



## ***Corporate Solutions MA Employees Enrollment Packet***

CLIENT INSTRUCTIONS: Please have the applicant fill out the packet only after the decision to hire has been made.

Employee First Name \_\_\_\_\_ Employee Last Name \_\_\_\_\_  
*Primer Nombre de Empleado* *Apellido Nombre de Empleado*

Date of Birth (mm/dd/yyyy) \_\_\_\_\_ Social Security Number \_\_\_\_\_  
*Fecha de Nacimiento* *Numero de Seguro Social*

Address \_\_\_\_\_  
*Direccion*

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_  
*Ciudad* *Estado* *Codigo Postal*

Home Phone # \_\_\_\_\_ Alternate Phone # \_\_\_\_\_ Email Address \_\_\_\_\_  
*Numero de Telefono* *Otro Numero de Telefono* *Direccion de email*

Do you consider yourself to be Hispanic or Latino? Yes or No \_\_\_\_\_  
*Se considera Hispano o Latino? Si / No*

If no, what race do you consider yourself? Black or African American \_\_\_\_\_ White \_\_\_\_\_  
Asian \_\_\_\_\_ Native Hawaiian or other Pacific Islander \_\_\_\_\_ American Indian or Alaskan  
Native \_\_\_\_\_ two or more races (neither Hispanic nor Latino) \_\_\_\_\_

*De no ser asi, a que grupo racial pertenece?, Negro/Africano Americano, Anglo o de descendia Europea, Asiatico, nativo de las islas de Hawaii, o de alguna isla del Pacifico, nativo Americano o autoctono de Alaska, pertenece a dos o mas razas (que no sean Hispano o Latino).*

Emergency Contact: \_\_\_\_\_ Phone #: \_\_\_\_\_  
*Contacto de Emergencia* *Telefono*

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**(FOR CLIENT COMPANY SUPERVISOR USE ONLY)**

***NOTE: The following should be filled out by client company supervisor.***

Company \_\_\_\_\_ Hourly Rate or Salary \_\_\_\_\_  
*(Hour, Week/Biweekly/Monthly)*

Employee Position/Department \_\_\_\_\_ Location /Store: \_\_\_\_\_

Supervisor Signature \_\_\_\_\_

## **Corporate Solutions Employee Agreement**

CorpSol I, CorpSol II, CorpSol III, CorpSol IV, CorpSol V, CorpSol VI, CorpSol VII, CorpSol VIII, CSI PEO, et al hereafter referred to as Corporate Solutions (CSI)

You may request a copy of this signed employment agreement by calling our office.

*Usted puede obtener una copia firmada de esta informacion solicitandolo en nuestras oficinas.*

### **At Will Employment**

All employment and compensation with your assigned client company and CSI is "at will" which means that your employment can be terminated with or without cause, and with or without notice, at any time, at the option of either your assigned client company, CSI, or yourself, except as otherwise prohibited by law. I have read and understand CSI Employee Handbook. Furthermore, I understand and agree to all company policies and procedures and will abide by them.

### **Empleo "En la voluntad"**

*Todo empleo y compensacion con la empresa cliente y CSI esta "En la voluntad" que significa que su empleo puede ser terminado con o sin motivo, y con o sin aviso, en cualquier momento, a la opcion de la empresa cliente, CSI o usted, con la excepcion de lo que previenen las leyes. Yo he leído y comprendo el Manual del Empleado de CSI. Además entiendo y estoy de acuerdo con la politica de la empresa y sus procedimientos, de los cuales complire.*

### **Equal Employment Opportunity**

I understand that I am an employee of CSI. CSI has a standing record of nondiscrimination in employment and opportunity because of race, creed, national origin, ancestry, marital status, disability, veteran or draft status.

### **Oportunida de Empleo Igualitaria**

*Yo entiendo que estoy empleado/a por CSI. CSI. tiene antecedentes claras no-discriminatorias en empleo y oportunidad igualitaria por raza, religion, origen y ascendencia, estado civil, incapacidad, o alguna relacion con el ejercito.*

### **Harassment**

All CSI employees have a responsibility for keeping our work environment free of harassment. Any employee who becomes aware of an incident of harassment must report it to their immediate supervisor at their present assignment and/or CSI immediately. CSI accepts no liability for harassment. Furthermore, CSI will not provide legal, financial or any other assistance to an individual of harassment if a legal complaint is filed. In conclusion, any type of harassment will not be tolerated.

### **Acoso**

*Todos los empleados de CorpSol Inc. tienen la responsabilidad de mantener el lugar de trabajo libre de acoso. Un empleado/a que detecta un incidente de acoso debe reportarlo a su supervisor inmediatamente. CSI no acepta ninguna responsabilidad por casos de acoso. Además, CSI no proporcionara ayuda legal, finacial o ninguna otra, a un empleado/a en el caso de una demanda legal. Como conclusion, ningun tipo de acoso sera tolerado.*

### **Responsibility of Client Company**

Your client company is solely responsible to pay for any wages that are created by an agreement, contract, plan, or policy. (i.e., vacation, severance, PTO, etc, that is strictly the policy of the client). CSI may process payments for wages at the request or direction of the client.

