

**Employee's Withholding Certificate**

OMB No. 1545-0074

**Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.****Give Form W-4 to your employer.****Your withholding is subject to review by the IRS.****2026****Step 1:**  
**Enter**  
**Personal**  
**Information**

(a) First name and middle initial	Last name	(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		
(c) <input type="checkbox"/> <b>Single</b> or <b>Married filing separately</b> <input type="checkbox"/> <b>Married filing jointly</b> or <b>Qualifying surviving spouse</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.)		
<b>Caution:</b> To claim certain credits or deductions on your tax return, you (and/or your spouse if married filing jointly) are required to have a social security number valid for employment. See page 2 for more information.		

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

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

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

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

Do **only one** of the following.

- (a) Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for the most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; **or**
- (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**
- (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than Step 2(b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, Step 2(b) is more accurate . . . . . ☐

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

**Step 3:**  
**Claim**  
**Dependent**  
**and Other**  
**Credits**

If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):

(a) Multiply the number of qualifying children under age 17 by \$2,200 . . . . . **3(a)** \$

(b) Multiply the number of other dependents by \$500 . . . . . **3(b)** \$

Add the amounts from Steps 3(a) and 3(b), plus the amount for other credits. Enter the total here . . . . . **3** \$

**Step 4:**  
**Other**  
**Adjustments**

(a) **Other income (not from jobs).** 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 . . . . . **4(a)** \$

(b) **Deductions.** Use the Deductions Worksheet on page 4 to determine the amount of deductions you may claim, which will reduce your withholding. (If you skip this line, your withholding will be based on the standard deduction.) Enter the result here . . . . . **4(b)** \$

(c) **Extra withholding.** Enter any additional tax you want withheld each **pay period** . . . . . **4(c)** \$

**Exempt from**  
**withholding**

I claim exemption from withholding for 2026, and I certify that I meet **both** of the conditions for exemption for 2026. See *Exemption from withholding* on page 2. I understand I will need to submit a new Form W-4 for 2027 . . . . . ☐

**Step 5:**  
**Sign**  
**Here**

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

**Employee's signature** (This form is not valid unless you sign it.)

**Date**

**Employers**  
**Only**

Employer's name and address

First date of  
employment

Employer identification  
number (EIN)

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Future Developments

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

### Purpose of Form

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

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

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

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

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

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

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

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

## Specific Instructions

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

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

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

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



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

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

### Step 4.

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

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

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

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

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

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

- 1 Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 5. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, **skip** to line 3 . . . . . **1** \$ \_\_\_\_\_
- 2 Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.

  - a** Find the amount from the appropriate table on page 5 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a . . . . . **2a** \$ \_\_\_\_\_
  - b** Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 5 and enter this amount on line 2b . . . . . **2b** \$ \_\_\_\_\_
  - c** Add the amounts from lines 2a and 2b and enter the result on line 2c . . . . . **2c** \$ \_\_\_\_\_
- 3** Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. . . . . **3** \_\_\_\_\_
- 4 Divide** the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (plus any other additional amount you want withheld) . . . . . **4** \$ \_\_\_\_\_

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

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

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

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

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

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

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

**Married Filing Jointly or Qualifying Surviving Spouse**

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

**Single or Married Filing Separately**

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

**Head of Household**

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



Each employee must file this IA W-4 with their employer. Do not claim more in allowances than necessary or you will not have enough tax withheld. If the amount of allowances you are eligible to claim increases, you may file a new W-4 at any time. If the amount of allowances you are eligible to claim decreases, you must file a new W-4 within 10 days.

Penalties apply for willfully supplying false information or for willful failure to supply information. If you file as exempt from withholding and you incur an income tax liability, you may be subject to a penalty for underpayment of estimated tax.

Filing Status: ☐ Other (Including Single) ☐ Head of Household ☐ Married filing jointly ☐ Qualifying Surviving Spouse

If so, does your spouse also have earned income? ☐ Yes ☐ No

Print your full name: \_\_\_\_\_ Social Security Number: \_\_\_\_\_

Home address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

**Exemption from withholding**

If you do not expect to owe any Iowa income tax and have a right to a full refund of ALL income tax withheld, enter "EXEMPT" here \_\_\_\_\_ and the year effective here \_\_\_\_\_.

