



PBM

DEEPER INSIGHTS THAT
GROW YOUR PRACTICE

PRACTICE MANAGEMENT | TAX | ACCOUNTING | RETIREMENT PLANS

September, 2023

From: Joseph Lessard, CPA
To: Indiana Employers
Re: New Employees

Enclosed are payroll forms to be completed by new hires:

1. Federal Form I-9
 - a) Have employee complete and retain for your records.
 - b) Make copies of relevant employee identification: most commonly, the driver's license and social security cards together are photocopied. A valid passport by itself will also suffice. Please note that employers cannot specify which document(s) an employee may present to establish employment authorization and identity, as long as it satisfies the parameters on page 3 of the I-9.
 - c) Only Sections 1-2 are required for new hires; complete Supplement A and/or Supplement B only as needed.
2. Federal W-4: Have employee complete and retain for your records.
3. Indiana Form WH-4: Have employee complete and retain for your records.
4. Direct Deposit Form: Have employee complete all fields and include a voided check or bank printout. Don't forget to sign on the "company representative signature" line at the bottom. The form must be completed in its entirety and include printed verification of the account information supplied in order for PBM to set up direct deposit.
5. Indiana Department of Workforce Development New Hire Reporting Form—**MUST BE DONE WITHIN 20 DAYS OF HIRE DATE**. Three options:
 - a) Mail to:
Indiana New Hire Reporting Center
PO Box 3006
Dublin, OH 43016
 - b) Fax to 1-800-408-1388
 - c) Go to www.IN-NewHire.com
6. Indicate employee's Standard Occupational Classification (SOC) code on the Employee Information Sheet. See enclosed letter for more information on SOC codes.
7. PBM is no longer able to add/update employees if we do not process the payroll. Please refer to the 10/14/22 email notification "Update to PBM Payroll Security Protocol" for more details.

Please upload/fax a copy of the new hire paperwork to PBM
If you need help adding/updating an employee in payroll, please contact our office

1300 South Grove Avenue, Suite 201, Barrington, IL 60010
Phone: (847) 382-3206 | Fax: (847) 382-9656 | pbmpayroll@pbminc.net | www.pbminc.net

Dear Payroll Client,

Effective with the 1st quarter of 2019, the Indiana Unemployment Insurance filing process requires employers to report the Standard Occupational Classification (SOC) codes for each of their employees. These codes can be found on the Occucoder website: <https://www.hoosierdata.in.gov/coder/>. For your convenience, we have included a list of the most common codes in the healthcare industry.

When searching for the correct codes, be as specific as you can with the employees' job titles, as not all options will appear. For example, instead of using the generic term "doctor" or "physician", try "internist" or "obstetrician."

Please indicate the SOC code on all new hire packets. Also, please notify PBM with any updated codes for any employees changing job titles or responsibilities.

Thank you in advance for your assistance.

29-0000 Healthcare Practitioners and Technical Occupations

- 29-1000 Healthcare Diagnosing or Treating Practitioners
 - 29-1020 Dentists
 - 29-1021 [Dentists, General](#)
 - 29-1022 [Oral and Maxillofacial Surgeons](#)
 - 29-1023 [Orthodontists](#)
 - 29-1024 [Prosthodontists](#)
 - 29-1029 [Dentists, All Other Specialists](#)
 - 29-1040 Optometrists
 - 29-1041 [Optometrists](#)
 - 29-1070 Physician Assistants
 - 29-1071 [Physician Assistants](#)
 - 29-1140 Registered Nurses
 - 29-1141 [Registered Nurses](#)
 - 29-1150 Nurse Anesthetists
 - 29-1151 [Nurse Anesthetists](#)
 - 29-1160 Nurse Midwives
 - 29-1161 [Nurse Midwives](#)
 - 29-1170 Nurse Practitioners
 - 29-1171 [Nurse Practitioners](#)
 - 29-1180 Audiologists
 - 29-1181 [Audiologists](#)
 - 29-1210 Physicians
 - 29-1211 [Anesthesiologists](#)
 - 29-1212 [Cardiologists](#)
 - 29-1213 [Dermatologists](#)
 - 29-1214 [Emergency Medicine Physicians](#)
 - 29-1215 [Family Medicine Physicians](#)
 - 29-1216 [General Internal Medicine Physicians](#)
 - 29-1217 [Neurologists](#)
 - 29-1218 [Obstetricians and Gynecologists](#)
 - 29-1221 [Pediatricians, General](#)
 - 29-1222 [Physicians, Pathologists](#)
 - 29-1223 [Psychiatrists](#)
 - 29-1224 [Radiologists](#)
 - 29-1229 [Physicians, All Other](#)
 - 29-1240 Surgeons
 - 29-1241 [Ophthalmologists, Except Pediatric](#)
 - 29-1242 [Orthopedic Surgeons, Except Pediatric](#)
 - 29-1243 [Pediatric Surgeons](#)
 - 29-1249 [Surgeons, All Other](#)

