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# Employment Packet Introduction to PPL Information for Employees

## Tennessee Commission on Aging and Disability Options Self-Direction Program (SDP) Employment Packet

Dear Employee:

Welcome aboard! You have received this packet because a participant in the Tennessee Commission on Aging and Disability (TCAD) Options Self-Direction Program has selected you to provide services.

The Tennessee Commission of Aging and Disability (TCAD) has contracted with Public Partnerships, LLC (PPL) to act as the Financial Administrator (FA) for TCAD-SDP participants. PPL will make payments on behalf of participants who employ providers. The timesheets you will complete will be submitted to PPL for payment.

Below you will see three lists of forms. The forms in the list "Forms Required For All Employees" must be completed and submitted to PPL as soon as possible so that PPL can pay you. The forms in the list "Optional Forms" are not required by PPL, but may be useful to you. If they are, submit these forms to PPL. Keep the forms in the list "Forms to Keep – You Will Use These for the Program." These forms will help you submit timesheets to PPL for payment.

You must complete a separate employment packet for each employer/participant who employs you. **PPL cannot pay for any services until a completed packet is received for your work with each employer/participant.** PPL will issue paychecks to you based on properly completed timesheets. These paychecks will reflect tax withholdings. If you have any questions, please call us toll free at 1-866-886-6149. Thank you.

### **Forms Required For All Employees**

USCIS Form I-9. Department of Homeland Security - Employment Eligibility Verification. This form is used to confirm your immigration and US citizenship information. The form contains instructions developed by the USCIS. *Ask your employer to certify and sign Section 2 of the I-9 Form.*

IRS Form W-4. Employee's Withholding Allowance Certificate. This form is used to calculate your federal tax withholding. The form contains instructions developed by the IRS.

Employer/Employee Rate Agreement. This is an agreement between the employer and the employee on a gross rate/hour for each service. It must be signed by both the employer and the employee and returned to PPL.

Federal Tax Exemption Information Form. This form was prepared by PPL to collect information about your relationship to your employer to determine if you meet certain Federal tax exemptions.

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### **Optional Forms**

EFT Application. This form is used to establish direct deposit of your paycheck with PPL. We encourage employees to use direct deposit. You can use direct deposit with a bank account or debit card.

### **Forms to Keep – You Will Use These for the Program**

Payroll Schedule Use this to complete timesheets and submit them to PPL twice a month.

PPL Timesheet Complete this timesheet to PPL according to the Payroll Schedule for any work performed after you have been authorized to provide services.

Timesheet Instructions Use these instructions to help you complete the PPL timesheet.

#### ***Before you are eligible to provide services to a SDC participant, you must:***

- Complete and submit to PPL all forms listed on page 1 of this packet, including the Employment Agreement.
- Complete and successfully pass a Criminal Background Check, Elderly or Vulnerable Abuse Registry Check and Sexual Offender Registry Check.

#### ***After you start working for a SDC participant, you will:***

- Submit signed timesheets to PPL twice a month, within 3 days of the end of the pay period (see payroll schedule enclosed in this packet)
- Receive a paycheck from PPL, based on properly completed timesheets submitted to PPL, twice a month.
- Receive a W-2 Wage Statement from PPL every year, on behalf of your employer

#### ***Who is responsible for submitting timesheets to PPL?***

Your employer will determine whether he or she would like you to submit timesheets directly to PPL or if he or she would prefer to submit the timesheets themselves. In either case, timesheets must be signed by both you and your employer.

#### ***What is the U.S. Citizenship and Immigration Services (USCIS) Form I-9?***

The USCIS Form I-9 is your employment eligibility verification. You must bring this form, and the documents listed on page 3 of the I-9 to your employer, the VD-HCBS participant. Your employer will review the documents, confirm your identity and verify your identity by signing this form. Federal law requires that all employers and employees complete this form.

#### ***What taxes will be withheld? Will I see them on my paycheck stub?***

PPL will withhold Social Security, Medicare (FICA), and federal income taxes from your paycheck as applicable. A summary of all tax withholdings will appear on your paycheck stub throughout the calendar year. PPL also will mail you a W-2 form each January. You will need

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this W-2 form to file your individual tax return by April of each year. Your employer will receive regular reports from PPL about your total hours worked.

***Are there other forms I need to review?***

Yes. PPL has enclosed the following forms for your review. Keep these forms. You will need them when you provide services.

Timesheet, Timesheet Instructions and Payroll Schedule. A signed timesheet will authorize PPL to issue a paycheck. A timesheet can be faxed or mailed, but must be legible and signed by both the Employee and Employer. You should keep the original timesheet and make copies of it for your use. If you need more timesheets, you can download them from [publicpartnerships.com](http://publicpartnerships.com) or call PPL toll-free at 1-866-886-6149.

Paychecks are issued twice a month. See the enclosed Payroll Schedule for more information about processing days and deadlines.

**PPL encourages you to call us toll free at 1-866-886-6149 if you have any questions. TTY users please dial toll free at 800-360-5900.** PPL staff is available to help walk you through the forms over the phone. We look forward to working with you.

**NEED HELP? CALL TOLL FREE AT 1-866-886-6149**  
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# Instructions for Form I-9, Employment Eligibility Verification

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

USCIS  
Form I-9

OMB No. 1615-0047  
Expires 10/31/2022

**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 national origin. Employers CANNOT specify which document(s) the employee may present to establish employment authorization. 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, contact the Immigrant and Employee Rights Section (IER) in the Department of Justice's Civil Rights Division at <https://www.justice.gov/ier>.

## 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/i-9>. 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 I: 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, D'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(ies) 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 (mm/dd/yyyy):** 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.**
- 2. A noncitizen national of the United States:** An individual born in American Samoa, certain former citizens of the former Trust Territory of the Pacific Islands, and certain children of noncitizen nationals born abroad.
- 3. A lawful permanent resident:** An individual who is not a U.S. citizen and who resides in the United States under legally recognized and lawfully recorded permanent residence as an immigrant. 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. [The Form I-9 Supplement](#), Section 1 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.

### ***Presenting 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 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 reverifying your employment authorization, and you choose to present a receipt for reverification, 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 reverification, 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 reverification, 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 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 may designate an authorized representative to act on your behalf to complete Section 2. An authorized representative can be any person you designate to complete and sign Form I-9 on your behalf. You are liable for any violations in connection with the form or the verification process, including any violations of the employer sanctions laws committed by the person designated to act on your behalf.

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 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.everify.gov](http://www.everify.gov). 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 or N/A 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.

