Last

Home Address

City State Zip

Home Phone

Unit/College/Campus

Campus Address City

Title Email

I am a Pierpont graduate, class of

If alumni and married, please enter your name before marriage if different from your present name

Pierpont ID Number (Optional)

#1. Gift Designations (see details on reverse)
Enter the designation(s) for your gift and the portion of your gift that each should receive. (Please make sure the individual gift amounts equal your total gift.)

1. ____________________________ $ Amount per pay period*
   Designation
   period*

2. ____________________________ $ Amount per pay period*
   Designation
   period*

Total (all designations/pay period) .................................................................................. $ Total per pay period
   period

*Amount per pay period if payroll deduction, otherwise total of gift per designation

#2. Three ways to make a gift

☐ Payroll deduction
☐ a new payroll deduction donor

Deduct $ ________________ per pay period
(Minimum payroll deduction of $3 per pay period, per fund)

Please deduct my gift from my: ☐ PCTC Paycheck ☐ FS Foundation Paycheck

Changes to current deductions:
☐ changing the dollar amount of current deduction(s) ☐ adding a designation to current deduction(s)
☐ changing the designation of current deduction(s) ☐ stopping payroll deduction(s)

*This authorization shall remain in effect until you notify the FSU Foundation that you wish to change or stop the payroll deduction.

☐ Check - I am enclosing a check payable to the Fairmont State Foundation for $ __________.00

☐ Credit Card - Please charge my credit card in the amount of $ __________.00
   ☐ Visa ☐ MasterCard ☐ American Express ☐ Discover

Signature (needed for credit card or payroll deduction) __________________________

Date __________________________

Name as it appears on credit card

Account Number CVV Exp. Date
PAYROLL DEDUCTION GUIDE

Per Pay Period, It's Only For a Gift Of

12 Months (26 pay periods)
$3.00 .................. $78.00
$3.85 .................. $100.00
$9.62 .................. $250.00
$19.24 .................. $500.00
$38.47 .................. $1,000.00
All Totals Are Approximate

A Few Gift Designations:

Culinary Art Program Fund (216)
Workforce Development Initiatives (262)
Pierpont Community & Technical College General Fund (401)
Pierpont Classified Staff Program Fund (421)
Pierpont RCB National Aerospace Education (497)
Pierpont School of Human Services Scholarship (515)
Pierpont Veterinary Technology Program (540)

For more information on these funds or to inquire about other areas of support, please call 304-534-8786.

Please send information regarding:

☐ Making a gift and receiving a lifetime income
☐ Making a gift with stock
☐ Named scholarships and other named endowment opportunities
☐ Making a future gift to Fairmont State
☐ Making a pledge to Fairmont State

To Make a Gift Online Please Visit www.FSUFoundation.org

For more information, please contact the FSU Foundation at (304) 534-8786.

Thank you for choosing to support Fairmont State University by making a gift to FSU Foundation, Inc.