Hiring Instructions for New Time Slip Workers

1) Supervisor obtains the paperwork packet from the Business Center or website at [http://cahnrs-cms.wsu.edu/bc/fsclark/Pages/default.aspx](http://cahnrs-cms.wsu.edu/bc/fsclark/Pages/default.aspx)

**Required to be returned before authorized to work:**

- Request to Hire Form/Conditions for Employment Form
- I9 Acceptable document list
- W-4 Form

**Other forms:**

- General Safety Checklist (to be completed first day of work)
- Direct Deposit Form (optional)

2) Supervisor and employee fill out their section of the paperwork, and the supervisor should make sure that the employee returns it to the Business Center.

3) After completion of the required forms, the Business Center will generate a work appointment in TEMPS and provide the employee with the signed Temporary Employment Authorization Card. A stack of Time Cards (with a chart showing how to report fractions of hours) will be provided to the employee with pre-printed time periods.

4) The employee will then return the signed authorization card to the supervisor and may begin work. The Safety Checklist should be completed on the first day of employment and returned to the Business Center. **Please note:** employees may not begin work until the signed Temporary Employment Authorization Card has been given to the supervisor.

5) Supervisor should explain the employee’s rate of pay and inform the employee that temporary employment is “at will,” which means that the employee may be dismissed without cause and with minimum notice.

6) Instructions regarding the proper way to fill out the Time Card, due dates for turning time cards in to the Business Center, and pay dates should also be given by the supervisor.

To RE-HIRE on the same position number, the “Conditions for Employment” portion of the form does not need to be completed.
WASHINGTON STATE UNIVERSITY
New Hire Request and Conditions for Temporary Employment

<table>
<thead>
<tr>
<th>Field</th>
<th>Field</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee Name</td>
<td>WSU ID Number</td>
</tr>
<tr>
<td>Address for paychecks and/or payroll</td>
<td>Phone number</td>
</tr>
<tr>
<td>documents</td>
<td></td>
</tr>
<tr>
<td>Department</td>
<td>Position Number or Title</td>
</tr>
<tr>
<td></td>
<td>Email Address</td>
</tr>
<tr>
<td>Budget - Project(s)</td>
<td>Full time WSU Student?</td>
</tr>
<tr>
<td></td>
<td>Pay Rate</td>
</tr>
<tr>
<td>Begin Date</td>
<td>End Date</td>
</tr>
<tr>
<td>Work Days / Week</td>
<td>Hours of Work / Week</td>
</tr>
<tr>
<td>Workstudy?</td>
<td>Working in Major Field?</td>
</tr>
<tr>
<td>Federal</td>
<td>Yes</td>
</tr>
<tr>
<td>State</td>
<td>No</td>
</tr>
<tr>
<td>WSU</td>
<td></td>
</tr>
<tr>
<td>Overtime Eligible?</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>No</td>
</tr>
</tbody>
</table>

**EMPLOYEE INFORMATION** - You have been appointed to a temporary employment position at Washington State University.

IF YOU ARE NOT A WSU STUDENT: Your employment is limited to 1,050 hours (excluding overtime hours) in any 12 consecutive month period measured from the original date of temporary employment or October 1, 1989. If your employment exceeds this limit, you may appeal for permanent status under remedial action rule WAC 357-19-450. You will see your monitored hours each pay period on your WSU Earnings Statement.

IF YOU ARE A WSU STUDENT (enrolled for six or more credit hours): Your employment is limited to 516 hours (including overtime hours) in six consecutive months excluding vacation periods unless your work is in your major field of study, in a student body office, a news staff position, or in an approved WSU internship. State work-study employment is limited to 19 hours per week.

Temporary employment is "employment at will." You may be dismissed or rehired as determined by your supervisor. As a nonstudent temporary employee, you may be eligible for PERS II or PERS III retirement if you work 70 or more hours per month for five months in the preceding 12-month period. This appointment is not eligible for PEBB benefits. As a non student temporary employee if you work for more than six months and average at least eighty hours per month with at least 8 hours in each month you may become benefit eligible in accordance with WAC 182-12-114. HRS will notify you of any changes in eligibility and you have the right to ask HRS to re-evaluate your benefit eligibility at any time. It is your responsibility to inform HRS immediately if you are (1) returning from layoff status within 24 months of your layoff date or (2) if you obtain multiple appointments with WSU. You have the right to appeal the eligibility decision made through the PEBB Appeals Process. The appeals process and forms are available on the PEBB website: www.pebb.hca.wa.gov

**TO BE COMPLETED BY THE EMPLOYEE**

Are you working now or have you ever worked as a temporary or student employee at Washington State University?

