



PO Box 13260  
Maumelle, AR 72113

# Ohio Veteran's Directed Program Worker Employment Packet

Welcome! Palco is pleased to partner with Council on Aging of Southwestern Ohio to provide Financial Management Services for individuals connected with the Consumer Directed Care option of Council on Aging's Veteran's Directed Program. This packet contains all the forms you need to enroll as a worker and begin providing services to your participant/client. Please follow all directions in this packet. You will not be paid for services until all forms are completed, Palco verifies all information, criminal checks, and clears you for hire, and you are notified that you are ready to provide service.

You must complete and return:

- |   |  |
|---|--|
| <input type="checkbox"/> Worker Intake Form           | <input type="checkbox"/> Payroll Information Worksheet       |
| <input type="checkbox"/> Worker Qualification Form    | <input type="checkbox"/> IRS Form W-4                        |
| <input type="checkbox"/> US CIS Form I-9              | <input type="checkbox"/> OH IT-4 Form                        |
| <input type="checkbox"/> I-9 Supporting Documentation | <input type="checkbox"/> Pay Selection & Direct Deposit Form |
| <input type="checkbox"/> Copy of Social Security Card | <input type="checkbox"/> Worker Pay Rate Information Form    |

We encourage you to use the checklist above as a final review before you return the forms to Palco. Failure to return these forms will delay enrollment. The other documents, including information on how to complete forms, the payment schedule, Palco's Notice of Privacy Practices, F.A.Q. and similar instructional forms, are for informational purposes only and do not need to be returned to Palco. Send completed paper forms by fax, email or mail to Palco at the address below.

**Fax: 877-859-8757**  
**Email: [enrollment@palcofirst.com](mailto:enrollment@palcofirst.com)**  
**Palco, Inc.**  
**Attn: Enrollment**  
**P.O. Box 13260**  
**Maumelle, AR 72113**

You can also complete the packet online if you do not wish to complete these forms by hand call our customer support team and request to enroll online. You must complete a consent form before receiving an email with your login instructions. Follow the instructions in that email to complete your enrollment.

Should you need any assistance during this process, please contact a friendly customer support representative at 1.866.710.0456 or [customersupport@palcofirst.com](mailto:customersupport@palcofirst.com).

We look forward to serving you!

Sincerely,  
The Palco Team



## **Frequently Asked Questions for Employees**

Palco serves participants/clients and their workers who participate in the Consumer Directed Care service of Council on Aging's Veteran's Directed Program. Palco provides various financial, customer support, and informational services. Below are frequently asked questions to help you understand our processes, your requirements, and how to receive assistance.

### **How do I complete forms if I am unable to sign?**

We encourage you to enroll online, as there are plenty of accessible options on our website. However, if you are unable to use our online system, you may either sign with an X or a mark, then have a witness legibly sign the document on the line above the 'witnessed by'.

### **What if I need assistance in completing forms?**

Online enrollment is the easiest method for completing forms. Palco customer support agents can assist you in gaining credentials to enroll online. Or, if you would prefer, our staff can provide in-person assistance with completing forms.

### **When can the worker begin providing services?**

Palco will notify both you and your employer once all requirements for enrollment have been met. The date of this notification is the date work can begin. Any work performed prior to that date will not be paid by the program.

### **Can a worker provide services to multiple participants/clients?**

Yes. However, a worker must abide by all program rules, especially those regarding overlapping claims for payment of services. Workers can be employed by as many clients (employers) as he or she would like. Each time he or she begins working for a new client, a new worker packet must be completed, just like getting any new job. This is the worker's responsibility.

### **What happens if a worker wants to work for another employer?**

Workers may be employed by as many employers as he or she would like. Each time he or she begins working for a new employer, a new worker packet must be completed, just like getting any new job. However, some requirements may be waived depending on the circumstances, such as providing a copy of Social Security cards or documentation related to receiving direct deposit. Generally, background checks can also transfer, but be sure to check with your program rules to make sure you understand all the requirements.

### **What happens if a worker stops providing services?**

Anytime a worker stops providing service, Palco must be notified via an Employment Separation Notice, which can be found on our website. This form should be completed by the employer immediately upon separation and include the worker signature when possible. Even after termination, workers should keep Palco aware of any changes in contact information throughout the year, so that we can send correspondence, such as W-2s, to the correct address.

### **Can a participant/client change an employer of record?**

Yes, a participant/client can change the employer of Record if they would like to designate this responsibility to another party. If they do so, the participant/client will complete a Designation of Surrogate Employer form.

### **How does an employer of record change impact existing workers?**

If the Employer of Record changes, workers must re-complete some new hire forms, such as the I-9. Palco will notify you of the requirements. Be sure to complete any required forms so that your pay is not impacted.

**Can someone correspond with Palco on my behalf?**

Federal and state privacy laws prevent Palco from disclosing personal information to unauthorized individuals. Palco will only correspond with workers about that worker's particular account. Surrogate employers, designated as the Employer of Record may receive all information about the worker's accounts and information about the participant/client necessary to carry out employer roles. Participants/clients have unlimited access to information held by Palco on their account. Participants/clients may also appoint an authorized user by completing an Authorized User Designation form. An Authorized User is someone who is not the employer of Record but has permission to correspond with Palco on the employer's behalf.

**How are timesheets submitted?**

Timesheets can be submitted online via our portal, by fax, by mail or email. When using the online portal, submit all time properly. Both the employer and the worker must approve all time before it can be processed for payment by Palco. Additional instructions can be found in our Online Registration Packet. When submitting a paper timesheet, follow all instructions to reduce submission errors. A properly submitted timesheet must be received before the deadline to ensure a worker's pay is not delayed.