### **Responsabilidad de la Compania Cliente**

*Su compania cliente sera solamente responsable de pagar cualquier salario, sueldos, o nominas que son creados por un acuerdo, contrato, plan, o poliza. (es decir, las vacaciones, la separacion, el PTO, etc., que es estrictamente la politica del cliente). CSI. puede procesar pagos para salarios en la peticion o la direccion del cliente.*

### **Introductory Period**

This packet is in no form an offer of employment. Furthermore, employment offers will be made without any contract or definite duration. If you are offered employment, your first 90 days of employment are considered an introductory period. You are not eligible for benefits during this period.

### **Periodo de Introduccion**

*Estos documentos no son ninguna oferta de empleo. Además ofertas de empleo pueden ser sin un contrato y un periodo definitivo. Si se le a ofrecido empleo, los primeros 90 dias se consideran como periodo de prueba.*

### **Proof of U.S. Citizenship and/or Right to Work**

Federal regulations require that before becoming employed, all applicants must complete and sign the Employment Eligibility Verification Form (DHS I-9). It is the responsibility of the client company authorized agent to review and verify that all applicants' present valid documents of identity and eligibility to work in the U.S. CorpSol Inc. will not be responsible for invalid documentation by part of the client company. No employee will be allowed to begin work before proper identification is presented.

### **Evidencia de Ciudadanía de E.U. A. o Permiso de Trabajo**

Los reglamentos federales requieren que antes del empleo, todos los solicitantes deben llenar y firmar el formulario "Employment Eligibility Verification Form" (DHS I-9). Es la responsabilidad de la empresa cliente o su agente autorizado de controlar y verificar que todos los solicitantes presenten documentación válida al respecto de su identidad y elegibilidad para trabajar en los E.U.A. CorpSol Inc. no asumirá ninguna responsabilidad por documentación inválida o falsificada, por parte del solicitante y/o empresa cliente. Ningún empleado/a tendrá permiso de iniciar su trabajo antes de la presentación de los documentos.

### **Resignation**

If you plan to resign, you must give at least 2 weeks notice. Failure to notify CSI at the end of each assignment constitutes a voluntary quit. You must call CSI with notification of your availability. CSI has many different available assignments. Upon resignation, refusal or failure to accept a re-assignment position for any reason will also constitute a voluntarily quit and possibly affect your unemployment benefits.

### **Renuncia**

En el caso de renuncia usted debe dar un aviso anticipado de 2 semanas. La falta de notificar a CSI al final de cada asignación constituye como renuncia voluntaria. Ud. Debe llamar e informar a CSI de su disponibilidad. CSI tiene muchas diferentes asignaciones de empleo. Su declinación de aceptar una re-asignación de empleo por cualquier motivo también constituiría una renuncia voluntaria, y posiblemente afectará sus beneficios de desempleo.

### **Reassignment**

CSI will try to reassign you at the end of your present assignment. It is your responsibility to contact CSI within 24 hours of completion of present assignment. Failure to call CSI and report your availability constitutes a voluntary quit. You must follow up by calling CSI at least 3 times for one week for possible reassignment at (956) 928-0688 (888) 785-4018. Failure to follow the above procedures constitutes a voluntary quit connected with work and unemployment benefits may be denied.

### **Reasignación**

CSI tratará de encontrar una re-asignación al terminar su asignación actual. Es su responsabilidad de contactar a CSI dentro de 24 horas de haber terminado la presente asignación. La falta de llamar a CSI y reportar su disponibilidad constituye una renuncia voluntaria. Usted debe hacer un seguimiento llamado a CSI por lo menos 3 veces por una semana para una posible re-asignación llame al teléfono (956) 928-0688 (888) 785-4018. La falta de seguir este procedimiento constituye una renuncia voluntaria de trabajo y beneficios por desempleo pueden ser negados.

### **Unemployment Compensation**

If you become unemployed you may be eligible for unemployment compensation, under certain conditions, for a limited time. Benefits may be denied if proper resignation and reassignment procedures are not followed correctly. Other examples of voluntary quits connected with work are (1) failure to report change of address or phone number to CSI and (2) a receipt of an unemployment claim from you without formal termination by CSI. Benefits may not be granted to any type of voluntary quit connected with work.