Note: Entering "EXEMPT" above will result in no Iowa Income Tax being withheld.

Nonresidents may not claim this exemption.

Check this box if you are claiming an exemption from Iowa income tax as a military spouse based on the Military Spouses Residency Relief Act of 2009 or the Veterans Benefits and Transition Act of 2018 and the Veterans Auto and Education Improvement Act of 2022. .... ☐

If claiming the military spouse exemption, enter your state of domicile or residence here \_\_\_\_\_

**If you are not exempt, complete the following:**

1. Personal allowances. See instructions ..... 1.\$ \_\_\_\_\_
2. Allowances for dependents. You may claim \$40 for each dependent you claim on your Iowa income tax return..... 2.\$ \_\_\_\_\_
3. Allowances for itemized deductions. See instructions..... 3.\$ \_\_\_\_\_
4. Allowances for adjustments to income. Estimate allowable adjustments to income for payments such as an IRA, Keogh, or SEP; penalty on early withdrawal of savings; and student loan interest. Multiply this amount by 3.8% (.038), round to the nearest dollar... 4.\$ \_\_\_\_\_
5. Allowances for child and dependent care credit. See instructions ..... 5.\$ \_\_\_\_\_
6. Personal exemption credit allowed for federal purposes. See instructions ..... 6.\$ \_\_\_\_\_
7. **Total allowances.** Add lines 1 through 6..... 7.\$ \_\_\_\_\_
8. Additional amount, if any, you want deducted each pay period ..... 8.\$ \_\_\_\_\_

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

Employee signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Employers:** The employer must maintain records of the W-4s. If the employee is claiming exemption from withholding when wages are expected to exceed \$200 per week, complete the information below and within 90 days send a copy to: **Alcohol & Tax Compliance Division, Iowa Department of Revenue, PO Box 10456, Des Moines, Iowa 50306-0456.**

Employer name: \_\_\_\_\_

Federal Employer Identification Number (FEIN): \_\_\_\_\_

Employer address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

**Questions about Iowa taxes:** Call Taxpayer Services at 515-281-3114 or 800-367-3388 or email [idr@iowa.gov](mailto:idr@iowa.gov).

**Filing Status:** Select the applicable filing status. “Other” includes taxpayers who use the single filing status, Married filing separately, or married taxpayers wanting to withhold as a taxpayer with a filing status of Single. “Married filing jointly” includes taxpayers who are married filing jointly and qualified surviving spouses.

For taxpayers who select “Married filing jointly” and also select “Yes” for their spouse having earned income, the withholding calculation will be completed as if you are using filing status single. This means the deduction for taxpayers using the filing status single will be used in the calculation. If your spouse selects both of those selections on their IA W-4, their withholding will be calculated in the same way. If you do not wish to have the withholding calculation done using the single deduction, you should select “Married filing jointly” and also select “No” for your spouse having earned income.

**Exemption from withholding**

Nonresidents may not claim this exemption.

Claim exemption from withholding if you are an Iowa resident and both of the following situations apply:

(1) for 2025 you had a right to a refund of all Iowa income tax withheld because you had no tax liability, and, (2) for 2026 you expect a refund of all Iowa income tax withheld because you expect to have no Iowa tax liability.

You must complete a new W-4 within 10 days from the day you anticipate you will incur an Iowa income tax liability for the calendar year (or your fiscal year). If you anticipate you will incur an Iowa income tax liability for the following year, then you must complete a new W-4 on or before December 31 of the current year. If you want to claim an exemption from withholding next year, you must file a new W-4 with your employer on or before February 15.