- 29-1290 Miscellaneous Healthcare Diagnosing or Treating Practitioners
 - 29-1292 [Dental Hygienists](#)
 - 29-1299 [Healthcare Diagnosing or Treating Practitioners, All Other](#)
- 29-2000 Health Technologists and Technicians
 - 29-2010 Clinical Laboratory Technologists and Technicians
 - 29-2011 [Medical and Clinical Laboratory Technologists](#)
 - 29-2012 [Medical and Clinical Laboratory Technicians](#)
 - 29-2030 Diagnostic Related Technologists and Technicians
 - 29-2031 [Cardiovascular Technologists and Technicians](#)
 - 29-2032 [Diagnostic Medical Sonographers](#)
 - 29-2033 [Nuclear Medicine Technologists](#)
 - 29-2034 [Radiologic Technologists and Technicians](#)
 - 29-2035 [Magnetic Resonance Imaging Technologists](#)
 - 29-2036 [Medical Dosimetrists](#)
 - 29-2070 Medical Records Specialists
 - 29-2072 [Medical Records Specialists](#)
- 29-9000 Other Healthcare Practitioners and Technical Occupations
 - 29-9090 Miscellaneous Health Practitioners and Technical Workers
 - 29-9093 [Surgical Assistants](#)
 - 29-9099 [Healthcare Practitioners and Technical Workers, All Other](#)

31-0000 Healthcare Support Occupations

- 31-1100 Home Health and Personal Care Aides; and Nursing Assistants, Orderlies, and Psychiatric Aides
 - 31-1130 Nursing Assistants, Orderlies, and Psychiatric Aides
 - 31-1131 [Nursing Assistants](#)
- 31-9000 Other Healthcare Support Occupations
 - 31-9090 Miscellaneous Healthcare Support Occupations
 - 31-9091 [Dental Assistants](#)
 - 31-9092 [Medical Assistants](#)
 - 31-9094 [Medical Transcriptionists](#)
 - 31-9099 [Healthcare Support Workers, All Other](#)

43-0000 Office and Administrative Support Occupations

- 43-3020 Billing and Posting Clerks
 - 43-3021 [Billing and Posting Clerks](#)
- 43-3030 Bookkeeping, Accounting, and Auditing Clerks
 - 43-3031 [Bookkeeping, Accounting, and Auditing Clerks](#)
- 43-3050 Payroll and Timekeeping Clerks

- 43-3051 [Payroll and Timekeeping Clerks](#)
- 43-4161 [Human Resources Assistants, Except Payroll and Timekeeping](#)
- 43-4170 Receptionists and Information Clerks
 - 43-4171 [Receptionists and Information Clerks](#)
- 43-6000 Secretaries and Administrative Assistants
 - 43-6013 [Medical Secretaries and Administrative Assistants](#)
- 43-9000 Other Office and Administrative Support Workers
 - 43-9060 Office Clerks, General
 - 43-9061 [Office Clerks, General](#)
 - 43-9190 Miscellaneous Office and Administrative Support Workers
- 43-9199 [Office and Administrative Support Workers, All Other](#)