Yes  No

I acknowledge that this appointment constitutes temporary employment and that if I am interested in permanent employment in the classified service at WSU, I must apply and compete for a position. I acknowledge that it is my responsibility to immediately notify my supervisor when I work any additional hours elsewhere at the university or when I change status from nonstudent to student or vice versa. I have been informed of and understand the above conditions of employment. I have been given the opportunity to ask questions about my employment.

Employees Signature  Date

**TO BE COMPLETED BY THE EMPLOYING OFFICIAL**

The preceding terms and conditions of temporary employment have been reviewed with the employee. (Please circle one)

Upon hire  Upon changes in conditions of employment (described above)

Supervisor's Signature  Date

Employing Official's Signature  Date

Give a copy to the employee. Retain original in departmental personnel files.

Direct questions to Human Resource Services, 509-335-4521.
TEMPORARY EMPLOYEE ORIENTATION CHECKLIST

Use this checklist to orient employees. Check each step as competed and then sign and file the form in the department's employee file. See 60.27.

Appointment

☐ Maintain a copy of the employee's application.
☐ For employees under age 18, ensure that a signed Parent/School Authorization for Employment of a Minor form is in the employee's file.
☐ CONDITIONS FOR TEMPORARY EMPLOYMENT — Complete the information about the appointment. Instruct the employee to read the information and to complete and sign the middle section of the form. After the employee, supervisor, and employing official have completed and signed the form, distribute copies as indicated. This form MUST be completed for nonstudent temporary employees.
☐ Inform the employee about the employment restrictions including the maximum hours of employment.
☐ Inform the employee that temporary employment is at will which means the employer may dismiss the employee without cause and with minimum notice.
☐ Give the employee copies of the Display Appointment screen and the Temporary Employment Program Information Screen.
☐ Allow the employee to ask questions about the employment status.
☐ Explain WSU's alcohol and drug policy and provide the employee with a copy of the policy. (Copies of the policy are available by printing Executive Policy Manual EP20.)
☐ Explain WSU's discrimination and sexual harassment policy and provide employee with a copy of the policy. (Copies of the policy are available by printing Executive Policy Manual EP15.)

Job Responsibilities

☐ Review the job description and duties with the employee.
☐ Review performance expectations including performance evaluation procedures.
☐ Orient the employee to the work area including location and use of equipment.
☐ Communicate the work schedule to the employee.
☐ Inform the employee about procedures and deadlines regarding hours worked and schedule changes.
☐ Instruct the employee to report on-the-job. WSU has resources available to assist the employee in resolving on-the-job problems including the Supervisor, Unit Manager, Chair/Director, Dean, and the Offices of Human Resource Services, Ombudsman, and Office for Equal Opportunity.
☐ Complete the Safety Orientation Checklist (Safety Policies and Procedures Manual S20.30.2) and instruct the employee how to report an accident.
☐ Instruct the employee to report any previous or pending patents. See 35.50.

Pay

☐ Explain the employee's rate of pay, Daily Activity Report, reporting deadlines, and pay dates.
☐ Inform the employee about WSU's direct deposit program.

Supervisor ___________________________ Date ___________________________

60.27.6

WSU1279-STAFF004-0705
Alcohol and Drug Policy

Washington State University by policy aims to eliminate alcohol and drug abuse and to educate the University community on relevant laws and consequences. This policy provides consistency and clarity on the permitted use and enforcement of alcohol laws and statutes on all WSU properties statewide.

In compliance with the Drug-Free Schools and Communities Act Amendments of 1989, the University developed the Drug and Alcohol Abuse Prevention Policy and Program. This policy prohibits the unlawful possession, use, or distribution of illicit drugs or alcohol on University-controlled property. In addition, WSU complies with the Drug-Free Workplace Act of 1988. This program provides educational and training programs and prohibits the use of controlled substances in the workplace.