**Taxpayers 64 years of age or younger:** See your payroll officer to determine how much you expect to earn in a calendar year. You are exempt if:

- a. your filing status is single, your total income is less than \$5,000, and you are claimed as a dependent on another person’s Iowa return; or
- b. your filing status is single, your total income is less than \$9,000, and you are not claimed as a dependent on another person’s Iowa return; or
- c. your filing status is other than single and your combined total income is \$13,500 or less.

To determine your total income for “b” and “c”, you must add back the federal standard deduction or itemized deductions from your federal return, the personal exemption allowed for federal purposes (zero for tax year 2026), and the qualified business income deduction allowed for federal purposes to your Iowa net income.

**Taxpayers 65 years of age or older:** Only one spouse must be 65 or older to qualify for the exemption. Any federal standard deduction or itemized deductions from the federal return, personal exemption allowed for federal purposes (\$6,000 for tax year 2026), or qualified business income deduction allowed for federal purposes, must be added to your Iowa net income for purposes of determining your total income. You are exempt if:

- a. you are single and your total income is \$24,000 or less; or
- b. your filing status is other than single and your combined total income is \$32,000 or less.

Military personnel in active duty status, as defined in Title 10 of the U.S. Code, are exempt from withholding. Under the Military Spouses Residency Relief Act of 2009, the Veterans Benefits and Transition Act of 2018, and the Veterans Auto and Education Improvement Act of 2022, you may be exempt from Iowa income tax on your wages if: (1) your spouse is a member of the uniformed services present in Iowa in compliance with military orders; (2) you are present in Iowa solely to be with your spouse; and (3) you maintain your domicile or residence in another state; or (4) you have elected to use the residence or domicile of: a) the spouse of the servicemember, b) the servicemember, or c) the permanent duty station of the servicemember in another state for income tax purposes. If you claim this exemption, check the appropriate box, enter the state other than Iowa you are claiming as your state of domicile or residence, and include a copy of your spousal military identification card to the IA W-4 provided to your employer.

**Line 1. Personal allowances:** You can claim the following personal allowances:

- (a) \$40 allowance for yourself or \$80 allowance if you are unmarried and eligible to claim head of household status. Add \$20 additional allowance if you are 65 or older, and \$20 additional allowance if you are blind.
- (b) If you are married and your spouse either does not work or is not claiming allowances on a separate W-4, you may claim the following allowances for them: \$40 for your spouse, \$20 additional allowance if your spouse is 65 or older, and \$20 additional allowance if your spouse is blind.
- (c) If you are single and hold more than one job, you may not claim the same allowances with more than one employer at the same time. If you are married and both you and your spouse are employed, you may not both claim the same allowances with both of your employers at the same time.
- (d) To have the highest amount of tax withheld claim “\$0” on line 1.

**Line 3. Allowances for itemized deductions:**

- (a) Enter total amount of estimated federal itemized deductions ..... (a) \$ \_\_\_\_\_
- (b) Enter amount of your federal standard deduction using the following information ..... (b) \$ \_\_\_\_\_  
 If single or married filing separate returns, enter \$16,100  
 If unmarried head of household, enter \$24,150  
 If married filing a joint return or qualifying surviving spouse, enter \$32,200
- (c) Subtract line (b) from line (a) and enter the difference or zero, whichever is greater.....(c) \$ \_\_\_\_\_
- (d) Multiply the amount on line (c) by 3.8% (.038), round to the nearest whole dollar and enter on line 3.

**Note:** If you are married and both you and your spouse are employed, you may not both claim the same allowances for itemized deductions. Each spouse should report their proportionate share of the estimated federal itemized deductions on line 3(a) and use the single federal standard deduction amount on line 3(b).

**Line 5. Allowances for child and dependent care credit:** Persons having child/dependent care expenses qualifying for the federal and Iowa child and dependent care credit may claim additional Iowa withholding allowance amounts based on their total incomes. Taxpayers with a total income of \$90,000 or more cannot claim withholding allowances for the child and dependent care credit. Married persons filing jointly, must calculate their withholding allowance amounts based on their combined total incomes. Generally, you may not take this credit if your filing status is married filing separately. Total allowances for child and dependent care that you and your spouse may claim cannot exceed the total allowances shown below.