**When does a worker submit timesheets?**

A payroll schedule shows the deadlines for submitting timesheets and scheduled payday. The payroll schedule for specific programs can also be found at [palcofirst.com](http://palcofirst.com).

**How will I know a timesheet was received and approved?**

The online portal will display approval messages in real time. For other methods of submission, contact Palco Customer Support 48 hours after submission to allow time for processing.

**What if a worker doesn't receive the funds on the scheduled payday?**

For direct deposited payments, please allow sufficient time for the pay to deposit into your account. We recommend allowing 24 hours after payday for the deposit.

**Will the worker receive a W-2 at year-end?**

W-2s are available January 31. If receiving the W-2 by mail, please allow one week for delivery. All attendants receive a W-2. Workers who earn less than the annual domestic service threshold, per IRS Pub. 15 (Circular E), will also receive a refund of over collected FICA. The employer should encourage their workers to make sure that the correct address and direct deposit information is current with Palco prior to this date, even if the worker is no longer working.

**How do I change my information with Palco?**

The fastest and easiest method is to log into your account and change your information. Otherwise, you must complete the appropriate form and mail or fax it to Palco. All forms are found at [palcofirst.com](http://palcofirst.com). For name and contact information changes, complete a Change of Information form and attach documentation to show proof of name change which can be driver's license, divorce decree or marriage license. For withholding changes, complete an IRS W-4, or Payroll Information Worksheet. To change payment information, complete a Direct Deposit Authorization. For any other changes, contact Palco customer support.

**How can Palco be contacted?**

Palco Customer Support representatives are available Monday through Friday, 8:00 a.m. to 5:00 p.m. CST, except state holidays. You may reach us by phone at 501.604.9936 or toll free at 1.866.710.0456, email to [customersupport@palcofirst.com](mailto:customersupport@palcofirst.com), fax to 877.859.8757 or mail to P.O. Box 13260, Maumelle, AR 72113. Palco has a range of translator and interpreter services at your request.



## **Notice of Privacy Practices**

Palco may receive and create records concerning your medical and individually identifiable information ("PHI") and is required to maintain the privacy and security of your PHI. Please read this notice carefully. If you have questions or concerns, contact the Palco Privacy Officer at [privacy@palcofirst.com](mailto:privacy@palcofirst.com). Palco will only use and disclose your information as allowed by law and as described below:

- **Help manage the health care treatment you receive.** We may disclose your information to provide treatment and administer services, including performing assessments, issuing workers' compensation and administering similar programs, and recommending services in some situations. We may disclose information to others who implement your health services. We may correspond with you and/or your designated representative (e.g., surrogate employer or authorized user). All emailed correspondence from Palco is encrypted and secure. By emailing Palco with your personal email account, you accept the risk that your correspondence may not be encrypted, nor secure.
- **Run our business, including payment for and administration of your health services.** We may use and disclose your information to receive and issue payment on your behalf and bill Medicaid, Medicare, Managed Care Organizations, the Veterans Administration, or other bodies, as required by your program.
- **Comply with federal and state law, including investigations by the United States Department of Health and Human Services (U.S. DHHS) and law enforcement.** Palco is required by law to comply with investigations by regulatory bodies and issues involving national security. Palco may be required to disclose your information to coroners and other officials at your death.
- **Respond to legal actions and health oversight, such as lawsuits or quality assurance reviews.** Palco may be required to respond to requests, including discovery, subpoenas, audits, and other legal or regulatory matters.

You have the right to:

- **Authorize the use and disclosure of your PHI for reasons not authorized by federal or state law.** Palco will seek your approval to disclose PHI for reasons not required at law, and you may reject disclosure.
- **Receive this notice of privacy practices.** You can request a copy of this notice or view the posting at [palcofirst.com](http://palcofirst.com), in enrollment packets, and in program manuals, as applicable. Palco can change the terms of this notice at any time. Changes will apply to all of your medical records. Direct complaints to the Privacy Officer or the U.S. DHHS.
- **Review and receive copies of your records and a list of disclosures.** Requests must be on a Request for Sensitive Records. We will provide you with a copy or summary within 10 days of receiving your request. We may charge a reasonable, cost-based fee for collection of the records, including postage and labor. Palco may reject some requests if required by law.
- **Request amendments to your records.** Requests must be on a Request to Amend Sensitive Information. We will provide you with a copy or summary or a rejection within 15 days of receiving your request.
- **Request information in an alternate format or restrict access on your records.** Requests must be in writing on a Request for Additional Privacy. We will provide you with a copy or summary within 15 days of receiving your request. We may reject or terminate the request in certain limited cases and will notify you of rejections and terminations.
- **Be notified in case of a breach of your sensitive information.** You will be notified within 60 days by the Privacy Officer.
- **Choose someone to act on your behalf with regard to your records.** You must complete the appropriate forms and information to designate Authorized Users in order for those individuals to communicate with Palco on your behalf.