### **Compensación de Desempleo**

Si usted está sin empleo usted puede recibir compensación de desempleo, bajo ciertas condiciones, por un periodo limitado. Estos beneficios pueden ser negados en el caso de no seguir el procedimiento correctamente. Otros ejemplos de renuncia voluntaria del empleo son (1) falta de informar cambio de dirección o número de teléfono a CSI y (2) un recibo de un reclamo de desempleo por parte de usted sin una renuncia formal de CSI. Los beneficios pueden ser negados en cualquier tipo de renuncia voluntaria de trabajo.

### **Arbitration**

All disputes that may arise between you and CSI and/or your assigned client company will be resolved exclusively through binding arbitration pursuant to the Federal Arbitration Act. You understand that arbitration waives trial by jury in any action and/or claim.

### **Arbitraje**

Todas las disputas o conflictos que surgieran entre usted y CSI y/o su compañía cliente asignada serán resueltos exclusivamente a través y de acuerdo al cumplimiento del Acto Federal de Arbitraje. Usted comprende que el arbitraje suspende el derecho a juicio en cualquier acción, reclamo o demanda.

### **Accident Procedures**

All accidents must be reported to CSI within 24 hours to (956) 928-0688 (888) 785-4018. All proper reports must be completed (first accident, employee accident, supervisor accident reports and the witness statement). These must be faxed promptly to (956) 928-0963 (888) 869-9176. If an accident occurs, call CSI for the location of the nearest participating medical facility. In the case of an emergency, take care of the employee immediately, and contact CSI to report which medical facility the employee is being transported to. Be sure to notify the medical facility that all CSI employees are required to take a drug screen for all types of injuries. If the test results are positive, CSI is relieved from all medical costs, according to state law. If you refuse to submit to a drug test or take one greater than 24 hours after the accident, results will be

considered as positive. In conclusion, CSI has authorization to access copies of medical files, drug test results, and any other documents needed. Payment in connection with the accident is not admission of liability on behalf of CSI.

**Procedimientos en Caso de Accidentes**

*Todos los accidentes deben ser reportados a CSI dentro de las 24 horas al telefono (956) 928-0688 (888) 785-4018 Todas los formularios correspondientes deben ser llenados (primer accidente, reporte accidente del empleado, reporte accidente del supervisor, y el declaracion de testigo). Estos formularios deben ser transmitidos por fax inmediatamente al (956) 928-0963 (888) 869-9173. En el caso de un accidente, debe llamar a CSI para informar el nombre y la direccion de la facilidad medica. En casos de emergencia se atiende inmediatamente al empleado/a, y llamen por telefono a CSI para informar a donde fue tratado/internado el empleado/a. Favor de notificar a la institucion medica que todos los empleados de CSI deben pasar por una examen de drogas por todo tipo de accidente. Si este examen es positivo CSI esta exonerado de pagar cualquier gasto medico, segun las leyes estatales. En el caso de negar el examen de drogas, se considera el resultado positivo. Como conclusion, CSI tiene autorizacion de obtener copias de archivos medicos, resultados de exámenes de droga o cualquier otro documento. Pagos en conexión con accidentes no constituye como una aceptación de la obligación por parte de CSI.*

**Substance Abuse**

CSI has a vital interest in maintaining safe, healthful, and efficient working conditions for its employees. Being under the influence of a drug or alcohol on the job may pose serious safety and health risk not only to the user, but to all those who work with the user, as well as customers. By signing below, you agree to comply with all requirements listed in the substance abuse policy of the employee handbook, including any type of drug screening test. Results from these tests will be submitted to an authorized agent of CSI. Furthermore, you agree to hold CSI harmless from any liability in connection with the testing. Disciplinary action will be taken if the employee is found to be in violation of this policy.

**Abuso de Alcohol, Drogas, etc.**

*CSI tiene un interes vital en mantener las condiciones de trabajo seguro, saludable y eficiente para todos sus empleados. Estando bajo la influencia de drogas y alcohol en el lugar de trabajo constituye un riesgo serio de seguridad y salud, no solamente para el usuario, sino para todos sus colegas de trabajo, clientes, etc. Con su firma abajo, usted confirma que va a cumplir con todos los requisitos especificados en el manual de empleado/a bajo politica de uso de substancias, incluyendo cualquier tipo de examen por uso de drogas. Resultados de estos examens seran enviados a un agente autorizado de CSI. Ademas, usted debe exonar a CSI por cualquier responsabilidad en conexión con estos exámenes. Medidas disciplinarias en caso de violaciones de esta politica seran aplicadas.*

**Violations of Policies**

You are expected to abide by the policies and procedures listed above and in the employee manual, as well as reasonable directions issued to you by your supervisor or any other member of management. Failure to do so will lead to appropriate disciplinary action. A written record of all policy violations is maintained in each individual's personnel file.