- Iowa total income between \$0 - \$19,999 Allowances: \$200  
 Iowa total income between \$20,000 - \$34,999 Allowances: \$160  
 Iowa total income between \$35,000 - \$44,999 Allowances: \$120  
 Iowa total income between \$45,000 - \$89,999 Allowances: \$40

**Line 6. Personal exemption credit allowed for federal purposes:** For tax years beginning on or after January 1, 2025 taxpayers age 65 or older may be eligible for a personal exemption of up to \$6,000. Multiply the amount of the estimated allowable federal personal exemption by 3.8% (.038), then round this amount to the nearest whole dollar. Report this amount on line 6.

**Line 8. Additional amount of withholding deducted:** You may need to have additional tax withheld if you have more than one employer or are a nonresident alien. If any of these situations apply to you see the detailed instructions below. You may also need to have additional tax withheld if you have income other than wages. Income other than wages would include: interest and dividends, capital gains, rent, gambling winnings, etc. If you are not having enough tax withheld, you may request your employer to withhold more by filling in an additional amount on line 8. Estimate the amount you will be under-withheld, and divide that amount by the number of pay periods per year. If you reside in a school district that imposes school district surtax, consider reducing the amount of allowances shown on lines 1-6, or have additional tax withheld on line 8.

### New Hire Reporting

An employer doing business in Iowa is required to report newly hired employees, rehires, and contractors to the Centralized Employee Registry. Use one of the following methods to report.

**Online Reporting-** Online reporting saves time and money and is the preferred method of reporting. Enter employee information or upload data at [iowachildsupport.gov](http://iowachildsupport.gov).

**Fax and Mail Reporting-** To report new hires and rehires, submit the following form or an equivalent form. To report contractors by fax or mail, use the Contractor Reporting form found at [iowachildsupport.gov](http://iowachildsupport.gov).

**Magnetic Media-** Record layout instructions and media types are available at [iowachildsupport.gov](http://iowachildsupport.gov).

#### Employer Information

1. Federal Employer Identification Number (FEIN): ..... 

--	--	--	--	--	--	--	--	--
2. Employer name: \_\_\_\_\_
3. Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_
4. Employer contact and phone number: \_\_\_\_\_
5. Income provider name and address where income withholding and garnishment orders should be sent, if different from above.  
Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

#### Employee Information

6. Is dependent health care coverage available? ..... Yes ☐ No ☐
7. Approximate date this employee qualifies for coverage (MM/DD/YYYY):..... 

--	--	--	--	--	--	--	--
8. Employee start date (MM/DD/YYYY):..... 

--	--	--	--	--	--	--	--
9. Employee date of birth (MM/DD/YYYY):..... 

--	--	--	--	--	--	--	--
10. Employee Social Security Number: ..... 

--	--	--	--	--	--	--	--
11. Last name: \_\_\_\_\_ First name: \_\_\_\_\_ Middle initial: \_\_\_\_\_
12. Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

#### Mailing and contact information:

Fax to: 800-759-5881 or 515-281-3749 (local)  
Phone: 877-274-2580

Mail to: Centralized Employee Registry  
PO Box 10322  
Des Moines, IA 50306-0322

## Centralized Employee Registry Reporting Form Instructions

### Employer Reporting Requirements

Federal and state law (42 U.S. Code § 653a and Iowa Code chapter 252G) requires an employer doing business in Iowa who hires or rehires an employee or contractor to report the hire within 15 days of the start date. All items on this form must be completed.

Use one of the listed methods to report your new hires. Include your FEIN. Fax this form (page 44-019d) to 800-759-5881 or mail it to Centralized Employee Registry, PO Box 10322, Des Moines, IA 50306-0322. If you have questions about employer reporting requirements, call the Employers Partnering in Child Support (EPICS) Unit at 877-274-2580.

Multistate employers have two reporting options: to report newly hired employees in the states in which they are working, or alternatively, to identify one state where all hires will be reported. If you choose to report to one state, your new hire reports must be submitted electronically or by magnetic media, and you must register to identify the state you will report to. To register, visit [ocsp.acf.hhs.gov](http://ocsp.acf.hhs.gov).