# 2026 Payroll Schedule - Semi-Monthly - Veteran-Directed NM & OH



| Service Start Date | Service End Date   | Paper Timesheets - Due to Palco by Noon | Electronic Timesheets - Due to Palco by Noon | Payments Made by Palco |
|--------------------|--------------------|---|--|------------------------|
| December 16, 2025  | December 31, 2025  | January 1, 2026                         | January 2, 2026                              | January 8, 2026        |
| January 1, 2026    | January 15, 2026   | January 16, 2026                        | January 17, 2026                             | January 23, 2026       |
| January 16, 2026   | January 31, 2026   | February 1, 2026                        | February 2, 2026                             | February 9, 2026       |
| February 1, 2026   | February 15, 2026  | February 16, 2026                       | February 17, 2026                            | February 23, 2026      |
| February 16, 2026  | February 28, 2026  | March 1, 2026                           | March 2, 2026                                | March 9, 2026          |
| March 1, 2026      | March 15, 2026     | March 16, 2026                          | March 17, 2026                               | March 23, 2026         |
| March 16, 2026     | March 31, 2026     | April 1, 2026                           | April 2, 2026                                | April 8, 2026          |
| April 1, 2026      | April 15, 2026     | April 16, 2026                          | April 17, 2026                               | April 23, 2026         |
| April 16, 2026     | April 30, 2026     | May 1, 2026                             | May 2, 2026                                  | May 8, 2026            |
| May 1, 2026        | May 15, 2026       | May 16, 2026                            | May 17, 2026                                 | May 22, 2026           |
| May 16, 2026       | May 31, 2026       | June 1, 2026                            | June 2, 2026                                 | June 8, 2026           |
| June 1, 2026       | June 15, 2026      | June 16, 2026                           | June 17, 2026                                | June 23, 2026          |
| June 16, 2026      | June 30, 2026      | July 1, 2026                            | July 2, 2026                                 | July 8, 2026           |
| July 1, 2026       | July 15, 2026      | July 16, 2026                           | July 17, 2026                                | July 23, 2026          |
| July 16, 2026      | July 31, 2026      | August 1, 2026                          | August 2, 2026                               | August 10, 2026        |
| August 1, 2026     | August 15, 2026    | August 16, 2026                         | August 17, 2026                              | August 24, 2026        |
| August 16, 2026    | August 31, 2026    | September 1, 2026                       | September 2, 2026                            | September 8, 2026      |
| September 1, 2026  | September 15, 2026 | September 16, 2026                      | September 17, 2026                           | September 23, 2026     |
| September 16, 2026 | September 30, 2026 | October 1, 2026                         | October 2, 2026                              | October 8, 2026        |
| October 1, 2026    | October 15, 2026   | October 16, 2026                        | October 17, 2026                             | October 23, 2026       |
| October 16, 2026   | October 31, 2026   | November 1, 2026                        | November 2, 2026                             | November 9, 2026       |
| November 1, 2026   | November 15, 2026  | November 16, 2026                       | November 17, 2026                            | November 23, 2026      |
| November 16, 2026  | November 30, 2026  | December 1, 2026                        | December 2, 2026                             | December 8, 2026       |
| December 1, 2026   | December 15, 2026  | December 16, 2026                       | December 17, 2026                            | December 23, 2026      |
| December 16, 2026  | December 31, 2026  | January 1, 2027                         | January 2, 2027                              | January 8, 2027        |

Late time submissions, or mistakes, may result in late payment.

## Palco Office Closures

*Our office will be closed on these dates.  
Support will be available the following  
business day.*

**New Year's Day** (January 1, 2026)  
**Martin Luther King Day** (January 19, 2026)  
**Memorial Day** (May 25, 2026)  
**Independence Day** (Observed July 3, 2026)  
**Labor Day** (September 7, 2026)  
**Thanksgiving** (November 26-27, 2026)  
**Christmas** (December 24-25, 2026)

## Other Observances

*Federal offices and banking institutions  
may be closed on these days, in addition to  
Palco's Office Closures.*

**President's Day** (February 16, 2026)  
**Juneteenth** (June 19, 2026)  
**Columbus Day** (October 12, 2026)  
**Veterans Day** (November 11, 2026)

## Contact Us

*Whether you need help viewing a paystub, want to set up a new worker but don't know how, or  
something else, we are happy to help. Here are the best ways to get in touch with us.*

### Call us on the phone

Our toll-free number is **866-710-0456**. If we do not answer, please feel free to leave a voicemail! We will get back to you as quickly as possible.

### Interact with our chat

Go to our website, [www.PalcoFirst.com](http://www.PalcoFirst.com). Then, click the grey chat bubble at the bottom of this page. Type in your information, and click "Start Conversation" to begin chatting.

### Send an email to us

For general support, email [customersupport@palcofirst.com](mailto:customersupport@palcofirst.com).

## **Instructions for Worker Forms**

Please use the instructions below to complete the attached Palco forms in order to become a worker through the Consumer Directed Care service of Council on Aging's Veteran's Directed Program.

- The **Applicant Worker Intake** is used to enroll the worker in the program and associate him or her with the employer and participant. Complete the entire form. Sign and date the highlighted fields on page 2. Please make sure your employer signs and dates the highlighted fields on page 2 as well.
- The **Worker Information & Qualification** notifies you of your duties associated with being a worker on the self-direction program. Please read this form carefully to make sure that you understand and will comply with the information therein. Complete the Worker Information box at the top of page 1. Sign and date the highlighted fields on page 2.

**Program: Ohio Council on Aging**

## **Worker/Applicant Intake**

Complete this form entirely to begin the enrollment process as a worker in the Consumer Directed Care service of Council on Aging's Veteran's Directed Program. All information on this form is required in order to enroll. Completion of this form does not constitute hiring by the employer. Services should not begin until you receive a notification from Palco that enrollment is approved.

| PARTICIPANT/CLIENT INFORMATION |          |
|--------------------------------|----------|
| Full Name                      | Palco ID |

| WORKER INFORMATION     |             |           |
|------------------------|-------------|-----------|
| First Name             | Middle Name | Last Name |
| Social Security Number | Email       | Phone     |
| County of Residence    |             |           |

Palco has a fully online enrollment process that is quick and easy. The worker will receive login instructions from Palco via email within 3-5 business days. Once you receive the email, complete your enrollment right away to avoid any delays.

