

## Required Documentation for INITIAL HIRING PROCESSING

- **Personal Data Form**
- **Social Security Card *(Required for Payroll Purposes Only)***  
Provide original card or letter from Social Security Administration to the Human Resource staff.
- **I-9 Instructions and form *(there is a fill-in format on our web page)***  
Must be completed in person, no later than 3 days of appointment. Provide original unexpired documents as stated on the acceptable documents list A, or B and C to the Human Resource staff. If a resident alien, ensure that the alien registration number and the work authorization expiration date are noted on the I-9.  
If a non-resident alien visa holder, i.e. F-1 or J-1 attach a copy of the updated work authorization and a copy of the foreign passport and visa with the I-94 departure record must be provided.
- **W-4 Federal Withholding Certificate *(there is a fill-in format on our web page)***
- **IT-2104 *or* IT-2104-E (exempt from State taxes) State & Local Withholding Certificate *(there is a fill-in format on our web page)***
- **Direct Deposit Form (optional, but highly recommended) *(there is a fill-in format on our web page)***
- **New Employee Tax compliance Notification Sheet (ONLY for NRA – Visa holder)**
- **Non-Resident Alien ONLY**  
Unexpired work authorization for NRA  
Unexpired foreign passport, visa with I-94 departure record, IAP66, and SD20-1

The City University of New York

CUNY SCHOOL OF LAW

Law in the Service of Human Needs

Human Resources / Payroll Dept  
hrpayroll@mail.law.cuny.edu

(718) 340-4223 Ext: 8-4223  
(718) 340-4434 Fax

2 Court Square, Suite 5-109  
Long Island City, NY 11101-4356

**Personal Data Form**

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

Social Security Number: \_\_\_\_\_ Date of Birth \_\_\_\_\_

Permanent Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Day Phone #: (\_\_\_\_) \_\_\_\_\_ Email: \_\_\_\_\_

Gender:  Female  Male  Transgender Marital Status:  Single  Married

**Highest Educational Level**

Degree: \_\_\_\_\_ Date Received: \_\_\_\_\_

School Name: \_\_\_\_\_ Major Study: \_\_\_\_\_

**Military Status** (If none, write "NONE"): \_\_\_\_\_

**Emergency Contact Information**

Name: \_\_\_\_\_ Relationship: \_\_\_\_\_

Home Phone #: (\_\_\_\_) \_\_\_\_\_ Business Phone #: (\_\_\_\_) \_\_\_\_\_

**\*Ethnicity**

- American Indian or Alaskan Native
- Asian
- Black (Not Hispanic)
- Hispanic (Not Puerto Rican)
- Italian American
- Native Hawaiian or Pacific Islander
- Puerto Rican
- White (Not Hispanic)

**Citizenship Status**

- U.S. Citizen
- Yes
- No
- If No: Country of Citizenship \_\_\_\_\_
- Resident Alien
- Non-Resident Alien

Type of Visa: \_\_\_\_\_

Employee Signature: \_\_\_\_\_ Today's Date: \_\_\_\_\_

*\*We are required by law to monitor our Affirmative Action Program and to collect gender and ethnicity data on all employees under Federal Executive Order #11246. Submission of this information is voluntary.*



# Employment Eligibility Verification

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

USCIS  
Form I-9  
OMB No. 1615-0047  
Expires 03/31/2016

**▶START HERE.** 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 documentation presented has a future expiration date may also constitute illegal discrimination.

**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	Other Names Used (if any)		
Address (Street Number and Name)			Apt. Number	City or Town		State	Zip Code
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number		E-mail Address			Telephone Number	

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):

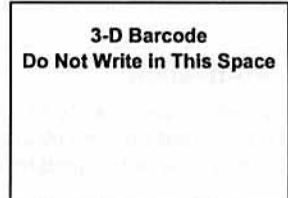
- A citizen of the United States
- A noncitizen national of the United States *(See instructions)*
- A lawful permanent resident (Alien Registration Number/USCIS Number): \_\_\_\_\_
- An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy) \_\_\_\_\_. Some aliens may write "N/A" in this field. *(See instructions)*

For aliens authorized to work, provide your Alien Registration Number/USCIS Number OR Form I-94 Admission Number:

1. Alien Registration Number/USCIS Number: \_\_\_\_\_

**OR**

2. Form I-94 Admission Number: \_\_\_\_\_



If you obtained your admission number from CBP in connection with your arrival in the United States, include the following:

Foreign Passport Number: \_\_\_\_\_

Country of Issuance: \_\_\_\_\_

Some aliens may write "N/A" on the Foreign Passport Number and Country of Issuance fields. *(See instructions)*

Signature of Employee:	Date (mm/dd/yyyy):
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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.