Employment Eligibility Verification

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

USCIS
Form I-9

OMB No.1615-0047

Expires 07/31/2026

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 <div></div>		Employee's Email Address			Employee's Telephone Number
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.		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. A noncitizen (other than Item Numbers 2. and 3. above) authorized to work until (exp. date, if any)				
		If you check Item Number 4. , 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)		Additional Information			
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)					
Certification: 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		LIST B	LIST C
Documents that Establish Both Identity and Employment Authorization	OR	Documents that Establish Identity	AND Documents that Establish Employment Authorization
1. U.S. Passport or U.S. Passport Card		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	1. A Social Security Account Number card, unless the card includes one of the following restrictions: (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		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	2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa		3. School ID card with a photograph	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
4. Employment Authorization Document that contains a photograph (Form I-766)		4. Voter's registration card	4. Native American tribal document
5. For an individual temporarily authorized to work for a specific employer because of his or her status or parole: a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: (1) The same name as the passport; and (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.		5. U.S. Military card or draft record	5. U.S. Citizen ID Card (Form I-197)
		6. Military dependent's ID card	6. Identification Card for Use of Resident Citizen in the United States (Form I-179)
		7. U.S. Coast Guard Merchant Mariner Card	7. Employment authorization document issued by the Department of Homeland Security For examples, see Section 7 and Section 13 of the M-274 on uscis.gov/i-9-central . The Form I-766, Employment Authorization Document, is a List A, Item Number 4. document, not a List C document.
		8. Native American tribal document	
		9. Driver's license issued by a Canadian government authority	
For persons under age 18 who are unable to present a document listed above:			
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		10. School record or report card	
		11. Clinic, doctor, or hospital record	
		12. Day-care or nursery school record	
Acceptable Receipts May be presented in lieu of a document listed above for a temporary period. For receipt validity dates, see the M-274.			
• Receipt for a replacement of a lost, stolen, or damaged List A document. • Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual. • Form I-94 with "RE" notation or refugee stamp issued to a refugee.	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 07/31/2026

Last Name (<i>Family Name</i>) from Section 1 .	First Name (<i>Given Name</i>) from Section 1 .	Middle initial (if any) from Section 1 .
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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 07/31/2026

Last Name (<i>Family Name</i>) from Section 1 .	First Name (<i>Given Name</i>) from Section 1 .	Middle initial (if any) from Section 1 .
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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>)	
I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.			
Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (<i>mm/dd/yyyy</i>)	
Additional Information (Initial and date each notation.)		Check here if you used an alternative procedure authorized by DHS to examine documents.	

Date of Rehire (<i>if applicable</i>)	New Name (<i>if applicable</i>)		
Date (<i>mm/dd/yyyy</i>)	Last Name (<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>)	
I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.			
Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (<i>mm/dd/yyyy</i>)	
Additional Information (Initial and date each notation.)		Check here if you used an alternative procedure authorized by DHS to examine documents.	

Date of Rehire (<i>if applicable</i>)	New Name (<i>if applicable</i>)		
Date (<i>mm/dd/yyyy</i>)	Last Name (<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>)	
I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.			
Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (<i>mm/dd/yyyy</i>)	
Additional Information (Initial and date each notation.)		Check here if you used an alternative procedure authorized by DHS to examine documents.	

Mail Reports to:

Indiana New Hire Reporting Center

P.O. Box 3429

Trenton, NJ 08619



Employer Information

Federal ID Number:

Employer Name

Employer Address *(income withholding address)*

Employer City

State

Zip

Contact First Name

Contact Last Name

Phone Number

Fax Number

Email Address

Employee Information

Social Security Number

Is Health Insurance Available? *(optional)*

yes

no

Employee First Name

MI

Employee Last Name

Employee Address

Employee City

State

Zip

Start Date

Date of Birth *(optional)*

Employee Information Sheet

Check one: ☐ Add employee ☐ Update existing employee (only complete name and affected fields)