Full name of List A Document	Abbreviations
U.S. Passport	U.S. Passport
U.S. Passport Card	U.S. Passport Card
Permanent Resident Card (Form I-551)	Perm. Resident Card (Form I-551)
Alien Registration Receipt Card (Form I-551)	Alien Reg. Receipt Card (Form I-551)
Foreign passport containing a temporary I-551 stamp	1. Foreign Passport 2. Temporary I-551 Stamp
Foreign passport containing a temporary I-551 printed notation on a machine-readable immigrant visa (MRIV)	1. Foreign Passport 2. Machine-readable immigrant visa (MRIV)
Employment Authorization Document (Form I-766)	Employment Auth. Document (Form I-766)
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	1. Foreign Passport, work-authorized non-immigrant 2. Form I-94/I94A 3. Form I-20 or Form DS-2019  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.
Passport from the Federated States of Micronesia (FSM) with Form I-94/I-94A	1. FSM Passport with Form I-94 2. Form I-94/I94A
Passport from the Republic of the Marshall Islands (RMI) with Form I-94/I94A	1. RMI Passport with Form I-94 2. Form I-94/I94A
Receipt: The arrival portion of Form I-94/I-94A containing a temporary I-551 stamp and photograph	Receipt: Form I-94/I-94A w/I-551 stamp, photo
Receipt: The departure portion of Form I-94/I-94A with an unexpired refugee admission stamp	Receipt: Form I-94/I-94A w/refugee stamp
Receipt for an application to replace a lost, stolen or damaged Permanent Resident Card (Form I-551)	Receipt replacement Perm. Res. Card (Form I-551)
Receipt for an application to replace a lost, stolen or damaged Employment Authorization Document (Form I-766)	Receipt replacement EAD (Form I-766)
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	1. Receipt: Replacement Foreign Passport, work-authorized nonimmigrant 2. Receipt: Replacement Form I-94/I-94A 3. Form I-20 or Form DS-2019 (if presented)
Receipt for an application to replace a lost, stolen or damaged passport from the Federated States of Micronesia with Form I-94/I-94A	1. Receipt: Replacement FSM Passport with Form I-94 2. Receipt: Replacement Form I-94/I-94A
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	1. Receipt: Replacement RMI Passport with Form I-94 2. Receipt: Replacement Form I-94/I-94A

**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 person 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 employees to present a List A document. If you enter document information in List B, you should not enter document information or N/A in List A. 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.

Full name of List B Document	Abbreviations
Driver's license issued by a State or outlying possession of the United States	Driver's license issued by state/territory
ID card issued by a State or outlying possession of the United States	ID card issued by state/territory
ID card issued by federal, state, or local government agencies or entities (Note: This selection does not include the driver's license or ID card issued by a State or outlying possession of the United States as described in B1 of the List of Acceptable Documents.)	Government ID
School ID card with photograph	School ID
Voter's registration card	Voter registration card
U.S. Military card	U.S. Military card
U.S. Military draft record	U.S. Military draft record
Military dependent's ID card	Military dependent's ID card
U.S. Coast Guard Merchant Mariner Card	USCG Merchant Mariner card
Native American tribal document	Native American tribal document
Driver's license issued by a Canadian government authority	Canadian driver's license
School record (for persons under age 18 who are unable to present a document listed above)	School record (under age 18)
Report card (for persons under age 18 who are unable to present a document listed above)	Report card (under age 18)
Clinic record (for persons under age 18 who are unable to present a document listed above)	Clinic record (under age 18)
Doctor record (for persons under age 18 who are unable to present a document listed above)	Doctor record (under age 18)
Hospital record (for persons under age 18 who are unable to present a document listed above)	Hospital record (under age 18)
Day-care record (for persons under age 18 who are unable to present a document listed above)	Day-care record (under age 18)
Nursery school record (for persons under age 18 who are unable to present a document listed above)	Nursery school record (under age 18)

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

**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. If you enter document information in List C, you should not enter document information or N/A in List A. If you complete Section 2 using a computer, a selection in List C will fill all the fields in the List A column with N/A.

**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 #7 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 #7 documentation.

Full name of List C Document	Abbreviations
Social Security Account Number card without restrictions	(Unrestricted) Social Security Card
Certification of Birth Abroad (Form FS-545)	Form FS-545
Certification of Report of Birth (Form DS-1350)	Form DS-1350
Consular Report of Birth Abroad (Form FS-240)	Form FS-240
Original or certified copy of a U.S. birth certificate bearing an official seal	Birth Certificate
Native American tribal document	Native American tribal document
U.S. Citizen ID Card (Form I-197)	Form I-197
Identification Card for use of Resident Citizen in the United States (Form I-179)	Form I-179
<a href="#">Employment authorization document issued by DHS (List C #7)</a> (Note: This selection does not include the Employment Authorization Document (Form I-766) from List A.)	Employment Auth. document (DHS) List C #7
Receipt for the application to replace a lost, stolen or damaged Social Security Account Number Card without restrictions	Receipt: Replacement Unrestricted SS Card
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	Receipt: Replacement Birth Certificate
Receipt for the application to replace a lost, stolen or damaged Native American Tribal Document	Receipt: Replacement Native American Tribal Doc.
Receipt for the application to replace a lost, stolen or damaged Employment Authorization Document issued by DHS	Receipt: Replacement Employment Auth. Doc. (DHS)

**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 notate 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 "DHS Privacy Notice" 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 <https://www.uscis.gov/i-9-central>.

You can also obtain information about Form I-9 by e-mailing USCIS at [I-9Central@dhs.gov](mailto: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>. 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/>. You may order paper forms at <https://www.uscis.gov/forms/forms-by-mail> or by contacting the USCIS Contact Center at 1-800-375-5283 or 1-800-767-1833 (TTY).

Information about E-Verify, a web-based system that allows employers to confirm the eligibility of their employees to work in the United States, can be obtained at <https://www.e-verify.gov> or by contacting E-Verify at <https://www.e-verify.gov/contact-us>.

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 and 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.

## DHS Privacy Notice

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

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

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

**ROUTINE USES:** This information will be used by employers as a record of their basis for determining eligibility of an individual to work in the United States. The employer must retain this completed form and make it available for inspection by authorized officials of the Department of Homeland Security, Department of Labor, and Department of Justice, Civil Rights Division, Immigrant and Employee Rights Section. DHS may also share this information, as appropriate, for law enforcement purposes or in the interest of national security.

## 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

**USCIS**  
**Form I-9**  
 OMB No. 1615-0047  
 Expires 10/31/2022

▶ **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.)*

Last Name <i>(Family Name)</i>		First Name <i>(Given Name)</i>		Middle Initial	Other Last Names Used <i>(if any)</i>	
Address <i>(Street Number and Name)</i>			Apt. Number	City or Town		State ZIP Code
Date of Birth <i>(mm/dd/yyyy)</i>	U.S. Social Security Number □□□□ - □□ - □□□□		Employee's E-mail Address		Employee's Telephone Number	

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

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

<input type="checkbox"/> 1. A citizen of the United States	
<input type="checkbox"/> 2. A noncitizen national of the United States <i>(See instructions)</i>	
<input type="checkbox"/> 3. A lawful permanent resident (Alien Registration Number/USCIS Number): _____	
<input type="checkbox"/> 4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy): _____ Some aliens may write "N/A" in the expiration date field. <i>(See instructions)</i>	
<p><i>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.</i></p> <p>1. Alien Registration Number/USCIS Number: _____  <b>OR</b>          2. Form I-94 Admission Number: _____  <b>OR</b>          3. Foreign Passport Number: _____          Country of Issuance: _____</p>	
QR Code - Section 1 Do Not Write In This Space	

Signature of Employee	Today's Date <i>(mm/dd/yyyy)</i>
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**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 <i>(mm/dd/yyyy)</i>	
Last Name <i>(Family Name)</i>		First Name <i>(Given Name)</i>	
Address <i>(Street Number and Name)</i>		City or Town	State ZIP Code