*Check this box If you are unable to complete Palco's online enrollment process and an enrollment specialist will contact you for further assistance.*

**Please return this form to Palco via email: [enrollment@palcofirst.com](mailto:enrollment@palcofirst.com) or via fax to 1.877.859.8757.**

## **Worker Information & Qualification**

This form is required for all workers in the Consumer Directed Care service of Council on Aging's Veteran's Directed Program. Please complete this form entirely.

| WORKER INFORMATION |          |
|--------------------|----------|
| Full Name          | 4 of SSN |

As a worker in the Consumer Directed Care service of Council on Aging's Veteran's Directed Program, you must agree to the following terms:

- You understand who your employer is. Please note in the Consumer Directed Care service of Council on Aging's Veteran's Directed Program, the employer is the participant/client or their Authorized Representative. Neither Palco, Council on Aging, Council on Aging's programs, or program/state administrators, are your employer.
- This position is paid as an employee and not as an independent contractor.
- This document does not create an anticipation, nor a contract, of employment.
- To adhere to all federal, state, local, and program laws, regulations, policies, and requirements throughout your employment, including staying current on information provided to me about the program.
- That employment is contingent upon many factors, including successful completion and/or passing of required background checks, possible training, and/or credentialing.
- To report any changes in your ability to deliver services, including changes in your background history or qualifications required to perform services under this program.
- Your employer is responsible for payment of services for activities not authorized in or exceeding the limitations established by the budget.
- Funds to pay for services are from public sources, and financial accountability and liability applies to ~~the~~ use of the funds. You understand that submitting false or fraudulent timesheets or submitting timesheets for tasks other than those approved on the authorized budget will be reported to the appropriate authorities for investigation and possible prosecution as fraud.
- That medical and personal information and data about the participant/client and the worker is confidential. You have read and agree to Palco's Privacy Practices.
- That neither Palco nor program/state administrators are responsible or liable for any negligent acts, work-related injuries, or omissions by me, the employer, participant/client, other workers or service providers or authorized representatives.
- To report all critical incidents relating to the participant/client's health, safety, and welfare, including suspicion of fraud, abuse, or neglect.
- You certify that you are at least 18 years of age.
- You give your permission for Palco to run the below listed checks and to share the results with your employer, state and program administrators, and others who may be involved in the consumer's care through this program. You understand that employment is based on the outcome of these checks and that you cannot provide services, nor receive payment, until Palco has notified you that you have been cleared to do so. You hereby release your participant/client/Authorized Representative, Palco, Council on Aging and his/her agents from any and all liability, claims and/or demands, of whatever kind, related to the compilation or preparation of the checks hereby authorized.

|                                     |  |
|-------------------------------------|--|
| <input checked="" type="checkbox"/> | Office of Inspector General Medicaid exclusion check                               |
| <input checked="" type="checkbox"/> | SAM Check  |
| <input checked="" type="checkbox"/> | Abuser Registry OH (Dept of Developmental Disabilities)                            |
| <input checked="" type="checkbox"/> | OH Medicaid Check  |
| <input checked="" type="checkbox"/> | OH Sex Offender Check  |
| <input checked="" type="checkbox"/> | OH Offender Search (Dept of Rehabilitation & Inmates)                              |
| <input checked="" type="checkbox"/> | Nurse Aide Registry – only if worker has not lived in OH for at least last 5 years |

By signing below, you acknowledge that you have read this agreement and accept responsibility as a worker in the program, understand their responsibilities and duties associated with that role, and will comply with program policies and requirements. The information provided herein is true and accurate to the best of your knowledge. You further understand and agree that violation of this agreement may result in inability to provide services under this program.

\_\_\_\_\_  
**Worker Printed Name**

\_\_\_\_\_  
**Worker Signature**

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

## Instructions for I-9

The United States Department of Homeland Security, Citizenship, and Immigration Services (CIS) department, requires all U.S. employers and workers to complete the I-9. The purpose is to verify that the applicant worker can be legally employed in the United States. Palco verifies all workers through the U.S. CIS online system.

Use the instructions and checklist below to guide you through completing this form. The applicant worker should complete all fields highlighted in **blue**. The employer should complete all fields highlighted in **yellow**.

### 1. Complete Section 1 at the top of page 1. **Must be completed by the applicant worker.**

- ☐ Complete all fields in Section 1. The name here must match the name on your verification documents. (See #3 on this checklist.)

|   |                         |                             |                                |   |
|---|-------------------------|-----------------------------|--------------------------------|---|
| <b>Section 1. Employee Information and Attestation:</b> Employees must complete and sign Section 1 of Form I-9 no later than the <b>first day of employment</b> , 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 <span style="border: 1px solid black; padding: 0 5px;">▼</span> |
| Date of Birth (mm/dd/yyyy)  |                         | U.S. Social Security Number | Employee's Email Address       | Employee's Telephone Number   |

- ☐ Select the following box that applies to you.
- If you select box 3, supply your alien registration or USCIS number.
  - If you select box 4, supply your work expiration date and complete any one of the three fields that follow.

|   |  |   |
|---|--|---|
| 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 |

- ☐ Sign and date.

|                       |                           |
|-----------------------|---------------------------|
| Signature of Employee | Today's Date (mm/dd/yyyy) |
|-----------------------|---------------------------|

- ☐ If necessary, complete the Preparer and/or Translator Certification boxes on page 3.