First name	_____	M.I.	_____	Last name	_____
Email address	_____			Gender	<input type="checkbox"/> Female <input type="checkbox"/> Male <input type="checkbox"/> Non-binary/ Other
(provide to gain online access to paystubs/W-2s)					
Street address	_____				Unit _____
City	_____	State	_____	Zip code	_____
Social Security number	_____	Date of birth	____ / ____ / ____	Hire date	____ / ____ / ____

Pay schedule (check one)	<input type="checkbox"/> Existing schedule:	_____	on	_____
		(weekly/biweekly/semimonthly/monthly)		(day of the week/day of the month)
	<input type="checkbox"/> New schedule:	_____	on	_____
		(weekly/biweekly/semimonthly/monthly)		(day of the week/day of the month)
	starting	____ / ____ / ____	(first pay date)	
	for pay period	____ / ____ / ____	through	____ / ____ / ____
		(period start)		(period end)

Work location (check one)	<input type="checkbox"/> Main office location	<input type="checkbox"/> Employee's home address	<input type="checkbox"/> Other (list below)
	Street address _____ Unit _____		
	City _____ State _____ Zip code _____		
	SOC (Indiana only) _____ (look up codes: https://www.hoosierdata.in.gov/coder/)		

Pay information (check one)
<input type="checkbox"/> Hourly \$ _____ / hour
<input type="checkbox"/> Salary \$ _____ per _____ (week/month/year)
<input type="checkbox"/> Commission only

<u>Employee checklist:</u>	<u>Employer checklist:</u>
Direct deposit form (include voided check)	Direct deposit form (sign off)
Form I-9	Form I-9 (sign off)
State withholding form	New hire reporting (mail/fax/submit)
Federal W-4	SOC code (complete/verify)
	Pay schedule (complete/verify)
	PTO/pay information (complete/verify)

Employee Information Sheet

PTO (<u>check at least one</u>)		
<input type="checkbox"/> Vacation (complete below)	<input type="checkbox"/> Eligible as of ____ / ____ / ____	<input type="checkbox"/> Not eligible for PTO
<input type="checkbox"/> Sick (complete below)	<input type="checkbox"/> Paid time off (complete below)	

Vacation Starting balance _____ Accrual method (select one) <input type="checkbox"/> Per pay period <input type="checkbox"/> Per hour worked <input type="checkbox"/> At the beginning of the year Accrue _____ hours per _____ <small>(year/hour worked)</small> Maximum balance* _____ <small>(optional)</small>	Sick Starting balance _____ Accrual method (select one) <input type="checkbox"/> Per pay period <input type="checkbox"/> Per hour worked <input type="checkbox"/> At the beginning of the year Accrue _____ hours per _____ <small>(year/hour worked)</small> Maximum balance* _____ <small>(optional)</small>	Paid time off Starting balance _____ Accrual method (select one) <input type="checkbox"/> Per pay period <input type="checkbox"/> Per hour worked <input type="checkbox"/> At the beginning of the year Accrue _____ hours per _____ <small>(year/hour worked)</small> Maximum balance* _____ <small>(optional)</small>
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*Maximum balance will limit how much PTO an employee can have at any given time, but will not limit overall annual accrual

Deductions <input type="checkbox"/> No deductions		
Insurance* (per paycheck) <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div> <input type="checkbox"/> Pre-tax medical \$ _____ </div> <div> <input type="checkbox"/> Pre-tax dental \$ _____ </div> <div> <input type="checkbox"/> Pre-tax vision \$ _____ </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div> <input type="checkbox"/> Taxable medical \$ _____ </div> <div> <input type="checkbox"/> Taxable dental \$ _____ </div> <div> <input type="checkbox"/> Taxable vision \$ _____ </div> </div>		
Retirement plans (check only one) <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div> <input type="checkbox"/> Traditional 401(k) </div> <div> <input type="checkbox"/> SIMPLE IRA </div> <div> <input type="checkbox"/> Other _____ </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div> <input type="checkbox"/> Roth 401(k) </div> <div> <input type="checkbox"/> SIMPLE 401(k) </div> </div>		Deduction amount (check only one) <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div> <input type="checkbox"/> _____ % of gross </div> <div> <input type="checkbox"/> \$ _____ per paycheck </div> </div>