Employer Completes Next Page



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

**USCIS**  
**Form I-9**  
 OMB No. 1615-0047  
 Expires 10/31/2022

**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.")*

<b>Employee Info from Section 1</b>	Last Name (Family Name)	First Name (Given Name)	M.I.	Citizenship/Immigration Status
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List A Identity and Employment Authorization	OR	List B Identity	AND	List C Employment Authorization
Document Title		Document Title		Document Title
Issuing Authority		Issuing Authority		Issuing Authority
Document Number		Document Number		Document Number
Expiration Date (if any) (mm/dd/yyyy)		Expiration Date (if any) (mm/dd/yyyy)		Expiration Date (if any) (mm/dd/yyyy)
Document Title		Additional Information		QR Code - Sections 2 & 3 Do Not Write In This Space
Issuing Authority				
Document Number				
Expiration Date (if any) (mm/dd/yyyy)				
Document Title				
Issuing Authority				
Document Number				
Expiration Date (if any) (mm/dd/yyyy)				

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

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

Signature of Employer or Authorized Representative		Today's Date (mm/dd/yyyy)	Title of Employer or Authorized Representative	
Last Name of Employer or Authorized Representative	First Name of Employer or Authorized Representative		Employer's Business or Organization Name	
Employer's Business or Organization Address (Street Number and Name)		City or Town	State	ZIP Code

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

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

**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)
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**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
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## 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.

<b>LIST A</b> <b>Documents that Establish Both Identity and Employment Authorization</b>	OR	<b>LIST B</b> <b>Documents that Establish Identity</b>	AND	<b>LIST C</b> <b>Documents that Establish Employment Authorization</b>
<ol style="list-style-type: none"> <li>1. U.S. Passport or U.S. Passport Card</li> <li>2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)</li> <li>3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa</li> <li>4. Employment Authorization Document that contains a photograph (Form I-766)</li> <li>5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status:               <ol style="list-style-type: none"> <li>a. Foreign passport; and</li> <li>b. Form I-94 or Form I-94A that has the following:                   <ol style="list-style-type: none"> <li>(1) The same name as the passport; and</li> <li>(2) An endorsement of the 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.</li> </ol> </li> </ol> </li> <li>6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI</li> </ol>		<ol style="list-style-type: none"> <li>1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</li> <li>2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</li> <li>3. School ID card with a photograph</li> <li>4. Voter's registration card</li> <li>5. U.S. Military card or draft record</li> <li>6. Military dependent's ID card</li> <li>7. U.S. Coast Guard Merchant Mariner Card</li> <li>8. Native American tribal document</li> <li>9. Driver's license issued by a Canadian government authority</li> <li style="text-align: center;"><b>For persons under age 18 who are unable to present a document listed above:</b></li> <li>10. School record or report card</li> <li>11. Clinic, doctor, or hospital record</li> <li>12. Day-care or nursery school record</li> </ol>		<ol style="list-style-type: none"> <li>1. A Social Security Account Number card, unless the card includes one of the following restrictions:               <ol style="list-style-type: none"> <li>(1) NOT VALID FOR EMPLOYMENT</li> <li>(2) VALID FOR WORK ONLY WITH INS AUTHORIZATION</li> <li>(3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION</li> </ol> </li> <li>2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)</li> <li>3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal</li> <li>4. Native American tribal document</li> <li>5. U.S. Citizen ID Card (Form I-197)</li> <li>6. Identification Card for Use of Resident Citizen in the United States (Form I-179)</li> <li>7. Employment authorization document issued by the Department of Homeland Security</li> </ol>

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

**Refer to the instructions for more information about acceptable receipts.**

## Employee's Withholding Certificate

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

# 2021

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

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

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

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

Do **only one** of the following.

**(a)** Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for most accurate withholding for this step (and Steps 3–4); **or**

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

**(c)** If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld . . . . . ▶

**TIP:** To be accurate, submit a 2021 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

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

<b>Step 3:</b> <b>Claim Dependents</b>	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):  Multiply the number of qualifying children under age 17 by \$2,000 ▶ \$ _____  Multiply the number of other dependents by \$500 . . . . . ▶ \$ _____  Add the amounts above and enter the total here . . . . . <b>3</b> \$ _____		
<b>Step 4 (optional): Other Adjustments</b>	<b>(a) Other income (not from jobs).</b> If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income . . . . .	<b>4(a)</b>	\$ _____
	<b>(b) Deductions.</b> If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here . . . . .	<b>4(b)</b>	\$ _____
	<b>(c) Extra withholding.</b> Enter any additional tax you want withheld each pay period . . . . .	<b>4(c)</b>	\$ _____

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

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

### Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to [www.irs.gov/FormW4](http://www.irs.gov/FormW4).

### Purpose of Form

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

**Exemption from withholding.** You may claim exemption from withholding for 2021 if you meet both of the following conditions: you had no federal income tax liability in 2020 **and** you expect to have no federal income tax liability in 2021. You had no federal income tax liability in 2020 if (1) your total tax on line 24 on your 2020 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, 29, and 30), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2021 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2022.

**Your privacy.** If you prefer to limit information provided in Steps 2 through 4, use the online estimator, which will also increase accuracy.

As an alternative to the estimator: if you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c). If this is the only job in your household, you may instead check the box in Step 2(c), which will increase your withholding and significantly reduce your paycheck (often by thousands of dollars over the year).

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

1. Expect to work only part of the year;
2. Have dividend or capital gain income, or are subject to additional taxes, such as Additional Medicare Tax;
3. Have self-employment income (see below); or
4. Prefer the most accurate withholding for multiple job situations.

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

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

## Specific Instructions

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

**Step 2.** Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

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

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



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

**Step 3.** This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 972, Child Tax Credit and Credit for Other Dependents. You can also include **other tax credits** in this step, such as education tax credits and the foreign tax credit. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

### Step 4 (optional).

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

**Step 4(b).** Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2021 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

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

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



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on only ONE Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job.

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

- 1 Two jobs. If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3
2 Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a
b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b
c Add the amounts from lines 2a and 2b and enter the result on line 2c
3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc.
4 Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (along with any other additional amount you want withheld)

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



- 1 Enter an estimate of your 2021 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income
2 Enter: { \$25,100 if you're married filing jointly or qualifying widow(er); \$18,800 if you're head of household; \$12,550 if you're single or married filing separately }
3 If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-"
4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information
5 Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and 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 are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