**2. Complete Section 2 at the bottom of page 1. Must be completed by the employer.**

- ☐ Refer to page 2 of the I-9 for appropriate verification documents. Complete all lines associated with the documents provided in the space designated. You must complete one, but not both, of the following two options for submission:
- ☐ One document from List A.
  - ☐ One document from List B **and** One document from List C.

|                           | 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><br><div style="border: 1px solid black; height: 150px; width: 100%;"></div> <input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents. |        |     |        |  |
| Issuing Authority         |        |  |        |     |        |  |
| Document Number (if any)  |        |  |        |     |        |  |
| Expiration Date (if any)  |        |  |        |     |        |  |
| Document Title 3 (if any) |        |  |        |     |        |  |
| Issuing Authority         |        |  |        |     |        |  |
| Document Number (if any)  |        |  |        |     |        |  |
| Expiration Date (if any)  |        |  |        |     |        |  |

- ☐ Attach copies of the verification documents listed on page 1 of the I-9. The employer must review the worker's verification documents.
- ☐ Provide the employee's first day of employment in the space provided. This date must match the date the worker signed on page 1.

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

- ☐ Complete the next two rows of information in Section 2, including signing and dating the form.

|  |  |  |                           |
|--|--|--|---------------------------|
| 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 |                           |

- ☐ Complete page 4 *only* if the worker had a name or citizenship status change, or if the worker previously worked for the employer within the last three years. If none of these apply, leave page 4 blank.

For more information and assistance on how to complete this form, visit <https://www.uscis.gov/i-9>.



# 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 |   | 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. A noncitizen (other than <b>Item Numbers 2. and 3. above</b> ) 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)  |  | Additional Information   |  |     |                                       |
| Issuing Authority  |  |  |  |     |                                       |
| Document Number (if any)   |  |  |  |     |                                       |
| Expiration Date (if any)   |  |  |  |     |                                       |
| Document Title 3 (if any)  |  |  |  |     |                                       |
| Issuing Authority  |  | <input type="checkbox"/> 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:<br><br>(1) NOT VALID FOR EMPLOYMENT<br><br>(2) VALID FOR WORK ONLY WITH INS AUTHORIZATION<br><br>(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:<br><br>a. Foreign passport; and<br><br>b. Form I-94 or Form I-94A that has the following:<br><br>(1) The same name as the passport; and<br>(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<br><br>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> .<br><br>The Form I-766, Employment Authorization Document, is a List A, <b>Item Number 4.</b> 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.<br><br>• Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual.<br><br>• 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 <b>Section 1</b> . | First Name ( <i>Given Name</i> ) from <b>Section 1</b> . | Middle initial (if any) from <b>Section 1</b> . |
|--|--|---|

**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 <b>Section 1</b> . | First Name ( <i>Given Name</i> ) from <b>Section 1</b> . | Middle initial (if any) from <b>Section 1</b> . |
|--|--|---|

**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.)   |  |  | <input type="checkbox"/> 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.)   |  |  | <input type="checkbox"/> 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.)   |  |  | <input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents. |

## **Instructions for Worker Payroll Forms**

Please complete the appropriate IRS, state withholding, and additional forms in order to become a worker in the Consumer Directed Care service of Council on Aging's Veteran's Directed Program. Follow the instructions listed below. All areas highlighted must be signed.

- The **Payroll Information Worksheet** is used to determine any exemptions you qualify for in order for Palco to calculate the proper payroll and payroll tax for you and your employer. Please remember to complete all fields in the Required Information section and sign and date the form. Any missing information could cause a delay in enrollment.
- The **IRS Form W-4** is used by Palco to withhold the proper amount of federal income tax from your paycheck. Complete Steps 1-4, then sign and date the bottom of the form. Additional instructions are included on page two of this form.
- The **State of Ohio Withholding Exemption Certificate (IT-4)** tells Palco the correct amount of state income tax to withhold from your paycheck.
  - ☐ Complete Section 1 with your name, full address, your Social Security Number, school district of residence and school district number.
  - ☐ Include the total number of dependents you would like to claim in Section II.
  - ☐ If you are not subject to Ohio or school district income tax, check the appropriate box in Section III.
  - ☐ Sign and date the bottom of the form.
- The **Pay Selection and Direct Deposit Authorization Agreement** is used to inform Palco how you would like to be paid and gives Palco the authority to pay you via electronic funds transfer. Please select one of the two choices (Direct Deposit or Money Network Services). If you select the Direct Deposit option, please follow the instructions on the form. If you choose to enroll in the Money Network Services option, Palco will enroll you with our partners at First Data Money Network Services.

## **Payroll Information Worksheet**

As a home care worker in self-direction, your payroll tax withholdings are subject to special tax rules, and your residency may impact your benefits under labor laws. Completing this form accurately will ensure that your taxes and benefits are calculated properly.

| REQUIRED INFORMATION |   |
|----------------------|---|
| Employee Name        | ID  |
| Employer Name        | Participant Name (If different from Employer) |

**Select the following box that applies:**

- ☐ This form is part of your **first-time enrollment** with Palco.
- ☐ You are already enrolled with Palco and need to **change** your information

**Part A: FICA (Social Security and Medicare) Taxes**

The IRS exempts some employers and workers from paying FICA (Social Security and Medicare) taxes.

**Select the appropriate response:**

- ☐ **Non-Exempt.** None of the selections apply.
- ☐ **Exempt.** I am under 18 and a fulltime student.
- ☐ **Exempt.** I am a non-resident alien holding a visa for household services.
- ☐ **Exempt.** I am the spouse of my employer.
- ☐ **Exempt.** I am the child of my employer and under 21.
- ☐ **Exempt.** I am the parent of my employer who is an adult. This includes adoptive and stepparents.

**Exception: If you are the parent of the employer and select any of the following you are non-exempt**

- ☐ I am the parent of the employer and I also provide care for my grandchild or step-grandchild in my child's home.
- ☐ I am the parent of the employer, and my grandchild or step-grandchild is under 18 or has a physical or mental condition that requires personal care of an adult for at least four weeks in a row during the calendar quarter in which services are performed.
- ☐ I am the parent of the employer, and my child (son or daughter) is widowed, divorced, not remarried or living with a spouse who has a mental or physical condition so the spouse cannot care for my grandchild for at least four weeks in a row during the calendar quarter in which services are performed.