**Infraccion de Politicas**

*Usted debe seguir las politicas y procedimientos mencionados en esta forma y en el manual del empleado, como tambien las instrucciones conherentes dadas por su supervisor o miembro de la gerencia. La falta de hacerlo implicara una accion diciplinaria. Un archivo de las infracciones de politicas forma parte del archivo personal de cada empleado/a.*

This section is to be filled out by the employee ONLY:

I understand that by signing below verifies that I have read, understand, and agree to abide by all policies and procedures stated herein.

*Yo comprendo que firmando este documento significa que he leído, comprendido, y estoy de acuerdo en cumplir con todas las políticas y procedimientos en el mismo.*

\_\_\_\_\_  
Employee printed name (*Nombre del empleado/a*)

\_\_\_\_\_  
Employee Signature (*Firma de Empleado/a Fecha*)

This section is to be filled out by the Client Company Representative ONLY.

\_\_\_\_\_  
Client Company Representative Printed Name

\_\_\_\_\_  
Client Company Representative Signature/Date

# Form W-4 (2012)

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

**Exemption from withholding.** If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2012 expires February 18, 2013. See Pub. 505, Tax Withholding and Estimated Tax.

**Note.** If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$950 and includes more than \$300 of unearned income (for example, interest and dividends).

**Basic instructions.** If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

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

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

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

**Nonwage income.** If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity

income, see Pub. 505 to find out if you should adjust your withholding on Form W-4 or W-4P.

**Two earners or multiple jobs.** If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 505 for details.

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

**Check your withholding.** After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2012. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

**Future developments.** The IRS has created a page on [www.irs.gov](http://www.irs.gov) for information about Form W-4, at [www.irs.gov/w4](http://www.irs.gov/w4). Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted on that page.

## Personal Allowances Worksheet (Keep for your records.)

<b>A</b>	Enter "1" for <b>yourself</b> if no one else can claim you as a dependent . . . . .	<b>A</b> _____
<b>B</b>	Enter "1" if: <ul style="list-style-type: none"> <li>• You are single and have only one job; or</li> <li>• You are married, have only one job, and your spouse does not work; or</li> <li>• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</li> </ul>	<b>B</b> _____
<b>C</b>	Enter "1" for your <b>spouse</b> . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) . . . . .	<b>C</b> _____
<b>D</b>	Enter number of <b>dependents</b> (other than your spouse or yourself) you will claim on your tax return . . . . .	<b>D</b> _____
<b>E</b>	Enter "1" if you will file as <b>head of household</b> on your tax return (see conditions under <b>Head of household</b> above) . . . . .	<b>E</b> _____
<b>F</b>	Enter "1" if you have at least \$1,900 of <b>child or dependent care expenses</b> for which you plan to claim a credit . . . . .	<b>F</b> _____
<b>G</b>	<b>Child Tax Credit</b> (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> <li>• If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then <b>less</b> "1" if you have three to seven eligible children or <b>less</b> "2" if you have eight or more eligible children.</li> <li>• If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child . . . . .</li> </ul>	<b>G</b> _____
<b>H</b>	Add lines A through G and enter total here. ( <b>Note.</b> This may be different from the number of exemptions you claim on your tax return.) ▶	<b>H</b> _____
	For accuracy, <b>complete all worksheets that apply.</b> <ul style="list-style-type: none"> <li>• If you plan to <b>itemize</b> or <b>claim adjustments to income</b> and want to reduce your withholding, see the <b>Deductions and Adjustments Worksheet</b> on page 2.</li> <li>• If you are <b>single and have more than one job</b> or are <b>married and you and your spouse both work</b> and the combined earnings from all jobs exceed \$40,000 (\$10,000 if married), see the <b>Two-Earners/Multiple Jobs Worksheet</b> on page 2 to avoid having too little tax withheld.</li> <li>• If <b>neither</b> of the above situations applies, <b>stop here</b> and enter the number from line H on line 5 of Form W-4 below.</li> </ul>	

----- Separate here and give Form W-4 to your employer. Keep the top part for your records. -----

Form <b>W-4</b> Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="margin: 0;">▶ <b>Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</b></p>	OMB No. 1545-0074  <span style="font-size: 2em; font-weight: bold;">2012</span>
1 Your first name and middle initial	Last name	2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. <b>Note.</b> If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)	6 Additional amount, if any, you want withheld from each paycheck	5 _____ 6 \$ _____
7 I claim exemption from withholding for 2012, and I certify that I meet <b>both</b> of the following conditions for exemption. <ul style="list-style-type: none"> <li>• Last year I had a right to a refund of <b>all</b> federal income tax withheld because I had <b>no</b> tax liability, <b>and</b></li> <li>• This year I expect a refund of <b>all</b> federal income tax withheld because I expect to have <b>no</b> tax liability.</li> </ul> If you meet both conditions, write "Exempt" here . . . . . ▶		7 _____
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.		
<b>Employee's signature</b> (This form is not valid unless you sign it.) ▶		<b>Date</b> ▶
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)	9 Office code (optional)	10 Employer identification number (EIN)