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

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

**Married Filing Jointly or Qualifying Widow(er)**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$190	\$850	\$890	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,100	\$1,870	\$1,870
\$10,000 - 19,999	190	1,190	1,890	2,090	2,220	2,220	2,220	2,220	2,300	3,300	4,070	4,070
\$20,000 - 29,999	850	1,890	2,750	2,950	3,080	3,080	3,080	3,160	4,160	5,160	5,930	5,930
\$30,000 - 39,999	890	2,090	2,950	3,150	3,280	3,280	3,360	4,360	5,360	6,360	7,130	7,130
\$40,000 - 49,999	1,020	2,220	3,080	3,280	3,410	3,490	4,490	5,490	6,490	7,490	8,260	8,260
\$50,000 - 59,999	1,020	2,220	3,080	3,280	3,490	4,490	5,490	6,490	7,490	8,490	9,260	9,260
\$60,000 - 69,999	1,020	2,220	3,080	3,360	4,490	5,490	6,490	7,490	8,490	9,490	10,260	10,260
\$70,000 - 79,999	1,020	2,220	3,160	4,360	5,490	6,490	7,490	8,490	9,490	10,490	11,260	11,260
\$80,000 - 99,999	1,020	3,150	5,010	6,210	7,340	8,340	9,340	10,340	11,340	12,340	13,260	13,460
\$100,000 - 149,999	1,870	4,070	5,930	7,130	8,260	9,320	10,520	11,720	12,920	14,120	15,090	15,290
\$150,000 - 239,999	2,040	4,440	6,500	7,900	9,230	10,430	11,630	12,830	14,030	15,230	16,190	16,400
\$240,000 - 259,999	2,040	4,440	6,500	7,900	9,230	10,430	11,630	12,830	14,030	15,270	17,040	18,040
\$260,000 - 279,999	2,040	4,440	6,500	7,900	9,230	10,430	11,630	12,870	14,870	16,870	18,640	19,640
\$280,000 - 299,999	2,040	4,440	6,500	7,900	9,230	10,470	12,470	14,470	16,470	18,470	20,240	21,240
\$300,000 - 319,999	2,040	4,440	6,500	7,940	10,070	12,070	14,070	16,070	18,070	20,070	21,840	22,840
\$320,000 - 364,999	2,720	5,920	8,780	10,980	13,110	15,110	17,110	19,110	21,190	23,490	25,560	26,860
\$365,000 - 524,999	2,970	6,470	9,630	12,130	14,560	16,860	19,160	21,460	23,760	26,060	28,130	29,430
\$525,000 and over	3,140	6,840	10,200	12,900	15,530	18,030	20,530	23,030	25,530	28,030	30,300	31,800

**Single or Married Filing Separately**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$440	\$940	\$1,020	\$1,020	\$1,410	\$1,870	\$1,870	\$1,870	\$1,870	\$2,030	\$2,040	\$2,040
\$10,000 - 19,999	940	1,540	1,620	2,020	3,020	3,470	3,470	3,470	3,640	3,840	3,840	3,840
\$20,000 - 29,999	1,020	1,620	2,100	3,100	4,100	4,550	4,550	4,720	4,920	5,120	5,120	5,120
\$30,000 - 39,999	1,020	2,020	3,100	4,100	5,100	5,550	5,720	5,920	6,120	6,320	6,320	6,320
\$40,000 - 59,999	1,870	3,470	4,550	5,550	6,690	7,340	7,540	7,740	7,940	8,140	8,150	8,150
\$60,000 - 79,999	1,870	3,470	4,690	5,890	7,090	7,740	7,940	8,140	8,340	8,540	9,190	9,990
\$80,000 - 99,999	2,000	3,810	5,090	6,290	7,490	8,140	8,340	8,540	9,390	10,390	11,190	11,990
\$100,000 - 124,999	2,040	3,840	5,120	6,320	7,520	8,360	9,360	10,360	11,360	12,360	13,410	14,510
\$125,000 - 149,999	2,040	3,840	5,120	6,910	8,910	10,360	11,360	12,450	13,750	15,050	16,160	17,260
\$150,000 - 174,999	2,220	4,830	6,910	8,910	10,910	12,600	13,900	15,200	16,500	17,800	18,910	20,010
\$175,000 - 199,999	2,720	5,320	7,490	9,790	12,090	13,850	15,150	16,450	17,750	19,050	20,150	21,250
\$200,000 - 249,999	2,970	5,880	8,260	10,560	12,860	14,620	15,920	17,220	18,520	19,820	20,930	22,030
\$250,000 - 399,999	2,970	5,880	8,260	10,560	12,860	14,620	15,920	17,220	18,520	19,820	20,930	22,030
\$400,000 - 449,999	2,970	5,880	8,260	10,560	12,860	14,620	15,920	17,220	18,520	19,910	21,220	22,520
\$450,000 and over	3,140	6,250	8,830	11,330	13,830	15,790	17,290	18,790	20,290	21,790	23,100	24,400

**Head of Household**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$820	\$930	\$1,020	\$1,020	\$1,020	\$1,420	\$1,870	\$1,870	\$1,910	\$2,040	\$2,040
\$10,000 - 19,999	820	1,900	2,130	2,220	2,220	2,620	3,620	4,070	4,110	4,310	4,440	4,440
\$20,000 - 29,999	930	2,130	2,360	2,450	2,850	3,850	4,850	5,340	5,540	5,740	5,870	5,870
\$30,000 - 39,999	1,020	2,220	2,450	2,940	3,940	4,940	5,980	6,630	6,830	7,030	7,160	7,160
\$40,000 - 59,999	1,020	2,470	3,700	4,790	5,800	7,000	8,200	8,850	9,050	9,250	9,380	9,380
\$60,000 - 79,999	1,870	4,070	5,310	6,600	7,800	9,000	10,200	10,850	11,050	11,250	11,520	12,320
\$80,000 - 99,999	1,880	4,280	5,710	7,000	8,200	9,400	10,600	11,250	11,590	12,590	13,520	14,320
\$100,000 - 124,999	2,040	4,440	5,870	7,160	8,360	9,560	11,240	12,690	13,690	14,690	15,670	16,770
\$125,000 - 149,999	2,040	4,440	5,870	7,240	9,240	11,240	13,240	14,690	15,890	17,190	18,420	19,520
\$150,000 - 174,999	2,040	4,920	7,150	9,240	11,240	13,290	15,590	17,340	18,640	19,940	21,170	22,270
\$175,000 - 199,999	2,720	5,920	8,150	10,440	12,740	15,040	17,340	19,090	20,390	21,690	22,920	24,020
\$200,000 - 249,999	2,970	6,470	9,000	11,390	13,690	15,990	18,290	20,040	21,340	22,640	23,880	24,980
\$250,000 - 349,999	2,970	6,470	9,000	11,390	13,690	15,990	18,290	20,040	21,340	22,640	23,880	24,980
\$350,000 - 449,999	2,970	6,470	9,000	11,390	13,690	15,990	18,290	20,040	21,340	22,640	23,900	25,200
\$450,000 and over	3,140	6,840	9,570	12,160	14,660	17,160	19,660	21,610	23,110	24,610	26,050	27,350



**Toll Free Numbers**

Phone: 1-866-886-6149

TTY: 800-360-5900

Administrative Fax: 1-866-592-0043

## **TCAD Options-SDP Employment Agreement Between Employer and Employee**

**This document must be signed and retained by the Employer and Employee.  
A copy must also be sent to PPL.**

### **Parties to Agreement**

This agreement confirms the conditions of employment between the following parties within the TCAD Options SDP.

\_\_\_\_\_  
Employer

\_\_\_\_\_  
Employee

### **Mutual Responsibilities**

The parties agree to follow the policies and procedures of the program. The Employer and Employee agree to hold harmless, release, and forever discharge the State of Tennessee and Public Partnerships, LLC (PPL) from any claims and/or damages that might arise out of any action or omissions by the Employer and/or the Employee.