The University strictly enforces state of Washington laws regarding alcohol and does not tolerate the illegal use, possession, or sale of intoxicating beverages. Existing state laws enforced include, but are not limited to, those concerning the checking of identification cards, minors in possession, furnishing alcohol to minors, possession of open containers, driving under the influence, and exhibiting unruly or intoxicated behavior.

Consumption or possession of alcohol in public areas of any University-owned or -controlled property is prohibited except when those who are 21 years of age or older are participating in a sponsored event for which there is an alcohol license or banquet permit. Serving alcohol at University events is governed by the following policies:

1) When WSU events are held at private venues, individuals may purchase spirits from private vendors.

2) When private parties rent WSU facilities including those in the Compton Union Building, beer, wine, and distilled spirits may be served in accordance with state law.

3) On football game days, the following policies will be followed:
   a) Beer, wine, and distilled spirits sales will begin no earlier than three hours prior to kickoff, and there will be no sale of alcohol during or after the game, provided, however, that alcohol may be sold and served during halftime.
   b) Identification will be checked for everyone who is served or purchases alcohol in the Fieldhouse, a tent, or other game day location and individuals who are 21 or older will be issued a wrist band.

Additionally, WSU does not permit any form of broadcast or print advertising from spirit or beer companies in any of its facilities, including in the Fieldhouse prior to football games. This policy does not pertain to advertising in the student-operated newspaper, The Daily Evergreen.

Certain forms of promotion may be allowed upon approval from the Vice President for Business and Finance. The use of the WSU Trademarks and logos in association with promotion and/or marketing of alcohol is strictly prohibited without submission to the WSU Trademarks office for approval.

Additional alcohol policies apply to current WSU students and are administered by the Office of Student Standards and Accountability. Follow this link for more information:

http://www.conduct.wsu.edu/default.asp?PageID=693
# Lists of Acceptable Documents

All documents must be unexpired

<table>
<thead>
<tr>
<th>List A: Documents that Establish Both Identity and Employment Authorization</th>
<th>List B: Documents that Establish Identity</th>
<th>List C: Documents that Establish Employment Authorization</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. U.S. Passport or U.S. Passport Card</td>
<td>1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</td>
<td>1. Social Security Account Number card other than one that specifies on the face that the issuance of the card does not authorize employment in the United States</td>
</tr>
<tr>
<td>2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)</td>
<td>2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</td>
<td>2. Certification of Birth Abroad issued by the Department of State (Form FS-545)</td>
</tr>
<tr>
<td>3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa</td>
<td>3. School ID card with a photograph</td>
<td>3. Certification of Report of Birth issued by the Department of State (Form DS-1350)</td>
</tr>
<tr>
<td>4. Employment Authorization Document that contains a photograph (Form I-766)</td>
<td>4. Voter's registration card</td>
<td>4. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal</td>
</tr>
<tr>
<td>5. In the case of a nonimmigrant alien authorized to work for a specific employer incident to status, a foreign passport with Form I-94 or Form I-94A bearing the same name as the passport and containing an endorsement of the alien's nonimmigrant status, as long as the period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form</td>
<td>5. U.S. Military card or draft record</td>
<td>5. Native American tribal document</td>
</tr>
<tr>
<td>6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI</td>
<td>6. Military dependent's ID card</td>
<td>6. U.S. Citizen ID Card (Form I-197)</td>
</tr>
<tr>
<td>For persons under age 18 who are unable to present a document listed above:</td>
<td>7. U.S. Coast Guard Merchant Mariner Card</td>
<td>7. Identification Card for Use of Resident Citizen in the United States (Form I-179)</td>
</tr>
<tr>
<td>11. Clinic, doctor, or hospital record</td>
<td>9. Driver's license issued by a Canadian government authority</td>
<td></td>
</tr>
</tbody>
</table>
DIRECT DEPOSIT AUTHORIZATION
Washington State University Payroll Services
Pullman, WA 99164-1024

Submit this form with a voided check or preprinted deposit ticket for the account listed to Payroll Services, French 236. Direct deposit begins with the next payday if this authorization is received by Payroll Services at least ten working days in advance. While direct deposit is operative, WSU issues an earnings statement each pay period.

LAST NAME   FIRST NAME   MI
SOCIAL SECURITY NO. *(or WSU I.D.)   DAYTIME TELEPHONE

I hereby authorize Payroll Services to deposit my paycheck to the account specified on the attached deposit ticket or voided check. I understand that I must give Payroll Services written notice to change account numbers or to discontinue this service.