### Deductions and Adjustments Worksheet

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

<b>1</b>	Enter an estimate of your 2012 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions . . . . .	<b>1</b>	\$ _____
<b>2</b>	Enter: $\left\{ \begin{array}{l} \$11,900 \text{ if married filing jointly or qualifying widow(er)} \\ \$8,700 \text{ if head of household} \\ \$5,950 \text{ if single or married filing separately} \end{array} \right\}$ . . . . .	<b>2</b>	\$ _____
<b>3</b>	<b>Subtract</b> line 2 from line 1. If zero or less, enter “-0-” . . . . .	<b>3</b>	\$ _____
<b>4</b>	Enter an estimate of your 2012 adjustments to income and any additional standard deduction (see Pub. 505)	<b>4</b>	\$ _____
<b>5</b>	<b>Add</b> lines 3 and 4 and enter the total. (Include any amount for credits from the <i>Converting Credits to Withholding Allowances for 2012 Form W-4</i> worksheet in Pub. 505.) . . . . .	<b>5</b>	\$ _____
<b>6</b>	Enter an estimate of your 2012 nonwage income (such as dividends or interest) . . . . .	<b>6</b>	\$ _____
<b>7</b>	<b>Subtract</b> line 6 from line 5. If zero or less, enter “-0-” . . . . .	<b>7</b>	\$ _____
<b>8</b>	<b>Divide</b> the amount on line 7 by \$3,800 and enter the result here. Drop any fraction . . . . .	<b>8</b>	_____
<b>9</b>	Enter the number from the <b>Personal Allowances Worksheet</b> , line H, page 1 . . . . .	<b>9</b>	_____
<b>10</b>	<b>Add</b> lines 8 and 9 and enter the total here. If you plan to use the <b>Two-Earners/Multiple Jobs Worksheet</b> , also enter this total on line 1 below. Otherwise, <b>stop here</b> and enter this total on Form W-4, line 5, page 1	<b>10</b>	_____

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

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

<b>1</b>	Enter the number from line H, page 1 (or from line 10 above if you used the <b>Deductions and Adjustments Worksheet</b> )	<b>1</b>	_____
<b>2</b>	Find the number in <b>Table 1</b> below that applies to the <b>LOWEST</b> paying job and enter it here. <b>However</b> , if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than “3” . . . . .	<b>2</b>	_____
<b>3</b>	If line 1 is <b>more than or equal to</b> line 2, subtract line 2 from line 1. Enter the result here (if zero, enter “-0-”) and on Form W-4, line 5, page 1. <b>Do not</b> use the rest of this worksheet . . . . .	<b>3</b>	_____
<b>Note.</b> If line 1 is <b>less than</b> line 2, enter “-0-” on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.			
<b>4</b>	Enter the number from line 2 of this worksheet . . . . .	<b>4</b>	_____
<b>5</b>	Enter the number from line 1 of this worksheet . . . . .	<b>5</b>	_____
<b>6</b>	<b>Subtract</b> line 5 from line 4 . . . . .	<b>6</b>	_____
<b>7</b>	Find the amount in <b>Table 2</b> below that applies to the <b>HIGHEST</b> paying job and enter it here . . . . .	<b>7</b>	\$ _____
<b>8</b>	<b>Multiply</b> line 7 by line 6 and enter the result here. This is the additional annual withholding needed . . . . .	<b>8</b>	\$ _____
<b>9</b>	Divide line 8 by the number of pay periods remaining in 2012. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2011. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck . . . . .	<b>9</b>	\$ _____

**Table 1**

**Table 2**

Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>LOWEST</b> paying job are—	Enter on line 2 above	If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above	If wages from <b>HIGHEST</b> paying job are—	Enter on line 7 above
\$0 - \$5,000	0	\$0 - \$8,000	0	\$0 - \$70,000	\$570	\$0 - \$35,000	\$570
5,001 - 12,000	1	8,001 - 15,000	1	70,001 - 125,000	950	35,001 - 90,000	950
12,001 - 22,000	2	15,001 - 25,000	2	125,001 - 190,000	1,060	90,001 - 170,000	1,060
22,001 - 25,000	3	25,001 - 30,000	3	190,001 - 340,000	1,250	170,001 - 375,000	1,250
25,001 - 30,000	4	30,001 - 40,000	4	340,001 and over	1,330	375,001 and over	1,330
30,001 - 40,000	5	40,001 - 50,000	5				
40,001 - 48,000	6	50,001 - 65,000	6				
48,001 - 55,000	7	65,001 - 80,000	7				
55,001 - 65,000	8	80,001 - 95,000	8				
65,001 - 72,000	9	95,001 - 120,000	9				
72,001 - 85,000	10	120,001 and over	10				
85,001 - 97,000	11						
97,001 - 110,000	12						
110,001 - 120,000	13						
120,001 - 135,000	14						
135,001 and over	15						

**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 who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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

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

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

## Instructions

Read all instructions carefully before completing this form.