### **Employer Responsibilities:**

1. The Employer will recruit and hire their Employees.
2. The Employer will verify the Employee's qualifications, including a valid social security number and authorization to work in the United States.
3. The Employer will hire the services of the Employee for payment only after the work has been authorized by PPL.
4. The Employer will work with the Employee to develop an appropriate work schedule.
5. The Employer will identify the Employee's job duties as approved in the Employee's Plan of Care.
6. The Employer will train the Employee, supervise the Employee's daily activities and review the quality of the Employee's work.
7. The Employer will provide a clean and safe work environment without excess hazards, employment discrimination and/or harassment.
8. The Employer will notify the Employee in advance if services are not required or if Employer is no longer eligible for services.
9. The Employer will review, approve, and sign the Employee's timesheets as documentation of the services rendered and ensure that the timesheets are sent to PPL.
10. The Employer will be responsible for paying the Employee for any services performed in excess of the amount authorized in the Plan of Care and Budget.

11. The Employer will ensure that there is no misrepresentation of time, services, individuals and/or other information.
12. The Employer has the right to terminate the Employee, if necessary.

**Employee Responsibilities:**

1. The Employee must be 18 years of age or older and have a valid social security number.
2. The Employee will provide services for payment only after the work has been authorized by PPL.
3. The Employee is not a spouse, legal guardian or an authorized representative of the Employer.
4. The Employee will be on time, will be clean and neatly dressed and will respect of the Employer's person, belongings, family members and acquaintances.
5. The Employee is able to provide all of the services and tasks as required by the Employer.
6. The Employee will use the Employer's personal property only if agreed upon by both parties.
7. The Employee will submit accurate timesheets and documentation to the Employer for review and signature.
8. The Employee will notify the Employer in advance if the Employee not able to provide services as scheduled or if the Employee is quitting employment.
9. The Employee will report any allegations or suspicions of abuse, neglect, of exploitation immediately to the Support Broker and PPL.
10. The Employee will keep all Employer information confidential and only release information with the written consent of the Employer.
11. The Employee will ensure that there is no misrepresentation of time, services, individuals and/or other information.
12. The Employee will have a valid driver's license and proof of insurance, if providing transportation to the Employer.

**Employee understands and acknowledges the following:**

1. The Employee ***is employed*** by the Employer, not PPL or the State of Tennessee.
2. Employment is "at-will." No guarantee or promise of continued employment is intended or implied by this agreement.
3. Employees are not eligible to ever work more hours than the Plan of Care Budget authorizes and are not authorized to work more than 40 hours in one week; however, authorized services are exempt from overtime requirements under the Fair Labor Standards Act (FLSA) as companionship services. Accordingly, no Employee will receive overtime premium pay. Services provided must be directly related to the Plan of Care of the Employer.
4. Employee shall only perform work within the amount authorized by the State of Tennessee as stated within the Employer's Plan of Care and Budget.

I

Employer Name: \_\_\_\_\_

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

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

Employee shall **not** be compensated by the State of Tennessee or PPL for any work performed in excess of the authorized amount.

5. PPL is required to report certain information on newly hired Employees to the Tennessee Department of Employment Security as required by Federal and State Child Support Enforcement Laws.
6. PPL will conduct Background and Registry Checks on each newly-hired Employee. If the background report notes that records were found, the Employee, Employer, and PPL will be notified of the finding(s) and provided with a copy of the background results. Such finding(s) may negatively impact employment.

The Employer and Employee agree to indemnify and hold harmless PPL, its officers, Employees and agents from any and all costs, expenses, losses, claims, damages, liabilities, settlements and judgments, including reasonable value of time spent by counsel for PPL and the cost and expenses and reasonable attorney's fees of other counsel required to defend PPL relating to or arising from any and all claims brought by Personal Support Workers against PPL relating to damages caused by work related injuries.

### Compensation

The Employee will be paid on a twice monthly schedule per submission of timesheets (web, mail or fax) to PPL, fiscal agent of the Employer. A valid timesheet must be signed and dated by the Employer and Employee. PPL will withhold appropriate taxes and issue tax statements based on the tax forms filed by the Employer and Employee, respectively. The employee will make the gross amount listed for the following checked services:

<input type="checkbox"/>	Attendant Care \$_____/hr
<input type="checkbox"/>	Homemaking \$_____/hr
<input type="checkbox"/>	Hourly Respite (up to 8 hrs per 24 hr period) \$_____/hr
<input type="checkbox"/>	Daily Respite (8-24 hr period) \$_____/day

### Start Date \_\_\_\_\_

This date is contingent on the completion of all of the documentation required for employment and submission of the documentation to PPL. Once the documentation is received, PPL will conduct the Background and Registry Checks and the results will be reported to the Employer and Employee. The start date is also contingent on the participant's status and authorization.

Employer Name: \_\_\_\_\_

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

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

**Payment for Services and Work Performed**

PPL shall pay the Employee for services provided by the Employee and verified by the Employer in accordance with the Plan of Care and Budget in effect at the time of service provision.

**Termination of Agreement**

Either party may terminate this agreement by notifying the other party and PPL in writing.

<b>Signatures</b>	
By signing below, the Employer and Employee agree to the above terms and conditions.	
_____	_____
Employer	Date
_____	_____
Employee	Date

Employer Name: \_\_\_\_\_

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

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



Disclosure  
Criminal Attestation

Legal First Name: \_\_\_\_\_ Legal Last Name: \_\_\_\_\_

Provider Type:  Individual

Please answer the following questions as of the current date:

1. Have you personally been convicted of fraud related to Medicare, Medicaid or Title XX programs?     NO         YES

If you answered YES, please provide details:

\_\_\_\_\_

\_\_\_\_\_

2. Have you personally been convicted of a criminal offense related to Medicare, Medicaid or Title XX programs?     NO         YES

If you answered YES, please provide details:

\_\_\_\_\_

\_\_\_\_\_

You will be required to submit to a background check to be completed in accordance with TCA 33-2-1202. Any offer of employment is contingent upon successfully passing the criminal background check. To pass the background check, you must not have a case of abuse, neglect, mistreatment or exploitation in your background. Furthermore, per TCA 33-2-1202, you must list any prior conviction by any local, state, federal or military court of any felony or any other conviction involving sexual crimes, including but not limited to rape, sexual assault, sexual battery, exhibitionism, voyeurism, or any attempt to commit any of such sexual crimes: homicide or attempted homicide; felonious assault or attempted felonious assault; unlawful breaking or entering; robbery; burglary; theft; or arson. Also, if you are required to register, or have registered with the registry of sexual offenders in accordance with TCA 38-6-110, you must disclose such information.

Please list any prior convictions or information regarding the registry of sexual offenders below:

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**Disclosure  
 Criminal Attestation**

**APPLICANT’S STATEMENT**

I certify that all answers given herein are true and complete to the best of my knowledge. I authorize investigation of all matters contained in this application and I understand that misrepresentations, omissions of fact or incomplete information requested in this application may remove me from further consideration for employment.