SIGNATURE   DATE

PAYROLL SERVICES USE
R
A

WSU1052-CONTR047-1199

Please attach voided check or deposit ticket here.

For your security and financial protection, you might want to put your direct deposit card and attachments in a sealed business envelope before placing them in an interoffice mailing envelope.
SAFETY ORIENTATION CHECKLIST

To be completed first day of employment.

<table>
<thead>
<tr>
<th>EMPLOYEE NAME</th>
<th>DATE HIRED</th>
<th>ORIENTATION DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

POSITION/JOB ASSIGNMENT

Check one:  □ New Employee  □ Transfer  □ Rehire  □ Part-time  □ Temporary

Check items discussed:

□ Purpose of orientation
□ Reporting accidents to supervisor immediately
□ First Aid  
  • Obtaining treatment
  • Location and operation of emergency equipment (first aid kits, eyewashes, deluge showers)
  • Location and names of first aid trained employees
□ Potential hazards on the job  
  • What they are
  • How to deal with them safely
  • Required personal protective equipment and care and use of it
□ What to do in the event of emergencies  
  • Exit locations and evacuation routes
  • Location and operation of fire alarms and extinguishers
  • Specific procedures for medical, chemical, fire emergencies and use of 911
□ The total safety program  
  • Function of safety committee and meetings
  • Introduction to safety committee representative
  • Safety policies and rules and their value
  • Safety division resources (Police, fire, Safety Services, Environmental Health Services)
□ Personal work habits  
  • Proper lifting techniques, avoiding slips and falls
  • Good housekeeping, smoking policy
  • Safe work procedures
□ Specific training( Enter record of the training received regarding specific machines or hazard situations. See S20.31.)

□ On-the-job training  
  • Employee skill level and qualifications assessment
  • General training for assigned tasks
  • Specific training required by the Department of Labor and Industries

I have instructed this employee on the items checked.

________________________________________  ________________________________
Date                                               Supervisor

I have received orientation on the items checked.

________________________________________  ________________________________
Date                                               Employee

File in the employee's departmental personnel file.
Form W-4 (2015)

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

Exemption from withholding. If you are exempt, complete only lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2015 expires February 16, 2015. See Pub. 505, Tax Withholding and Estimated Tax.

Note. If another person claims you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds $1,050 and includes more than $350 of unearned income (for example, interest and dividends).

Exceptions. As an employee you may be able to claim exemption from withholding even if the employee is a dependent, if the employee:

- Is age 65 or older,
- Is blind, or
- Will claim adjustments to income; tax credits; or itemized deductions, on his or her tax return.

The exceptions do not apply to supplemental wages greater than $1,000,000.

Basic instructions. If you are not exempt, complete this Personal Allowances Worksheet below. The worksheets on page 2 will help you to determine the number of withholding allowances based on itemized deductions, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you can claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependents or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account if figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the Personal Allowances Worksheet below. See Pub. 505 for information on converting your other credits into withholding allowances.

Exemptions, nonresident aliens, withholding. If you are a nonresident alien, check the "Nonresident alien" box on line 7. See Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Check your withholding. After your Form W-4 takes effect, use Pub. 505 to see how much you have decided to have withheld compared to your projected total tax for 2015. See Pub. 505, especially if your earnings exceed $130,000 (Single) or $180,000 (Married).

Future developments. Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted at www.irs.gov/w4.

Personal Allowances Worksheet (Keep for your records.)

A Enter "1" for yourself if no one else can claim you as a dependent. 

B Enter "1" if:  

- You are single and have only one job; or
- You are married, have only one job, and your spouse does not work; or
- Your wages from a second job or your spouse's wages (or the total of both) are $1,500 or less.

C Enter "1" for your spouse. But, you may choose to enter "0" if you are married and have either a working spouse or more than one job. (Entering "0" may help you avoid having too little tax withheld.)

D Enter number of dependents (other than your spouse or yourself) you will claim on your tax return.

E Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above).

F Enter "1" if you have at least $2,000 of child or dependent care expenses for which you plan to claim a credit.

G Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information.

- If your total income will be less than $85,000 ($100,000 if married), enter "2" for each eligible child; then less "1" if you have two or more eligible children.
- If your total income will be between $85,000 and $84,000 ($100,000 and $119,000 if married), enter "1" for each eligible child.