*Insurance plan offered by company must be a POP (premium-only plan) in order to qualify for pre-tax payroll deductions

Authorization for Direct Deposit

I, _____ (the "Payee"), hereby authorize _____ (the "Company") to send credit entries (and appropriate debit and adjustment entries), electronically or by any other commercially accepted method, to my account(s) indicated below and to other accounts I identify in the future (the "Account"). This authorizes the financial institution holding the Account to post all such entries. I agree that the ACH transactions authorized herein shall comply with all applicable U.S. Law. This authorization supersedes all prior authorizations, and will be in effect until the Company receives a written termination notice from myself and has a reasonable opportunity to act on it.

Account 1:

Name on bank account: _____

Bank name: _____

Bank routing (ABA) number: _____

Bank account number: _____ Checking ☐ Savings ☐

Deposit to this account: ☐ Entire net pay ☐ first \$ _____ of net pay ☐ _____ % of net pay
(check one)

*Balance of pay to: ☐ Manual (paper) check ☐ Account described below *Note: split payments are not available for 1099 contractors
(check one)

Account 2:

Name on bank account: _____

Bank name: _____

Bank routing (ABA) number: _____

Bank account number: _____ Checking ☐ Savings ☐

REQUIRED: Attach a voided check or direct deposit print out from your bank to verify the information provided above. This is required in order to execute the authorization.

I understand that it is my responsibility to ensure the accuracy and legibility of the information above, and that failure to do so may result in the delay or forfeiture of payment.

Payee Signature: _____ Date: _____

Company Representative Signature: _____ Print Name: _____ Date: _____

PBM use only: Form uploaded via portal? Y / N (complete verification if not uploaded via portal)		New EE or DD Update? (circle one) (complete verification for updates only)
Verified with: _____ by _____ on _____ via _____ (office manager/owner/client contact) (initial) (date) (communication method)		
Updated _____ by _____ Effective payroll: _____ (date) (initial) (date)		

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.****2023**

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

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, other details, and privacy.

Step 2: Multiple Jobs or Spouse Works	Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.
	Do only one of the following.
	(a) Reserved for future use.
	(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 (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate <input type="checkbox"/>
TIP: If you have self-employment income, see page 2.	

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):		
	Multiply the number of qualifying children under age 17 by \$2,000 \$ _____		
	Multiply the number of other dependents by \$500 \$ _____		
	Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here	3	\$
Step 4 (optional): 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. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here	4(b)	\$
	(c) Extra withholding. Enter any additional tax you want withheld each pay period . .	4(c)	\$

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.

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.

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 2023 if you meet both of the following conditions: you had no federal income tax liability in 2022 **and** you expect to have no federal income tax liability in 2023. You had no federal income tax liability in 2022 if (1) your total tax on line 24 on your 2022 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), 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 2023 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2024.

Your privacy. If you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c).

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 income and self-employment taxes through withholding from your wages, you should enter the self-employment income on Step 4(a). Then compute your self-employment tax, divide that tax by the number of pay periods remaining in the year, and include that resulting amount per pay period on Step 4(c). You can also add half of the annual amount of self-employment tax to Step 4(b) as a deduction. To calculate self-employment tax, you generally multiply the self-employment income by 14.13% (this rate is a quick way to figure your self-employment tax and equals the sum of the 12.4% social security tax and the 2.9% Medicare tax multiplied by 0.9235). See Pub. 505 for more information, especially if the sum of self-employment income multiplied by 0.9235 and wages exceeds \$160,200 for a given individual.

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.

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 roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



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

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 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 (optional).