**Anti-Discrimination Notice.** It is illegal to discriminate against any individual (other than an alien not authorized to work in the United States) in hiring, discharging, or recruiting or referring for a fee because of that individual's national origin or citizenship status. It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents presented have a future expiration date may also constitute illegal discrimination. For more information, call the Office of Special Counsel for Immigration Related Unfair Employment Practices at 1-800-255-8155.

### What Is the Purpose of This Form?

The purpose of this form is to document that each new employee (both citizen and noncitizen) hired after November 6, 1986, is authorized to work in the United States.

### When Should Form I-9 Be Used?

All employees (citizens and noncitizens) hired after November 6, 1986, and working in the United States must complete Form I-9.

### Filling Out Form I-9

#### Section 1, Employee

This part of the form must be completed no later than the time of hire, which is the actual beginning of employment. Providing the Social Security Number is voluntary, except for employees hired by employers participating in the USCIS Electronic Employment Eligibility Verification Program (E-Verify). **The employer is responsible for ensuring that Section 1 is timely and properly completed.**

**Noncitizen nationals of the United States** are persons born in American Samoa, certain former citizens of the former Trust Territory of the Pacific Islands, and certain children of noncitizen nationals born abroad.

**Employers should note** the work authorization expiration date (if any) shown in **Section 1**. For employees who indicate an employment authorization expiration date in **Section 1**, employers are required to reverify employment authorization for employment on or before the date shown. Note that some employees may leave the expiration date blank if they are aliens whose work authorization does not expire (e.g., asylees, refugees, certain citizens of the Federated States of Micronesia or the Republic of the Marshall Islands). For such employees, reverification does not apply unless they choose to present

in Section 2 evidence of employment authorization that contains an expiration date (e.g., Employment Authorization Document (Form I-766)).

#### Preparer/Translator Certification

The Preparer/Translator Certification must be completed if **Section 1** is prepared by a person other than the employee. A preparer/translator may be used only when the employee is unable to complete **Section 1** on his or her own. However, the employee must still sign **Section 1** personally.

#### Section 2, Employer

For the purpose of completing this form, the term "employer" means all employers including those recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors. Employers must complete **Section 2** by examining evidence of identity and employment authorization within three business days of the date employment begins. However, if an employer hires an individual for less than three business days, **Section 2** must be completed at the time employment begins. Employers cannot specify which document(s) listed on the last page of Form I-9 employees present to establish identity and employment authorization. Employees may present any List A document **OR** a combination of a List B and a List C document.

If an employee is unable to present a required document (or documents), the employee must present an acceptable receipt in lieu of a document listed on the last page of this form. Receipts showing that a person has applied for an initial grant of employment authorization, or for renewal of employment authorization, are not acceptable. Employees must present receipts within three business days of the date employment begins and must present valid replacement documents within 90 days or other specified time.

#### Employers must record in Section 2:

1. Document title;
2. Issuing authority;
3. Document number;
4. Expiration date, if any; and
5. The date employment begins.

Employers must sign and date the certification in **Section 2**. Employees must present original documents. Employers may, but are not required to, photocopy the document(s) presented. If photocopies are made, they must be made for all new hires. Photocopies may only be used for the verification process and must be retained with Form I-9. **Employers are still responsible for completing and retaining Form I-9.**

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**For more detailed information, you may refer to the *USCIS Handbook for Employers (Form M-274)*. You may obtain the handbook using the contact information found under the header "USCIS Forms and Information."**

### Section 3, Updating and Reverification

Employers must complete **Section 3** when updating and/or reverifying Form I-9. Employers must reverify employment authorization of their employees on or before the work authorization expiration date recorded in **Section 1** (if any). Employers **CANNOT** specify which document(s) they will accept from an employee.

- A.** If an employee's name has changed at the time this form is being updated/reverified, complete Block A.
- B.** If an employee is rehired within three years of the date this form was originally completed and the employee is still authorized to be employed on the same basis as previously indicated on this form (updating), complete Block B and the signature block.
- C.** If an employee is rehired within three years of the date this form was originally completed and the employee's work authorization has expired **or** if a current employee's work authorization is about to expire (reverification), complete Block B; and:
  - 1.** Examine any document that reflects the employee is authorized to work in the United States (see List A **or** C);
  - 2.** Record the document title, document number, and expiration date (if any) in Block C; and
  - 3.** Complete the signature block.

Note that for reverification purposes, employers have the option of completing a new Form I-9 instead of completing **Section 3**.

#### What Is the Filing Fee?

There is no associated filing fee for completing Form I-9. This form is not filed with USCIS or any government agency. Form I-9 must be retained by the employer and made available for inspection by U.S. Government officials as specified in the Privacy Act Notice below.