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

For accuracy, complete all worksheets that apply.

- If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.
- If you are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed $50,000 ($20,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2.
- If either of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.

Employee's Withholding Allowance Certificate

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

1 Your first name and middle initial

2 Your social security number

3 □ Single □ Married □ Married, but withhold at higher Single rate.  

Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.

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

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

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

7 I claim exemption from withholding for 2015, and I certify that I meet both of the following conditions for exemption.

- Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and
- This year I expect a refund of all federal income tax withheld because I expect to have no tax liability.

- If you meet both conditions, write "Exempt" here.

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

Employee's signature

Date

8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)

9 Office code (optional)

10 Employer identification number (EIN)

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

Cat. No. 10220Q

Form W-4 (2015)
**Deductions and Adjustments Worksheet**

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

1. Enter an estimate of your 2015 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 10% (7.5% if either you or your spouse was born before January 2, 1951) of your income, and miscellaneous deductions. For 2015, you may have to reduce your itemized deductions if your income is over $300,000 and you are married filing jointly or are a qualifying widow(er); $34,050 if you are head of household; $25,250 if you are single and not head of household or a qualifying widow(er); or $14,950 if you are married filing separately. See Pub. 505 for details.

2. Enter: $12,600 if married filing jointly or qualifying widow(er)

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

4. Enter an estimate of your 2015 adjustments to income and any additional standard deduction (see Pub. 505) 4 $

5. Add lines 3 and 4 and enter the total. (Include any amount for credits from the Convert Credits to Withholding Allowances for 2015 Form W-4 worksheet in Pub. 505.) 5 $

6. Enter an estimate of your 2015 nonwage income (such as dividends or interest) 6 $

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

8. Divide the amount on line 7 by $4,000 and enter the result here. Round any fraction 8 $

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

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

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

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

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

2. Find the number in Table 1 below that applies to the LOWEST paying job and enter it here. However, if you are married filing jointly and wages from the highest paying job are $65,000 or less, do not enter more than "3" 2

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

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

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

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

6. Subtract line 5 from line 4 6

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

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

9. Divide line 8 by the number of pay periods remaining in 2015. For example, divide by 25 if you paid every two weeks and you complete this form on a date in January when there are 25 pay periods remaining in 2015. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck 9 $

<table>
<thead>
<tr>
<th>Married Filing Jointly</th>
<th>All Others</th>
</tr>
</thead>
<tbody>
<tr>
<td>If wages from LOWEST paying job are—</td>
<td>Enter on line 2 above</td>
</tr>
<tr>
<td>$0 - $6,000</td>
<td>0</td>
</tr>
<tr>
<td>$6,001 - $12,000</td>
<td>1</td>
</tr>
<tr>
<td>$12,001 - $18,000</td>
<td>2</td>
</tr>
<tr>
<td>$18,001 - $24,000</td>
<td>3</td>
</tr>
<tr>
<td>$24,001 - $30,000</td>
<td>4</td>
</tr>
<tr>
<td>$30,001 - $40,000</td>
<td>5</td>
</tr>
<tr>
<td>$40,001 - $50,000</td>
<td>6</td>
</tr>
<tr>
<td>$50,001 - $60,000</td>
<td>7</td>
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<td>$60,001 - $70,000</td>
<td>8</td>
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<tr>
<td>$120,001 - $160,000</td>
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<td>$160,001 - $200,000</td>
<td>13</td>
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<tr>
<td>$200,001 - $250,000</td>
<td>14</td>
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<tr>
<td>$250,001 and over</td>
<td>15</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Married Filing Jointly</th>
<th>All Others</th>
</tr>
</thead>
<tbody>
<tr>
<td>If wages from HIGHEST paying job are—</td>
<td>Enter on line 7 above</td>
</tr>
<tr>
<td>$0 - $75,000</td>
<td>0</td>
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<td>$120,001 - $150,000</td>
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<td>5</td>
</tr>
<tr>
<td>$300,001 - $350,000</td>
<td>6</td>
</tr>
<tr>
<td>$350,001 - $400,000</td>
<td>7</td>
</tr>
<tr>
<td>$400,001 and over</td>
<td>8</td>
</tr>
</tbody>
</table>

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