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

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2023 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

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

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

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

- 1 Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, **skip** to line 3 **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 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a **2a** \$ _____
 - b** Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b **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 (along with any other additional amount you want withheld) **4** \$ _____

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

- 1** Enter an estimate of your 2023 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income **1** \$ _____
- 2** Enter:

{	• \$27,700 if you're married filing jointly or a qualifying surviving spouse
	• \$20,800 if you're head of household
	• \$13,850 if you're single or married filing separately

 **2** \$ _____
- 3** If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-" **3** \$ _____
- 4** Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information **4** \$ _____
- 5 Add** lines 3 and 4. Enter the result here and in **Step 4(b)** of Form W-4 **5** \$ _____

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	\$850	\$850	\$1,000	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,870
\$10,000 - 19,999	0	930	1,850	2,000	2,200	2,220	2,220	2,220	2,220	2,220	3,200	4,070
\$20,000 - 29,999	850	1,850	2,920	3,120	3,320	3,340	3,340	3,340	3,340	4,320	5,320	6,190
\$30,000 - 39,999	850	2,000	3,120	3,320	3,520	3,540	3,540	3,540	4,520	5,520	6,520	7,390
\$40,000 - 49,999	1,000	2,200	3,320	3,520	3,720	3,740	3,740	4,720	5,720	6,720	7,720	8,590
\$50,000 - 59,999	1,020	2,220	3,340	3,540	3,740	3,760	4,750	5,750	6,750	7,750	8,750	9,610
\$60,000 - 69,999	1,020	2,220	3,340	3,540	3,740	4,750	5,750	6,750	7,750	8,750	9,750	10,610
\$70,000 - 79,999	1,020	2,220	3,340	3,540	4,720	5,750	6,750	7,750	8,750	9,750	10,750	11,610
\$80,000 - 99,999	1,020	2,220	4,170	5,370	6,570	7,600	8,600	9,600	10,600	11,600	12,600	13,460
\$100,000 - 149,999	1,870	4,070	6,190	7,390	8,590	9,610	10,610	11,660	12,860	14,060	15,260	16,330
\$150,000 - 239,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,180	14,380	15,580	16,780	17,850
\$240,000 - 259,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,180	14,380	15,580	16,780	17,850
\$260,000 - 279,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,180	14,380	15,580	16,780	18,140
\$280,000 - 299,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,180	14,380	15,870	17,870	19,740
\$300,000 - 319,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,470	15,470	17,470	19,470	21,340
\$320,000 - 364,999	2,040	4,440	6,760	8,550	10,750	12,770	14,770	16,770	18,770	20,770	22,770	24,640
\$365,000 - 524,999	2,970	6,470	9,890	12,390	14,890	17,220	19,520	21,820	24,120	26,420	28,720	30,880
\$525,000 and over	3,140	6,840	10,460	13,160	15,860	18,390	20,890	23,390	25,890	28,390	30,890	33,250

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	\$310	\$890	\$1,020	\$1,020	\$1,020	\$1,860	\$1,870	\$1,870	\$1,870	\$1,870	\$2,030	\$2,040
\$10,000 - 19,999	890	1,630	1,750	1,750	2,600	3,600	3,600	3,600	3,600	3,760	3,960	3,970
\$20,000 - 29,999	1,020	1,750	1,880	2,720	3,720	4,720	4,730	4,730	4,890	5,090	5,290	5,300
\$30,000 - 39,999	1,020	1,750	2,720	3,720	4,720	5,720	5,730	5,890	6,090	6,290	6,490	6,500
\$40,000 - 59,999	1,710	3,450	4,570	5,570	6,570	7,700	7,910	8,110	8,310	8,510	8,710	8,720
\$60,000 - 79,999	1,870	3,600	4,730	5,860	7,060	8,260	8,460	8,660	8,860	9,060	9,260	9,280
\$80,000 - 99,999	1,870	3,730	5,060	6,260	7,460	8,660	8,860	9,060	9,260	9,460	10,430	11,240
\$100,000 - 124,999	2,040	3,970	5,300	6,500	7,700	8,900	9,110	9,610	10,610	11,610	12,610	13,430
\$125,000 - 149,999	2,040	3,970	5,300	6,500	7,700	9,610	10,610	11,610	12,610	13,610	14,900	16,020
\$150,000 - 174,999	2,040	3,970	5,610	7,610	9,610	11,610	12,610	13,750	15,050	16,350	17,650	18,770
\$175,000 - 199,999	2,720	5,450	7,580	9,580	11,580	13,870	15,180	16,480	17,780	19,080	20,380	21,490
\$200,000 - 249,999	2,900	5,930	8,360	10,660	12,960	15,260	16,570	17,870	19,170	20,470	21,770	22,880
\$250,000 - 399,999	2,970	6,010	8,440	10,740	13,040	15,340	16,640	17,940	19,240	20,540	21,840	22,960
\$400,000 - 449,999	2,970	6,010	8,440	10,740	13,040	15,340	16,640	17,940	19,240	20,540	21,840	22,960
\$450,000 and over	3,140	6,380	9,010	11,510	14,010	16,510	18,010	19,510	21,010	22,510	24,010	25,330