### Employer Information

1. **Federal Employer Identification Number (FEIN).** Provide the same 9-digit FEIN used on your quarterly wage reports, plus the 3-digit suffix used when filing Iowa withholding tax. For a business with only one location, the default suffix is 000.
2. **Employer name.** Provide doing business as (DBA) name, if applicable, rather than the legal name of the employer.
3. **Employer address.** Include any applicable post office box, unit number, etc.
4. **Employer contact and phone number (optional).** Include any applicable phone and extension.
5. **Income provider name and address** for income withholding orders or garnishment, if different from the employer address above. This may be the legal name of the business or other entity that handles withholding and garnishment. This information is needed for income withholding and garnishment purposes.

### Employee Information

6. **Is dependent health care coverage available?** This question does not relate to insurability of employee's dependents. Mark yes if the employer or union offers coverage.
7. **Approximate date this employee qualifies for coverage.** Example: Is dependent insurance coverage offered upon hire or after six months of employment? This question does not relate to insurability of employee's dependents. Enter in month, day, and year format.
8. **Employee start date.** Indicate the first day for which the employee is owed compensation. For a rehire, list the return date. Enter in month, day, and year format. (Required by 42 U.S. Code § 653a)
9. **Employee date of birth.** Enter in month, day, and year format.
10. **Employee Social Security Number (SSN).** SSN is required for all individuals, including minors.
11. **Employee name.** Provide the employee's full name including middle initial.
12. **Employee address.** Provide the employee's current home address.



# Employment Eligibility Verification

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

USCIS  
Form I-9

OMB No.1615-0047

Expires 05/31/2027

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

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

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

Last Name (Family Name)		First Name (Given Name)		Middle Initial (if any)	Other Last Names Used (if any)		
Address (Street Number and Name)			Apt. Number (if any)	City or Town		State	ZIP Code
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number		Employee's Email Address			Employee's Telephone Number	
<b>I am aware that federal law provides for imprisonment and/or fines for false statements, or the use of false documents, in connection with the completion of this form. I attest, under penalty of perjury, that this information, including my selection of the box attesting to my citizenship or immigration status, is true and correct.</b>		Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):					
		<input type="checkbox"/> 1. A citizen of the United States					
		<input type="checkbox"/> 2. A noncitizen national of the United States (See Instructions.)					
		<input type="checkbox"/> 3. A lawful permanent resident (Enter USCIS or A-Number.)					
		<input type="checkbox"/> 4. An alien authorized to work until (exp. date, if any)					
		If you check <b>Item Number 4.</b> , enter one of these:					
		USCIS A-Number	OR	Form I-94 Admission Number	OR	Foreign Passport Number and Country of Issuance	
Signature of Employee					Today's Date (mm/dd/yyyy)		

If a preparer and/or translator assisted you in completing Section 1, that person **MUST** complete the [Preparer and/or Translator Certification](#) on Page 3.

**Section 2. Employer Review and Verification:** Employers or their authorized representative must complete and sign **Section 2** within three business days after the employee's first day of employment, and must physically examine, or examine consistent with an alternative procedure authorized by the Secretary of DHS, documentation from List A OR a combination of documentation from List B and List C. Enter any additional documentation in the Additional Information box; see Instructions.

List A		OR	List B	AND	List C
Document Title 1					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 2 (if any)		<b>Additional Information</b>			
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 3 (if any)					
Issuing Authority		Check here if you used an alternative procedure authorized by DHS to examine documents.			
Document Number (if any)					
Expiration Date (if any)					
<b>Certification:</b> I attest, under penalty of perjury, that (1) I have examined the documentation presented by the above-named employee, (2) the above-listed documentation appears to be genuine and to relate to the employee named, and (3) to the best of my knowledge, the employee is authorized to work in the United States.					First Day of Employment (mm/dd/yyyy):
Last Name, First Name and Title of Employer or Authorized Representative			Signature of Employer or Authorized Representative		Today's Date (mm/dd/yyyy)
Employer's Business or Organization Name			Employer's Business or Organization Address, City or Town, State, ZIP Code		

For reverification or rehire, complete [Supplement B, Reverification and Rehire](#) on Page 4.

## LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

\* Documents extended by the issuing authority are considered unexpired.

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

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

LIST A Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity	AND	LIST C Documents that Establish Employment Authorization
<ol style="list-style-type: none"> <li>1. U.S. Passport or U.S. Passport Card</li> <li>2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)</li> <li>3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa</li> <li>4. Employment Authorization Document that contains a photograph (Form I-766)</li> <li>5. For an individual temporarily authorized to work for a specific employer because of his or her status or parole:               <ol style="list-style-type: none"> <li>a. Foreign passport; and</li> <li>b. Form I-94 or Form I-94A that has the following:                   <ol style="list-style-type: none"> <li>(1) The same name as the passport; and</li> <li>(2) An endorsement of the individual's status or parole as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.</li> </ol> </li> </ol> </li> <li>6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI</li> </ol>		<ol style="list-style-type: none"> <li>1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address</li> <li>2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address</li> <li>3. School ID card with a photograph</li> <li>4. Voter's registration card</li> <li>5. U.S. Military card or draft record</li> <li>6. Military dependent's ID card</li> <li>7. U.S. Coast Guard Merchant Mariner Card</li> <li>8. Native American tribal document</li> <li>9. Driver's license issued by a Canadian government authority</li> <li><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               <p style="margin-top: 10px;">For examples, see <a href="#">Section 7</a> and <a href="#">Section 13</a> of the M-274 on <a href="https://uscis.gov/i-9-central">uscis.gov/i-9-central</a>.</p> <p>The Form I-766, Employment Authorization Document, is a List A, <b>Item Number 4.</b> document, not a List C document.</p> </li> </ol>
<b>Acceptable Receipts</b> May be presented in lieu of a document listed above for a temporary period. For receipt validity dates, see the M-274.				
<ul style="list-style-type: none"> <li>• Receipt for a replacement of a lost, stolen, or damaged List A document.</li> <li>• Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual.</li> <li>• Form I-94 with "RE" notation or refugee stamp issued to a refugee.</li> </ul>	OR	Receipt for a replacement of a lost, stolen, or damaged List B document.		Receipt for a replacement of a lost, stolen, or damaged List C document.

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



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

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

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

Last Name ( <i>Family Name</i> ) from <b>Section 1</b> .	First Name ( <i>Given Name</i> ) from <b>Section 1</b> .	Middle initial (if any) from <b>Section 1</b> .
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**Instructions:** This supplement must be completed by any preparer and/or translator who assists an employee in completing Section 1 of Form I-9. The preparer and/or translator must enter the employee's name in the spaces provided above. Each preparer or translator must complete, sign, and date a separate certification area. Employers must retain completed supplement sheets with the employee's completed Form I-9.

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

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

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

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

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

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

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

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



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

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

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

Last Name ( <i>Family Name</i> ) from <b>Section 1</b> .	First Name ( <i>Given Name</i> ) from <b>Section 1</b> .	Middle initial (if any) from <b>Section 1</b> .
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**Instructions:** This supplement replaces Section 3 on the previous version of Form I-9. Only use this page if your employee requires reverification, is rehired within three years of the date the original Form I-9 was completed, or provides proof of a legal name change. Enter the employee's name in the fields above. Use a new section for each reverification or rehire. Review the Form I-9 instructions before completing this page. Keep this page as part of the employee's Form I-9 record. Additional guidance can be found in the [Handbook for Employers: Guidance for Completing Form I-9 \(M-274\)](#)

Date of Rehire ( <i>if applicable</i> )	New Name ( <i>if applicable</i> )		
Date ( <i>mm/dd/yyyy</i> )	Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )	Middle Initial
Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.			
Document Title	Document Number (if any)	Expiration Date (if any) ( <i>mm/dd/yyyy</i> )	
<b>I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.</b>			
Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date ( <i>mm/dd/yyyy</i> )	
Additional Information (Initial and date each notation.)		Check here if you used an alternative procedure authorized by DHS to examine documents.	