Applicant Signature:	Date:
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It is the policy of the Department of Finance and Administration to ensure compliance with Title VI of the Civil Rights Act of 1964; 49 CFR Part 26, related statutes and regulations to the end that no person shall be excluded from participation in or be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance on the grounds of race, color, or national origin.

**BACKGROUND AND REGISTRY CHECKS COMPLETED BY PPL**

PPL conducts checks of all registries listed below on the Provider applicant.

- Tennessee Sexual Offender Registry
- National Sexual Offender Registry
- Tennessee Felony Offender Registry
- Tennessee Health Abuse Registry
- OIG List of Excluded Individuals/Entities
- Kroll Criminal Background Check

**Application for Tax Exemptions Based on Age, Student Status, and Family Relationship**

State Worked: \_\_\_\_\_ Program: \_\_\_\_\_

Participant Name: \_\_\_\_\_ Employer Name: \_\_\_\_\_

Employee Name: \_\_\_\_\_ Employee Date of Birth: \_\_\_\_/\_\_\_\_/\_\_\_\_

Employees providing domestic services, such as personal assistance, may be exempt from paying certain federal and state taxes based on the employee's age, student status, or family relationship to the employer. In some cases, the employer may also be exempt based on the employee's status. If you and your employer qualify for these exemptions you must take them. PCG Public Partnerships will determine the tax exemptions that apply to you and to your employer (see enclosed guidelines). Employee – Please answer all the following questions based on your age, student status, and relationship to the employer:

1. *Are you a non-resident alien temporarily in the United States on an F-1, J-1, M-1, or Q-1 visa admitted to the US for the purpose of providing domestic services?*  
\_\_\_ Yes, that description fits my status.                      \_\_\_ No, that description does not fit my status.
  
2. *Are you the child of the employer (includes adopted children)?*  
\_\_\_ Yes, my employer is my parent (mother or father).    \_\_\_ No, my employer is not my parent.
  
3. *Are you the spouse of the employer?*  
\_\_\_ Yes, my employer is my spouse (husband, wife).    \_\_\_ No, my employer is not my spouse.
  
4. *Are you the parent of the employer (includes adopted children)?*  
\_\_\_ Yes, my employer is my child (son or daughter).    \_\_\_ No, my employer is not my child.
  
5. *If you answered "Yes" to Question 4, check any of the following that apply. If you answered "No", proceed to Question 6.*  
\_\_\_ Yes, I also provide care for my grandchild or step-grandchild in my child's home.  
\_\_\_ Yes, my grandchild or step-grandchild is under age 18, or has a physical or mental condition that requires personal care of an adult for at least four continuous weeks during the calendar quarter in which services are performed.  
\_\_\_ Yes, my child (son or daughter) is widowed or divorced and not remarried, or living with a spouse who has a mental or physical condition which prohibits the spouse from caring for my grandchild for at least four continuous weeks during the calendar quarter in which services are performed.
  
6. *Are you under the age of 18 or do you turn 18 this calendar year?*  
\_\_\_ Yes, I am under 18 or am turning 18 this calendar year.                      \_\_\_ No, I am over 18.  
*If you answered "Yes" to Question 6, answer the following question. If you answered "No", skip this section.*  
*Is the job of performing household services (personal assistance) your principal occupation? Note: Do not answer "Yes" if you are a student.*  
\_\_\_ Yes, performing household services is my principal occupation.    \_\_\_ No, performing household services is not my principle occupation, or I am a student.

**IMPORTANT: You must notify PCG Public Partnerships if your status changes.**

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_

Submit to:

## **Guide to Tax Exemptions Based on Age, Student Status, and Family Relationship**

Employee Copy – Keep for your records

Employees providing domestic services such as personal assistance may be exempt from paying certain federal and state taxes based on the employee's age, student status or family relationship to the employer. In some cases, the employer may also be exempt from paying certain taxes based on the employee's status. **IMPORTANT:** Please see IRS Publication: #926 – Household Employer's Tax Guide, and IRS website article: "Foreign Student Liability for Social Security and Medicare Taxes" for additional information.

### **IMPORTANT:**

- These exemptions are not optional. If the employee and employer qualify for these tax exemptions they must be taken.
- If the employee's earnings are exempt from these taxes, the employee may not qualify for the related benefits, such as retirement benefits and unemployment compensation.
- The questions regarding family relationship refer to the relationship between the employee and the employer of record (common law employer). In some cases, the program participant is the employer of record. In other cases, the employer of record may be someone other than the program participant. Check program rules.
- Program rules may prohibit some types of employees. For example, most Medicaid-funded programs do not permit a spouse to be paid as an employee for providing services to a spouse. Check program rules.
- PCG Public Partnerships will determine the tax exemptions that apply to the employee and employer based on the information provided by the employee. PCG Public Partnerships cannot provide tax advice.

### **Tax Exemptions for Non-Resident Students**

For a non-resident student in the United States on an F-1, J-1, M-1, or Q-1 visa admitted to the US for the purpose of providing domestic services, the employer and employee are exempt from paying FICA (Social Security and Medicare taxes) and the employer is exempt from paying FUTA (Federal Unemployment Tax) on wages paid to this employee. The employer may also be exempt from paying State Unemployment Insurance, depending on the rules in the state.

### **Tax Exemptions for Children Employed by Parent**

For a child under 21 employed by his or her parent, the employer and employee are exempt from paying FICA (Social Security and Medicare taxes) and the employer is exempt from paying FUTA (Federal Unemployment Tax) on wages paid to this employee until the child (employee) turns 21 years of age. The employer may also be exempt from paying State Unemployment Insurance, depending on the rules in the state.

### **Tax Exemptions for Spouses Employed Spouses**

For a spouse (husband, wife, or domestic partner in some states) employed by his or her spouse, the employer and employee are exempt from paying FICA (Social Security and Medicare taxes) and the employer is exempt from paying FUTA (Federal Unemployment Tax) on wages paid to this employee. The employer may also be exempt from paying State Unemployment Insurance, depending on the rules in the state.

### Tax Exemptions for Parents Employed by Children

For a parent employed by his or her child and answering “No” to any of the additional questions under Question #6 regarding caring for a grandchild or step grandchild, the employer and employee are exempt from paying FICA (Social Security and Medicare taxes) and the employer is exempt from paying FUTA (Federal Unemployment Tax) on wages paid to this employee. The employer may also be exempt from paying State Unemployment Insurance, depending on the rules in the state.

For a parent employed by his or her child and answering “Yes” to all of the additional questions regarding caring for a grandchild or step grandchild, the employer is exempt from paying Federal Unemployment Tax (FUTA) on wages paid to this employee. The employer may also be exempt from paying State Unemployment Insurance, depending on the rules in the state.

### Tax Exemptions for Employee under Age 18

For employees under the age of 18 or turning 18 in the calendar year: If the employee is a student, domestic services are deemed not to be the employee’s principle occupation and the employer and employee are exempt from paying FICA (Social Security and Medicare taxes).