#### USCIS Forms and Information

To order USCIS forms, you can download them from our website at [www.uscis.gov/forms](http://www.uscis.gov/forms) or call our toll-free number at 1-800-870-3676. You can obtain information about Form I-9 from our website at [www.uscis.gov](http://www.uscis.gov) or by calling 1-888-464-4218.

Information about E-Verify, a free and voluntary program that allows participating employers to electronically verify the employment eligibility of their newly hired employees, can be obtained from our website at [www.uscis.gov/e-verify](http://www.uscis.gov/e-verify) or by calling 1-888-464-4218.

General information on immigration laws, regulations, and procedures can be obtained by telephoning our National Customer Service Center at 1-800-375-5283 or visiting our Internet website at [www.uscis.gov](http://www.uscis.gov).

#### Photocopying and Retaining Form I-9

A blank Form I-9 may be reproduced, provided both sides are copied. The Instructions must be available to all employees completing this form. Employers must retain completed Form I-9s for three years after the date of hire or one year after the date employment ends, whichever is later.

Form I-9 may be signed and retained electronically, as authorized in Department of Homeland Security regulations at 8 CFR 274a.2.

#### Privacy Act Notice

The authority for collecting this information is the Immigration Reform and Control Act of 1986, Pub. L. 99-603 (8 USC 1324a).

This information is for employers to verify the eligibility of individuals for employment to preclude the unlawful hiring, or recruiting or referring for a fee, of aliens who are not authorized to work in the United States.

This information will be used by employers as a record of their basis for determining eligibility of an employee to work in the United States. The form will be kept by the employer and made available for inspection by authorized officials of the Department of Homeland Security, Department of Labor, and Office of Special Counsel for Immigration-Related Unfair Employment Practices.

Submission of the information required in this form is voluntary. However, an individual may not begin employment unless this form is completed, since employers are subject to civil or criminal penalties if they do not comply with the Immigration Reform and Control Act of 1986.



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## Paperwork Reduction Act

An agency may not conduct or sponsor an information collection and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The public reporting burden for this collection of information is estimated at 12 minutes per response, including the time for reviewing instructions and completing and submitting the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: U.S. Citizenship and Immigration Services, Regulatory Management Division, 111 Massachusetts Avenue, N.W., 3rd Floor, Suite 3008, Washington, DC 20529-2210. OMB No. 1615-0047. **Do not mail your completed Form I-9 to this address.**

Read instructions carefully before completing this form. The instructions must be available during completion of this form.

**ANTI-DISCRIMINATION NOTICE:** It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents have a future expiration date may also constitute illegal discrimination.

**Section 1. Employee Information and Verification** (To be completed and signed by employee at the time employment begins.)

Print Name: Last	First	Middle Initial	Maiden Name
Address (Street Name and Number)		Apt. #	Date of Birth (month/day/year)
City	State	Zip Code	Social Security #

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

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

- A citizen of the United States
- A noncitizen national of the United States (see instructions)
- A lawful permanent resident (Alien #) \_\_\_\_\_
- An alien authorized to work (Alien # or Admission #) \_\_\_\_\_ until (expiration date, if applicable - month/day/year)

Employee's Signature	Date (month/day/year)
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**Preparer and/or Translator Certification** (To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.

Preparer's/Translator's Signature	Print Name
Address (Street Name and Number, City, State, Zip Code)	Date (month/day/year)

**Section 2. Employer Review and Verification** (To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C, as listed on the reverse of this form, and record the title, number, and expiration date, if any, of the document(s).)

List A	OR	List B	AND	List C
Document title: _____		_____		_____
Issuing authority: _____		_____		_____
Document #: _____		_____		_____
Expiration Date (if any): _____		_____		_____
Document #: _____		_____		_____
Expiration Date (if any): _____		_____		_____

**CERTIFICATION:** I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on (month/day/year) \_\_\_\_\_ and that to the best of my knowledge the employee is authorized to work in the United States. (State employment agencies may omit the date the employee began employment.)

Signature of Employer or Authorized Representative	Print Name	Title
Business or Organization Name and Address (Street Name and Number, City, State, Zip Code)		Date (month/day/year)

**Section 3. Updating and Reverification** (To be completed and signed by employer.)

A. New Name (if applicable)	B. Date of Rehire (month/day/year) (if applicable)
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C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment authorization.