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	\$620	\$860	\$1,020	\$1,020	\$1,020	\$1,020	\$1,650	\$1,870	\$1,870	\$1,890	\$2,040
\$10,000 - 19,999	620	1,630	2,060	2,220	2,220	2,220	2,850	3,850	4,070	4,090	4,290	4,440
\$20,000 - 29,999	860	2,060	2,490	2,650	2,650	3,280	4,280	5,280	5,520	5,720	5,920	6,070
\$30,000 - 39,999	1,020	2,220	2,650	2,810	3,440	4,440	5,440	6,460	6,880	7,080	7,280	7,430
\$40,000 - 59,999	1,020	2,220	3,130	4,290	5,290	6,290	7,480	8,680	9,100	9,300	9,500	9,650
\$60,000 - 79,999	1,500	3,700	5,130	6,290	7,480	8,680	9,880	11,080	11,500	11,700	11,900	12,050
\$80,000 - 99,999	1,870	4,070	5,690	7,050	8,250	9,450	10,650	11,850	12,260	12,460	12,870	13,820
\$100,000 - 124,999	2,040	4,440	6,070	7,430	8,630	9,830	11,030	12,230	13,190	14,190	15,190	16,150
\$125,000 - 149,999	2,040	4,440	6,070	7,430	8,630	9,980	11,980	13,980	15,190	16,190	17,270	18,530
\$150,000 - 174,999	2,040	4,440	6,070	7,980	9,980	11,980	13,980	15,980	17,420	18,720	20,020	21,280
\$175,000 - 199,999	2,190	5,390	7,820	9,980	11,980	14,060	16,360	18,660	20,170	21,470	22,770	24,030
\$200,000 - 249,999	2,720	6,190	8,920	11,380	13,680	15,980	18,280	20,580	22,090	23,390	24,690	25,950
\$250,000 - 449,999	2,970	6,470	9,200	11,660	13,960	16,260	18,560	20,860	22,380	23,680	24,980	26,230
\$450,000 and over	3,140	6,840	9,770	12,430	14,930	17,430	19,930	22,430	24,150	25,650	27,150	28,600



Form WH-4
State Form 48845
(R8 / 9-22)

State of Indiana
Employee's Withholding Exemption and County Status Certificate
This form is for the employer's records. Do not send this form to the Department of Revenue.
The completed form should be returned to your employer.

Full Name _____ Social Security Number or ITIN _____

Home Address _____ City _____ State _____ ZIP Code _____

Indiana County of Residence as of January 1: _____ (See instructions)

Indiana County of Principal Employment as of January 1: _____ (See instructions)

How to Claim Your Withholding Exemptions

1. You are entitled to one exemption. If you wish to claim the exemption, enter "1"
Nonresident aliens must skip lines 2 through 7. See instructions
2. If you are married and your spouse does not claim his/her exemption, you may claim it, enter "1"
3. You are allowed one (1) exemption for each dependent. Enter number claimed
4. Additional exemptions are allowed if: (a) you and/or your spouse are over the age of 65 and/or
(b) if you and/or your spouse are legally blind.
Check box(es) for additional exemptions: You are 65 or older ☐ or blind ☐ Spouse is 65 or older ☐ or blind ☐
Enter the total number of boxes checked
5. Add lines 1, 2, 3, and 4. Enter the total here ►
6. You are entitled to claim an additional exemption for each qualifying dependent (see instructions)..... ►
7. You are entitled to claim an additional exemption for each adopted qualifying dependent (see instructions)..... ►
8. Enter the amount of additional state withholding (if any) you want withheld each pay period \$
9. Enter the amount of additional county withholding (if any) you want withheld each pay period..... \$

I hereby declare that to the best of my knowledge the above statements are true.