## **Part B: Unemployment Tax Exemption**

The IRS and State tax agencies exempt some wages from FUTA (Federal Unemployment) or SUTA (State Unemployment) taxes.

### **Select the appropriate response:**

- ☐ **Exempt.** I am the child of my employer and under 21.
- ☐ **Exempt.** I am the parent of my employer who is an adult. This includes adoptive and stepparents.

**Check this box if you live in the state of Colorado:** ☐ By choosing this, you will be exempt from paying federal unemployment taxes. However, you will be paying state unemployment taxes.

- ☐ **Exempt.** I am the spouse of my employer.
- ☐ **Exempt.** I am a non-resident alien holding a visa for household services.
- ☐ **Non-Exempt.** None of the selections apply.

## **Part C: Overtime Payments**

There are several factors that may qualify you as being exempt from overtime payments or ineligible for overtime based on program specific rules. Please check the box that applies below:

- ☐ **Exempt from overtime pay** for any reason, including program rules or that I meet the DOL Home Care Rule Exclusion qualifications, which means that I am a live-in caregiver or I reside at the participant's residence at least 5 days per week. (See 29 CFR §552.102 and DOL Fact Sheet #79B). *By checking this box, I understand that, if my employer or the program allows me to work more than 40 hours per week, any hours that I do work over 40 in a work week, will NOT be paid at overtime rates.*
- ☐ **Non-Exempt.** I do not qualify for any exemptions and understand that I will be paid overtime rates for time worked beyond 40 in a work week.

If any of the information in this document changes at any time, please complete a new document and submit to Palco immediately. Failure to notify Palco may result in a tax bill to you or other employment-related matters from your employer. Palco is not responsible for incorrectly calculating or withholding pay due to your failure to complete and submit a new Payroll Information Worksheet. By signing below, you certify that the information in this document is correct and understand that you have the burden to notify Palco immediately of any changes in this information, and you hold Palco harmless for any incorrect information supplied herein.

---

**Employee Printed Name**

---

**Employee Signature**

---

**Date**

**Please return this form to Palco via email to [enrollment@palcofirst.com](mailto:enrollment@palcofirst.com) or via fax to 501-821-0045.**

# Employee's Withholding Certificate

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

OMB No. 1545-0074

**2026**

|  |   |           |   |
|--|---|-----------|---|
| <b>Step 1:</b><br><b>Enter Personal Information</b>  | (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 <a href="http://www.ssa.gov">www.ssa.gov</a> . |
|  | City or town, state, and ZIP code   |           |   |
|  | (c) <input type="checkbox"/> Single or Married filing separately<br><input type="checkbox"/> Married filing jointly or Qualifying surviving spouse<br><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.) |           |   |
| <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).

|  |   |  |  |
|--|---|--|--|
| <b>Step 2:</b><br><b>Multiple Jobs or Spouse Works</b> | 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 <b>only one</b> of the following.  |  |  |
|  | (a) Use the estimator at <a href="http://www.irs.gov/W4App">www.irs.gov/W4App</a> for the most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; <b>or</b><br>(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; <b>or</b><br>(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 . . . . . <input type="checkbox"/> |  |  |
|  |   |  |  |

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

|  |   |         |      |    |
|--|---|---------|------|----|
| <b>Step 3:</b><br><b>Claim Dependent and Other Credits</b> | 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    | \$ |
| <b>Step 4:</b><br><b>Other Adjustments</b>                 | (a) <b>Other income (not from jobs).</b> If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income . . . . .                         |         | 4(a) | \$ |
|  | (b) <b>Deductions.</b> 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) <b>Extra withholding.</b> 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 <b>both</b> of the conditions for exemption for 2026. See <i>Exemption from withholding</i> on page 2. I understand I will need to submit a new Form W-4 for 2027 . . . . . <input type="checkbox"/> |
|-------------------------|---|

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

|                       |                             |                          |                                      |
|-----------------------|-----------------------------|--------------------------|--------------------------------------|
| <b>Employers Only</b> | 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<br>Annual Taxable<br>Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary |                      |                      |                      |                      |                      |                      |                      |                      |                      |                        |                        |
|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|------------------------|
|  | \$0 -<br>9,999                                | \$10,000 -<br>19,999 | \$20,000 -<br>29,999 | \$30,000 -<br>39,999 | \$40,000 -<br>49,999 | \$50,000 -<br>59,999 | \$60,000 -<br>69,999 | \$70,000 -<br>79,999 | \$80,000 -<br>89,999 | \$90,000 -<br>99,999 | \$100,000 -<br>109,999 | \$110,000 -<br>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<br>Annual Taxable<br>Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary |                      |                      |                      |                      |                      |                      |                      |                      |                      |                        |                        |
|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|------------------------|
|  | \$0 -<br>9,999                                | \$10,000 -<br>19,999 | \$20,000 -<br>29,999 | \$30,000 -<br>39,999 | \$40,000 -<br>49,999 | \$50,000 -<br>59,999 | \$60,000 -<br>69,999 | \$70,000 -<br>79,999 | \$80,000 -<br>89,999 | \$90,000 -<br>99,999 | \$100,000 -<br>109,999 | \$110,000 -<br>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<br>Annual Taxable<br>Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary |                      |                      |                      |                      |                      |                      |                      |                      |                      |                        |                        |
|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|------------------------|
|  | \$0 -<br>9,999                                | \$10,000 -<br>19,999 | \$20,000 -<br>29,999 | \$30,000 -<br>39,999 | \$40,000 -<br>49,999 | \$50,000 -<br>59,999 | \$60,000 -<br>69,999 | \$70,000 -<br>79,999 | \$80,000 -<br>89,999 | \$90,000 -<br>99,999 | \$100,000 -<br>109,999 | \$110,000 -<br>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                 |