Document Title: \_\_\_\_\_ Document #: \_\_\_\_\_ Expiration Date (if any): \_\_\_\_\_

**I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.**

Signature of Employer or Authorized Representative	Date (month/day/year)
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## LISTS OF ACCEPTABLE DOCUMENTS

All documents must be unexpired

### LIST A

**Documents that Establish Both  
Identity and Employment  
Authorization**

### LIST B

**Documents that Establish  
Identity**

### LIST C

**Documents that Establish  
Employment Authorization**

OR

AND

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. Social Security Account Number card other than one that specifies on the face that the issuance of the card does not authorize employment in the United States
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa	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 Birth Abroad issued by the Department of State (Form FS-545)
4. Employment Authorization Document that contains a photograph (Form I-766)	3. School ID card with a photograph	3. Certification of Report of Birth issued by the Department of State (Form DS-1350)
5. In the case of a nonimmigrant alien authorized to work for a specific employer incident to status, a foreign passport with Form I-94 or Form I-94A bearing the same name as the passport and containing an endorsement of the alien's nonimmigrant status, as long as the period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form	4. Voter's registration card	
	5. U.S. Military card or draft record	
	6. Military dependent's ID card	5. Native American tribal document
	7. U.S. Coast Guard Merchant Mariner Card	
	8. Native American tribal document	6. U.S. Citizen ID Card (Form I-197)
	9. Driver's license issued by a Canadian government authority	
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	<b>For persons under age 18 who are unable to present a document listed above:</b>	7. Identification Card for Use of Resident Citizen in the United States (Form I-179)
	10. School record or report card	8. Employment authorization document issued by the Department of Homeland Security
	11. Clinic, doctor, or hospital record	
	12. Day-care or nursery school record	

**Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274)**

FORM  
M-4

MASSACHUSETTS EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

Rev. 1/12



Print full name .....

Social Security no. ....

Print home address .....

City..... State ..... Zip .....

**Employee:**

File this form or Form W-4 with your employer. Otherwise, Massachusetts Income Taxes will be withheld from your wages without exemptions.

**Employer:**

Keep this certificate with your records. If the employee is believed to have claimed excessive exemptions, the Massachusetts Department of Revenue should be so advised.

**HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS**

1. Your personal exemption. Write the figure "1." If you are age 65 or over or will be before next year, write "2" .....
2. If married and if exemption for spouse is allowed, write the figure "4." If your spouse is age 65 or over or will be before next year and if otherwise qualified, write "5." See Instruction C.....
3. Write the number of your qualified dependents. See Instruction D.....
4. Add the number of exemptions which you have claimed above and write the total.....
5. Additional withholding per pay period under agreement with employer \$ \_\_\_\_\_
  - A.  Check if you will file as head of household on your tax return.
  - B.  Check if you are blind.                      C.  Check if spouse is blind and not subject to withholding.
  - D.  Check if you are a full-time student engaged in seasonal, part-time or temporary employment whose estimated annual income will not exceed \$8,000.

**EMPLOYER: DO NOT withhold if Box D is checked.**

I certify that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled.

Date..... Signed .....

**THIS FORM MAY BE REPRODUCED**

**THE COMMONWEALTH OF MASSACHUSETTS, DEPARTMENT OF REVENUE**

**A. Number.** If you claim **more** than the correct number of exemptions, civil and criminal penalties may be imposed. You may claim a smaller number of exemptions. If you do not file a certificate, your employer must withhold on the basis of no exemptions.

If you expect to owe more income tax than will be withheld, you may either claim a smaller number of exemptions or enter into an agreement with your employer to have additional amounts withheld.

You should claim the total number of exemptions to which you are entitled to prevent excessive overwithholding, unless you have a significant amount of other income.

**If you work for more than one employer at the same time, you must not claim any exemptions with employers other than your principal employer.**

If you are married and if your spouse is subject to withholding, each may claim a personal exemption.

**B. Changes.** You may file a new certificate at any time if the number of exemptions **increases**. You **must** file a new certificate within 10 days if the number of exemptions previously claimed by you **decreases**. For example, if during the year your dependent son's income indicates that you will not provide over half of his support for the year, you must file a new certificate.

**C. Spouse.** If your spouse is not working or if she or he is working but not claiming the personal exemption or the age 65 or over exemption, generally you may claim those exemptions in line 2. However, if you are planning to file separate annual tax returns, you should not claim withholding exemptions for your spouse or for any dependents that will not be claimed on your annual tax return.

If claiming a wife or husband, write "4" in line 2. Using "4" is the withholding system adjustment for the \$4,400 exemption for a spouse.

**D. Dependent(s).** You may claim an exemption in line 3 for each individual who qualifies as a dependent under the Federal Income Tax Law. In addition, if one or more of your dependents will be under age 12 at year end, add "1" to your dependents total for line 3.

**You are not allowed to claim "federal withholding deductions and adjustments" under the Massachusetts withholding system.**

**If you have income not subject to withholding, you are urged to have additional amounts withheld to cover your tax liability on such income. See line 5.**

**IF THE ALLOWABLE MASSACHUSETTS WITHHOLDING EXEMPTIONS ARE THE SAME AS YOU ARE CLAIMING FOR U.S. INCOME TAXES, COMPLETE U.S. FORM W-4 ONLY.**