Signature: _____ Date: _____

Instructions for Completing Form WH-4

This form should be completed by all resident and nonresident employees having income subject to Indiana state and/or county income tax.

Print or type your full name, Social Security number or ITIN and home address. Enter your Indiana county of residence and county of principal employment as of January 1 of the current year. If you neither lived nor worked in Indiana on January 1 of the current year, enter 'not applicable' on the line(s). If you move to (or work in) another county after January 1, your county status will not change until the next calendar tax year.

Nonresident alien limitation. A nonresident alien is allowed to claim only one exemption for withholding tax purposes. If you are a nonresident alien, enter "1" on line 1, then skip to line 7. You are considered to be a nonresident alien if you are not a citizen of the United States and do not meet the green card test and the substantial presence test (get Publication 519 from www.irs.gov for information about these tests).

All other employees should complete lines 1 through 7.

Lines 1 & 2 - You are allowed to claim one exemption for yourself and one for your spouse (if he/she does not claim the exemption for him/herself). If a parent or legal guardian claims you on their federal tax return, you may still claim an exemption for yourself for Indiana purposes. You cannot claim more than the correct number of exemptions; however, you are permitted to claim a lesser number of exemptions if you wish additional withholding to be deducted.

Line 3 - Dependent Exemptions: You are allowed one exemption for each of your dependents based on state guidelines. To qualify as your dependent, a person must receive more than one-half of his/her support from you for the tax year and must have less than \$4,400 gross income during the tax year (unless the person is your child and either (1) is under age 19 or (2) is under age 24 and a full-time student at a qualified educational institution during at least 5 months of the tax year).

Line 4 - Additional Exemptions. You are also allowed one exemption each for you and/or your spouse if either is 65 or older and/or blind.

Line 5 - Add the total of exemptions claimed on lines 1, 2, 3, and 4. Enter the total in the box provided.

Line 6 - Additional Dependent Exemptions. An additional exemption is allowed for certain dependent children that are included on line 3. The dependent child must be a son, stepson, daughter, stepdaughter, foster child, and/or child for whom you are a legal guardian. The dependent must be under age 19 or must be both under age 24 and a full-time student at a qualified educational institution during at least 5 months of the taxable year.

Line 7 - Additional Adopted Dependent Exemptions. An additional exemption is allowed for certain dependent children that are included on lines 3 and 6 and have been adopted by you or your spouse. The dependent child must be a son, stepson, daughter, or stepdaughter. The dependent must be under age 19 or must be both under age 24 and a full-time student at a qualified educational institution during at least 5 months of the taxable year.

Lines 8 & 9 - If you would like an additional amount to be withheld from your wages each pay period, enter the amount on the line provided. **NOTE:** An entry on this line does not obligate your employer to withhold the amount. You are still liable for any additional taxes due at the end of the tax year. If the employer does withhold the additional amount, it should be submitted along with the regular state and county tax withholding.

You may file a new Form WH-4 at any time if the number of exemptions **increases**. You must file a new Form WH-4 within 10 days if the number of exemptions previously claimed by you **decreases** for any of the following reasons:

- (a) you divorce (or are legally separated from) your spouse for whom you have been claiming an exemption or your spouse claims him/herself on a separate Form WH-4;
- (b) someone else takes over the support of a dependent you claim or you no longer provide more than one-half of the person's support for the tax year; or
- (c) a dependent no longer qualifies for an additional dependent or an adopted dependent exemption.

Penalties are imposed for willingly supplying false information or information which would reduce the withholding exemption.