<b>Employment Relationship Status</b>	<b>Federal Insurance Contributions Act - Social Security and Medicare Taxes (FICA)</b>	<b>Federal Unemployment Tax Act (FUTA)</b>	<b>State Unemployment Insurance (SUI)</b>
<b>Foreign Student on VISA in US for Purpose of Providing Domestic Service</b>	FICA exempt	FUTA exempt	See footnote <sup>(1)</sup>
<b>Child Employed by Parent</b>	FICA exempt only until 21 <sup>st</sup> birthday	FUTA exempt only until 21 <sup>st</sup> birthday	See footnote <sup>(2)</sup>
<b>Spouse Employed by Spouse</b>	FICA exempt	FUTA exempt	SUI exempt <sup>(3)</sup>
<b>Parent Employed by Child</b>	FICA exempt only if not also caring for dependent child of the employer (employee’s grandchild)	FUTA exempt	SUI exempt except in NY and WA. See footnote <sup>(4)</sup>
<b>Employee Under 18 or Turning Age 18 in Calendar Year</b>	FICA exempt through year of 18 <sup>th</sup> birthday only if enrolled as a full-time student	Not Applicable	Not Applicable

(1) Foreign student in the United States on F-1/J-1 VISA is exempt from SUI in the following states: PA, WA.

(2) Child under 18 employed by parent is SUI exempt in the following states: CA, IL, MA, ME, NJ, NV, OH, OR, PA, SC, TN, WA, WV. Child under 21 employed by parent is SUI exempt in the following states: AZ, GA, IN, KS, NY, OK, VA, WY, and District of Columbia.

(3) For California only, a registered domestic partner employed by his/her registered domestic partner is SUI exempt.

(4) Parent employed by child is SUI exempt in all states and the District of Columbia with the exception of NY and WA.



40649

Tennessee TCAD Options - TIMESHEET

Provider ID:

Grid for Provider ID

Service Type (fill one)

- Respite - Daily
Respite - Hourly
Homemaking
Attendant Care Services

Provider:

Line for Provider Name

Participant ID:

Grid for Participant ID

Participant:

Line for Participant Name

FAX: PPL @ 1-866-592-0043 MAIL TO: PUBLIC PARTNERSHIPS,LLC-TN TCAD Options, One Cabot Rd, Ste 102. Medford, MA 02155

Year 20 Month Specify Pay Period: 0 1st - 15th 0 16th to End of Month

Table with columns: Day Worked, Time IN (HH, MM), Time OUT (HH, MM), AM/PM, Total Hours (HH, MM). Multiple rows for daily entries.

TOTAL HOURS WORKED ON THIS TIMESHEET:

Grid for Total Hours

By signing below, I certify that I have provided the services to the participant during the times described on this timesheet.

Month / Day / Year grid with 20

Provider Signature:

Signature line for Provider

I certify that the participant has received hours of service as reported above.

Month / Day / Year grid with 20

Participant or Authorized Rep. Signature:

Signature line for Participant

\* USE BLACK INK, PRINT ONE CHARACTER PER BOX, TRY NOT TO TOUCH THE LINES!!!

CORRECT -> 1 2 0 1 2 9
INCORRECT -> 3 0 2 4 2 9

40649



Public Partnerships, LLC  
Financial Administrator  
One Cabot RD, Ste 102  
Medford, MA 02155

Toll Free Numbers  
Phone: 866-886-6149  
Email: TCADOptions@pcgus.com  
TTY: 800-360-5900  
Administrative Fax: 866-592-0043

# PPL Timesheets

## Information for TCAD Options Employees and Employers



Last week we sent you new timesheets. You are probably wondering, "How in the world am I supposed to fill out this timesheet?" This worksheet should provide you with clear instructions for doing so. Something important: **You must use the new timesheet from now on. PPL will not accept the old timesheet.**

The new timesheet looks different from your old timesheet but if you look closely, you will see that most of the fields are exactly the same. There are 13 required fields on this new timesheet. These are described below:

The form is titled "Tennessee TCAD Options - TIMESHEET" and includes the number 40548 in the top left corner. It contains the following fields and sections:

- 1: Provider ID (a 4-digit box)
- 2: Participant ID (a 4-digit box)
- 3: FAX: PPL @ 1-866-592-0043 and MAIL TO: PUBLIC PARTNERSHIPS, LLC-TN TCAD Options, 6 Admirals Way, Chelsea, MA 02156
- 4: Service Type (radio buttons for:  Complete - Daily,  Complete - Weekly,  Nonmaking,  Attendant Care Services)
- 5: Year (box with '20') and Month (box)
- 6: Specify Day Period (radio buttons for:  1st - 15th,  16th to End of Month)
- 7: Grid for recording hours worked per day, with columns for AM and PM and rows for each day of the week.
- 8: TOTAL HOURS WORKED ON THIS TIMESHEET (a box for the total hours)
- 9: Signature line for the Provider.
- 10: Signature line for the Participant or Authorized Rep.
- 11: Date field (Month / Day / Year) for the Provider's signature.
- 12: Date field (Month / Day / Year) for the Participant's signature.
- 13: A legend for the grid boxes: CORRECT shows '1 2 0 1 2 9' and INCORRECT shows '3 0 2 + 2 9'.

### Required Fields

**NEED HELP? CALL TOLL FREE AT 1-866-886-6149 or EMAIL at  
TCADOptions@pcgus.com**

Proprietary and Confidential

**All of these fields MUST be completed for the timesheet to be paid.** This list corresponds to the picture above.

1. **Provider's Name.** This is the same as the old timesheet. Enter the name of the person providing services.
2. **Provider ID.** This is the ID given to the provider. With the change from GNRC to Options, we issued all of the providers new IDs. If you don't remember your ID, please call Customer Service.
3. **Participant's Name.** This is the same as the old timesheet. Enter the name of the person receiving services.
4. **Participant's ID.** This is the Consumer's ID number. This is the same number that has always been entered. You will have extra boxes after the number. That is OK.
5. **Service Type.** Fill in the circle next to the service you are performing. If you provide more than one type of service, use separate timesheets. For example, use one timesheet for Attendant Care and another for Respite-Hourly. This is exactly the same as the old timesheet.
6. **Year, Month, Pay period.** This is a little different than the old timesheet. Instead of writing in the start and end date, you just fill in the year, month and then check off the pay period. If the month is a single value, enter "0" in the first box for month. For example, April will be entered as "04". There are two different pay periods: the one that runs from the first to the 15<sup>th</sup> of the month, and the one that runs from the 16<sup>th</sup> to the end of the month.
7. **Date Worked.** This is different than the old timesheet. Here you need to fill in the date that you worked. So if you worked on August 7, 2012, you would enter 07. (Since you entered the month above, we already know that it is August.)
8. **Time In/Time Out.** This is the same as the old timesheet. Enter in the time you started working and the time you finished working. Please see instructions below for entering overnight time and multiple times per day.
9. **AM/PM.** This is the same as the old timesheet. Fill in the circle indicating if you worked in the AM or PM.
10. **Date of Provider Signature.** This is the same as the old timesheet. This is the date the provider signed the timesheet.
11. **Provider Signature.** This is the same as the old timesheet. This is the signature of the provider.
12. **Date of Participant Signature.** This is the same as the old timesheet. This is the date that the consumer or consumer's representative signed the timesheet. If the month

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TCADoptions@pcgus.com**



or day is a single value, please enter "0" in first box. For example March 3<sup>rd</sup> would be 03/03/2012.