**Employee's Withholding Exemption Certificate**

Submit form IT 4 to your employer on or before the start date of employment so your employer will withhold and remit Ohio income tax from your compensation. If applicable, your employer will also withhold school district income tax. You must file an updated IT 4 when any of the information listed below changes (including your marital status or number of dependents). You should contact your employer for instructions on how to complete an updated IT 4. **Your employer may require you to complete this form electronically.**

**Section I: Personal Information**

|   |                                |
|---|--------------------------------|
| Employee Name:  | Employee SSN:                  |
| Address, city, state, ZIP code:                                       |                                |
| School district of residence (See <i>The Finder</i> at tax.ohio.gov): | School district number (####): |

**Section II: Claiming Withholding Exemptions**

1. Enter "0" if you are a dependent on another individual's Ohio return; otherwise enter "1" .....
2. Enter "0" if single or if your spouse files a separate Ohio return; otherwise enter "1" .....
3. Number of dependents .....
4. Total withholding exemptions (sum of line 1, 2, and 3) .....
5. Additional Ohio income tax withholding per pay period (optional) .....\$ .....

**Section III: Withholding Waiver**

I am **not** subject to Ohio or school district income tax withholding because (check all that apply):

☐ I am a full-year resident of Indiana, Kentucky, Michigan, Pennsylvania, or West Virginia.

☐ I am a resident military servicemember who is stationed outside Ohio on active duty military orders.

☐ I am a nonresident military servicemember who is stationed in Ohio due to military orders.

☐ I am a nonresident civilian spouse of a military servicemember and I am present in Ohio solely due to my spouse's military orders.

☐ I am exempt from Ohio withholding under R.C. 5747.06(A)(1) through (6).

**Section IV: Signature** (required)

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

Signature

Date

## IT 4 Instructions

Most individuals are subject to Ohio income tax on their wages, salaries, or other compensation. To ensure this tax is paid, employers maintaining an office or transacting business in Ohio must withhold Ohio income tax, and school district income tax if applicable, from each individual who is an employee.

Such employees who are subject to Ohio income tax (and school district income tax, if applicable) should complete sections I, II, and IV of the IT 4 to have their employer withhold the appropriate Ohio taxes from their compensation. If the employee does not complete the IT 4 and return it to his/her employer, the employer:

- Will withhold Ohio tax based on the employee claiming **zero exemptions**, and
- **Will not** withhold school district income tax, even if the employee lives in a taxing school district.

An individual may be subject to an interest penalty for underpayment of estimated taxes (on form IT/SD 2210) based on under-withholding.

Certain employees may be **exempt** from Ohio withholding because their income is not subject to Ohio tax. Such employees should complete sections I, III, and IV of the IT 4 **only**.

**The IT 4 does not need to be filed with the Department of Taxation.** Your employer must maintain a copy as part of its records.

R.C. 5747.06(A) and Ohio Adm.Code 5703-7-10.

### **Section I**

Enter the four-digit school district number of your primary address. If you do not know your school district of residence or its school district number, use *The Finder* at **tax.ohio.gov**. You can also verify your school district by contacting your county auditor or county board of elections.

If you move during the tax year, complete an updated IT 4 immediately reflecting your new address and/ or school district of residence.

### **Section II**

**Line 1:** If you can be claimed on someone else's Ohio income tax return as a dependent, then you are to enter "0" on this line. Everyone else may enter "1".

**Line 2:** If you are single, enter "0" on this line. If you are married and you and your spouse file separate Ohio Income tax returns as "Married filing Separately" then enter "0" on this line.

**Line 3:** You are allowed one exemption for each dependent. Your dependents for Ohio income tax purposes are the same as your dependents for federal income tax purposes. See R.C. 5747.01(O).

**Line 5:** If you expect to owe more Ohio income tax than the amount withheld from your compensation, you can request that your employer withhold an additional amount of Ohio income tax. This amount should be reported in whole dollars.

**Note:** If you do not request additional withholding from your compensation, you may need to make estimated income tax payments using form IT 1040ES or estimated school district income tax payments using the SD 100ES. Individuals who commonly owe more in Ohio income taxes than what is withheld from their compensation include:

- Spouses who file a joint Ohio income tax return and both report income, and
- Individuals who have multiple jobs, all of which are subject to Ohio withholding.

### **Section III**

This section is for individuals whose income is deductible or excludable from Ohio income tax, and thus employer withholding is not required. Such employee should check the appropriate box to indicate which exemption applies to him/her. Checking the box will cause your employer to not withhold Ohio income tax and/or school district income tax. The exemptions include:

- **Reciprocity Exemption:** If you are a resident of Indiana, Kentucky, Pennsylvania, Michigan or West Virginia and you work in Ohio, you do not owe Ohio income tax on your compensation. Instead, you should have your employer withhold income tax for your resident state. R.C. 5747.05(A)(2).
- **Resident Military Servicemember Exemption:** If you are an Ohio resident and a member of the United States Army, Air Force, Navy, Marine Corps, or Coast Guard (or the reserve components of these branches of the military) or a member of the National Guard, you do not owe Ohio income tax or school district income tax on your active duty military pay and allowances received while stationed outside of Ohio.

This exemption does not apply to compensation for nonactive duty status or received while you are stationed in Ohio.

R.C. 5747.01(A)(21).