Date of Rehire ( <i>if applicable</i> )	New Name ( <i>if applicable</i> )		
Date ( <i>mm/dd/yyyy</i> )	Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )	Middle Initial
Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.			
Document Title	Document Number (if any)	Expiration Date (if any) ( <i>mm/dd/yyyy</i> )	
<b>I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.</b>			
Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date ( <i>mm/dd/yyyy</i> )	
Additional Information (Initial and date each notation.)		Check here if you used an alternative procedure authorized by DHS to examine documents.	

Date of Rehire ( <i>if applicable</i> )	New Name ( <i>if applicable</i> )		
Date ( <i>mm/dd/yyyy</i> )	Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )	Middle Initial
Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.			
Document Title	Document Number (if any)	Expiration Date (if any) ( <i>mm/dd/yyyy</i> )	
<b>I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.</b>			
Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date ( <i>mm/dd/yyyy</i> )	
Additional Information (Initial and date each notation.)		Check here if you used an alternative procedure authorized by DHS to examine documents.	

# Employee Direct Deposit Enrollment Form

To enroll in Full Service Direct Deposit, simply fill out this form and give to your payroll manager. Attach a voided check for each checking account - **not a deposit slip**. If depositing to a savings account, ask your bank to give you the Routing/Transit Number for your account. It isn't always the same as the number on a savings deposit slip. This will help ensure that you are paid correctly.

Below is a sample check MICR line, detailing where the information necessary to complete this form can be found.

Memo _____		
1: 0123456781: 123456789" 0101		

  

Routing/Transit # (A 9-digit number always between these two marks)	Checking Account #	Check # (this number matches the number in the upper right corner of the check – not needed for sign-up)
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## IMPORTANT! Please read and sign before completing and submitting.

I hereby authorize \_\_\_\_\_ (hereinafter "Employer") to deposit any amounts owed me by initiating credit entries to my account at the financial institution (hereinafter "Bank") indicated on this form. Further, I authorize Bank to accept and to credit any credit entries indicated to my account. In the event that funds are deposited erroneously into my account, I authorize Employer to debit my account for an amount not to exceed the original amount of the erroneous credit. This authorization is to remain in full force and effect until Employer and Bank have received written notice from me of its termination in such time and in such manner as to afford Employer and Bank reasonable opportunity to act on it.

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

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

## Account Information

The last item must be for the remaining amount owed to you. To distribute to more accounts, please complete another form.

**Make sure to indicate what type of account, along with amount to be deposited, if less than your total net paycheck.**

1. Bank Name/City/State: \_\_\_\_\_  
Routing Transit #: \_\_\_\_\_ Account Number: \_\_\_\_\_  
☐ Checking ☐ Savings I wish to deposit: \$ \_\_\_\_\_.\_\_\_\_ or ☐ Entire Net Amount
2. Bank Name/City/State: \_\_\_\_\_  
Routing Transit #: \_\_\_\_\_ Account Number: \_\_\_\_\_  
☐ Checking ☐ Savings I wish to deposit: \$ \_\_\_\_\_.\_\_\_\_ or ☐ Entire Net Amount
3. Bank Name/City/State: \_\_\_\_\_  
Routing Transit #: \_\_\_\_\_ Account Number: \_\_\_\_\_  
☐ Checking ☐ Savings I wish to deposit: \$ \_\_\_\_\_.\_\_\_\_ or ☐ Entire Net Amount

If Employer utilizes voucher e-mailing, I further authorize Employer to send my Direct Deposit voucher to my personal e-mail address in lieu of the standard paper voucher. My e-mail address is:

E-mail: \_\_\_\_\_@\_\_\_\_\_

## ATTENTION PAYROLL MANAGER:

Employers must keep each original employee enrollment form on file as long as the employee is using direct deposit, and for two years thereafter.