**13. Participant Signature.** This is the same as the old timesheet. This is the participant or participant representative's signature. An 'X' or a mark is accepted as a signature.

### **General Suggestions**

Below are some general suggestions for completing timesheets.

- Fill in the timesheet clearly. Remember, it is being read by a machine. If it cannot read your timesheet, it may delay your payment.
- Fill in all the required fields. You will not be paid unless all of the fields are filled in.
- Do not use colored ink. The machine has trouble reading light colors.
- Use separate timesheets for different consumers. If you work with more than one consumer, make sure you use separate timesheets.
- Do not round time. Write the exact time. Our machines will round your time.
- Do not cross out information. The machine will not read it. Use a new timesheet.
- Make sure the timesheets are good copies. The four black boxes at the corners of the timesheet must always be completely visible.

### **Obtaining Timesheets**

You can make copies of the timesheets we give you but make sure they are full-size and not tilted or our machine will not read them.

You can call customer service and ask them to send you timesheets.

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TCADoptions@pcgus.com**



## DIRECT DEPOSIT INFORMATION GUIDE

Direct Deposit, also known as Electronic Funds Transmission (EFT), is the fastest and safest way to receive your paycheck from PPL on behalf of your employer. Your payment can be deposited directly into your **checking account**, **savings account**, or to a **pay card** of your choice. To sign up, review the steps below and complete the Direct Deposit application.

### 1. Meet Direct Deposit Requirements

- Complete the Direct Deposit Application.**
- Agree to immediately notify PPL in writing if you change your bank, account number, account type, ABA routing number, or contact information.** You may need to submit a new Direct Deposit Application form. Failure to comply with this may result in delay of payment.

### 2. Submit Direct Deposit Application to PPL

Once you have completed the Direct Deposit application, you must gather and submit account verification documents to PPL. This differs depending on where you want your funds to go:

- **Checking account:** Submit a voided check or a letter from your bank that states the checking account number where your funds should be deposited.
- **Savings account:** Submit a letter from your bank that states your savings account number where your funds should be deposited.
- **Pay card/debit card:** Submit documentation from the pay card's enrollment process or the pay card's financial entity that verifies the account and the routing numbers.

**NOTE:** *If you choose this option, please note that PPL does **not** support any particular pay card/debit card financial institution and is **not** responsible for any fees established by the financial institution. PPL recommends you review all pertaining to your pay card prior to enrolling and activating it.*

### 3. Await confirmation from PPL

Your Direct Deposit account will become active after PPL verifies your account number with your bank or pay card. The whole process will take 1 to 2 **pay cycles** from the time we receive your completed and signed application. If there is a change in bank account information, your PPL payment account will be taken off Direct Deposit status until the new bank account information is verified. Verification may take a few weeks. You will receive paper checks in the interim period.

The Direct Deposit payment is sent on the check date (see Payroll Schedule) and should be in your bank account 24-48 hours afterwards. Please note that bank holidays may delay posting. After considering bank holidays, contact PPL if you don't receive your payment on time.

**That's it!** Once your Direct Deposit becomes active, you will receive a summary of your gross wages, tax withholding, etc. on a document called a "Remittance Advice" that is mailed to you. **Thank you for signing up – we hope you enjoy having faster access to your payments!**

# DIRECT DEPOSIT APPLICATION

Section 1

**CREATE/CHANGE PPL Direct Deposit Account or CLOSE Existing PPL Direct Deposit Account**

Check the appropriate box below based on your request.

- |   |  |   |
|---|--|---|
| <input type="checkbox"/> New Direct Deposit Set-up      | <input type="checkbox"/> Change Account Number | <input type="checkbox"/> Cancellation Request         |
| <input type="checkbox"/> New Pay Card/Debit Card Set-up | <input type="checkbox"/> Change Account Type   | <input type="checkbox"/> Change Financial Institution |

Section 2

**PAYEE INFORMATION**

Disclosure of your Social Security Number (SSN) is voluntary pursuant to 42 USC 405c2C. PPL will use to file required information returns to IRS.

1. Social Security Number (SSN)    -   -
- 
2. Payee Name 3. Phone
- 
4. Payee Address
- 
5. City 6. State 7. Zip

Section 3

**AUTHORIZATION FOR SET-UP, CHANGE OR CANCELLATION**

I authorize Public Partnerships, LLC (PPL) to process payments owed to me for services authorized by the Tennessee Commission on Aging and Disability (TCAD) through the TN TCAD Options Self-Direction program. Per my request, PPL will deposit my payment directly to my bank or pay card account indicated below using Automated Clearing House (ACH) Transaction. I recognize that if I fail to provide complete and accurate information on this form, processing may be delayed or made impossible, or my electronic payments may be erroneously made.

I authorize PPL to withdraw from the designated account all amounts deposited electronically in error. If the designated account is closed or has an insufficient balance to allow withdrawal, then I authorize PPL to withhold any payment owed to me by PPL until the erroneous deposited amounts are repaid. If I decide to change or revoke this authorization, I recognize that I must forward such notice to PPL. The change or revocation is effective on the day PPL processes the request. I certify that I have read and agree to comply with PPL rules governing payments and electronic transfers as they exist on the day of my signature on this form or as subsequently adopted, amended, or repealed.

I authorize PPL to stop making electronic transfers to my account without advance notice. If I choose to have my payments deposited to a pay card or debit card, I accept all responsibility for all terms, conditions and/or fees that may be applicable to my chosen pay card/debit card.

I certify that I am authorized to contract for the entity receiving deposits per this agreement, and that all information provided is accurate.

8. Signature (Required) 9. Title 10. Date

Section 4

**ACCOUNT DETAIL INFORMATION**

11. Financial Institution Name (My Bank or my Pay Card Bank's Name)
- 
12. Bank Address     -
13. Bank Routing Number
14. Account Type:  Checking  Savings  Pay Card/Debit Card
15. My Account Number
- 
16. Bank City 17. Bank State 18. Bank Zip

**Send with VOIDED CHECK or ACCOUNT VERIFICATION to:  
PPL TN TCAD Options, One Cabot RD, Ste 102 Medford, MA 02155**

Public Partnerships, LLC  
One Cabot Rd, Ste 102  
Medford, MA 02155



**Toll Free Numbers**

Phone: 1-866-886-6149  
TTY: 1-800-360-5899  
Administrative Fax: 1-866-592-0043

## EMPLOYEE CHANGE OF NAME/ADDRESS FORM

ADDRESS/NAME CHANGE (Please Print)					
Former Name:			New Name:		
Former Address Street:			New Address Street:		
City:	State:	Zip:	City:	State:	Zip:
Employee SSN:					
Name of Member for whom you work:					
Veteran's ID#:					

If you are completing this form because of a name change, please give this form and a copy of your new Social Security card to your employer. We will need a copy of this card, along with this form, signed and completed, before the change will take effect.

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

\_\_\_\_\_  
**Date**

PPL encourages you to call us toll free at 866-886-6149 if you have any questions. TTY users please dial toll free at 800-360-5899.

NOTE: Information provided on this form is confidential and is treated as such. Completion of this data is voluntary and will not affect your employment status. Identification can be declared at any time prior to, or if applicable, after hire.