- **Nonresident Military Servicemember Exemption:** If you are a nonresident of Ohio and a member of the uniformed services (as defined in 10 U.S.C. §101), you do not owe Ohio income tax or school district income tax on your military pay and allowances.
- **Nonresident Civilian Spouse of a Military Servicemember Exemption:** If you are the civilian spouse of a military servicemember, your pay may be exempt from Ohio income tax and school district income tax if all of the following are true:
  - Your spouse is a nonresident of Ohio;
  - You and your spouse are residents of the same state;
  - Your spouse is stationed in Ohio on military orders; and
  - You are present in Ohio solely to be with your spouse.

You **must** provide a copy of the employee's spousal military identification card issued to the employee by the Department of Defense when completing the IT 4.

Note: For more information on taxation of military servicemembers and their civilian spouses, see 50a U.S.C. §571.

- Statutory Withholding Exemptions: Compensation earned in any of the following circumstances is not subject to Ohio income tax or school district income tax withholding:

- Agricultural labor (as defined in 26 U.S.C. §3121(g));
- Domestic service in a private home, local college club, or local chapter of a college fraternity or sorority;
- Services performed by an employee who is regularly employed by an employer to perform such service if she or he earns less than \$300 during a calendar quarter;

- Newspaper or shopping news delivery or distribution directly to a consumer, performed by an individual under the age of 18;
- Services performed for a foreign government or an international organization; and
- Services performed outside the employer's trade or business if paid in any medium other than cash.

\*These exemptions are not common.

Note: While the employer is not required to withhold on these amounts, the income is still subject to Ohio income tax and school district income tax (if applicable). As such, you may need to make estimated income tax payments using form IT 1040ES and/or estimated school district income tax payments using form SD 100ES.

See R.C. 5747.06(A)(1) through (6).

## **Pay Selection and Direct Deposit Authorization Agreement**

**HOW WOULD YOU LIKE TO BE PAID? (please select only one option)**

### **OPTION 1**

Money Network Services

\*If you choose the Money Network Services Option, Palco will enroll you with our partners at Fiserv: Money Network Services. Fiserv will send you a Money Network Card in 1-2 weeks and Palco will begin depositing funds directly to the card. Activate your card as soon as it arrives to begin using it. You will receive paper checks during the 1-2 weeks it takes to receive your card.

### **OPTION 2**

Direct Deposit

**Request Type** (check one):

☐ New Account Setup      ☐ Change in Existing Account      ☐ Cancellation

#### **DIRECT DEPOSIT ACCOUNT INFORMATION**

|   |                     |
|---|---------------------|
| Account Holder's Full Name  | ID or Last 4 of SSN |
| Bank Name   | Routing Number      |
| Account Number  |                     |
| Type of Account (select one): <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Pre-paid card |                     |

**REQUIRED** The following validating documentation is attached:

Voided check with account holder name printed on the check. *Check cannot be a temporary check*  
OR

Official documentation from financial institution listing account holder name, account, and routing number. This includes letters from banks and paperwork from pre-paid cards.

I authorize Palco, Inc. to initiate deposits and debit entries for the purpose of correcting an erroneous deposit to the account indicated herein. In the event Palco is unable to initiate debit entries, I authorize the repayment to Palco from future amounts owed to me. I understand Palco is not responsible for any delay or loss of funds due to incorrect or incomplete information supplied by me or by my financial institution or due to an error on the part of my financial institution in depositing funds to my account. I understand that it is my responsibility to verify the crediting of funds by my financial institution prior to initiating debits against my account. I understand the risks of sharing an account with others, including my employer or worker. Palco is not responsible for any charges I incur from my financial institution. Any changes to my account must be submitted to Palco immediately. This authorization will remain in full force and effect until Palco has received written cancellation in such time and in such manner as to afford Palco and all appropriate financial institutions a reasonable opportunity to act on it

\_\_\_\_\_  
**Printed Name**

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

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

**Please return this form to Palco via email: [enrollment@palcofirst.com](mailto:enrollment@palcofirst.com) or via fax to 1.877.859.8757.**

## Worker Pay Rate Information

Select the appropriate reason for this form: ☐ Initial Setup    ☐ Change Existing Rate

| REQUIRED INFORMATION    |                     |
|-------------------------|---------------------|
| Employer Name           | ID                  |
| Worker Name             | ID or Last 4 of SSN |
| Participant/Client Name | ID                  |

Below, please indicate the Pay Rate you are agreeing to and ensure it is within the allocated service authorization budget and program rules. A rate of pay should only be indicated for a service that is authorized in the plan of care and the worker is authorized to provide. If you have questions, speak with your Service Coordinator.

| SERVICE COVERED | EFFECTIVE DATE*  | HOURLY PAY RATE    |
|-----------------|--|--------------------|
|                 | <div style="display: flex; justify-content: center; align-items: center;"> <div style="border-bottom: 1px solid black; width: 20px; margin-right: 5px;"></div> <div style="border-bottom: 1px solid black; width: 20px; margin-right: 5px;"></div> <div style="border-bottom: 1px solid black; width: 20px;"></div> </div> <div style="text-align: center; font-size: small;">MM/DD/YYYY</div> | \$____.____ / hour |

\*Rate of pay effective dates can never be in the past.

By signing below, the Employer and Worker certify that the information in this form is correct and was agreed to by both parties. For changes to existing rates, please allow five (5) days for processing. Once processed, the change will take effect the next pay period. Changes will not be applied retroactively to payments already made.

\_\_\_\_\_  
**Worker Signature**

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

\_\_\_\_\_  
**Employer Signature**

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

***Please return this form to Palco via email: [enrollment@palcofirst.com](mailto:enrollment@palcofirst.com) or via fax to 1.877.859.8757***