Signature of Preparer or Translator:		Date (mm/dd/yyyy):		
Last Name (Family Name)		First Name (Given Name)		
Address (Street Number and Name)		City or Town	State	Zip Code



**Employer Completes Next Page**



**Section 2. Employer or Authorized Representative Review and Verification**

*(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR examine a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents" on the next page of this form. For each document you review, record the following information: document title, issuing authority, document number, and expiration date, if any.)*

Employee Last Name, First Name and Middle Initial from Section 1:

List A Identity and Employment Authorization	OR	List B Identity	AND	List C Employment Authorization
Document Title:		Document Title:		Document Title:
Issuing Authority:		Issuing Authority:		Issuing Authority:
Document Number:		Document Number:		Document Number:
Expiration Date (if any)(mm/dd/yyyy):		Expiration Date (if any)(mm/dd/yyyy):		Expiration Date (if any)(mm/dd/yyyy):
Document Title:				
Issuing Authority:				
Document Number:				
Expiration Date (if any)(mm/dd/yyyy):				
Document Title:				
Issuing Authority:				
Document Number:				
Expiration Date (if any)(mm/dd/yyyy):				

**3-D Barcode  
Do Not Write In This Space**

**Certification**

I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear 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.

The employee's first day of employment (mm/dd/yyyy): \_\_\_\_\_ (See instructions for exemptions.)

Signature of Employer or Authorized Representative		Date (mm/dd/yyyy)	Title of Employer or Authorized Representative	
Last Name (Family Name)		First Name (Given Name)	Employer's Business or Organization Name	
Employer's Business or Organization Address (Street Number and Name)		City or Town	State	Zip Code

**Section 3. Reverification and Rehires (To be completed and signed by employer or authorized representative.)**

A. New Name (if applicable) Last Name (Family Name) First Name (Given Name) Middle Initial	B. Date of Rehire (if applicable) (mm/dd/yyyy):
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C. If employee's previous grant of employment authorization has expired, provide the information for the document from List A or List C the employee presented that establishes current employment authorization in the space provided below.

Document Title:	Document Number:	Expiration Date (if any)(mm/dd/yyyy):
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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 (mm/dd/yyyy):	Print Name of Employer or Authorized Representative:
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## LISTS OF ACCEPTABLE DOCUMENTS

**All documents must be UNEXPIRED**

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

LIST A Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity	AND	LIST C Documents that Establish Employment Authorization
<ol style="list-style-type: none"> <li>1. U.S. Passport or U.S. Passport Card</li> <li>2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)</li> <li>3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa</li> <li>4. Employment Authorization Document that contains a photograph (Form I-766)</li> <li>5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status:               <ol style="list-style-type: none"> <li>a. Foreign passport; and</li> <li>b. Form I-94 or Form I-94A that has the following:                   <ol style="list-style-type: none"> <li>(1) The same name as the passport; and</li> <li>(2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.</li> </ol> </li> </ol> </li> <li>6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI</li> </ol>	OR	<ol style="list-style-type: none"> <li>1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</li> <li>2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address</li> <li>3. School ID card with a photograph</li> <li>4. Voter's registration card</li> <li>5. U.S. Military card or draft record</li> <li>6. Military dependent's ID card</li> <li>7. U.S. Coast Guard Merchant Mariner Card</li> <li>8. Native American tribal document</li> <li>9. Driver's license issued by a Canadian government authority</li> <li style="text-align: center;"><b>For persons under age 18 who are unable to present a document listed above:</b></li> <li>10. School record or report card</li> <li>11. Clinic, doctor, or hospital record</li> <li>12. Day-care or nursery school record</li> </ol>	AND	<ol style="list-style-type: none"> <li>1. A Social Security Account Number card, unless the card includes one of the following restrictions:               <ol style="list-style-type: none"> <li>(1) NOT VALID FOR EMPLOYMENT</li> <li>(2) VALID FOR WORK ONLY WITH INS AUTHORIZATION</li> <li>(3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION</li> </ol> </li> <li>2. Certification of Birth Abroad issued by the Department of State (Form FS-545)</li> <li>3. Certification of Report of Birth issued by the Department of State (Form DS-1350)</li> <li>4. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal</li> <li>5. Native American tribal document</li> <li>6. U.S. Citizen ID Card (Form I-197)</li> <li>7. Identification Card for Use of Resident Citizen in the United States (Form I-179)</li> <li>8. Employment authorization document issued by the Department of Homeland Security</li> </ol>

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

**Refer to Section 2 of the instructions, titled "Employer or Authorized Representative Review and Verification," for more information about acceptable receipts.**

# Form W-4 (2014)

**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 2014 expires February 17, 2015. 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 \$1,000 and includes more than \$350 of unearned income (for example, interest and dividends).

**Exceptions.** An employee may be able to claim exemption from withholding even if the employee is a dependent, if the employee:

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

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

**Basic instructions.** If you are not exempt, complete 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 2014. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

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

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

<b>A</b>	Enter "1" for yourself if no one else can claim you as a dependent . . . . .	<b>A</b>	<u>      </u>
<b>B</b>	Enter "1" if: <span style="font-size: 2em; vertical-align: middle;">{</span> <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>	<u>      </u>
<b>C</b>	Enter "1" for your spouse. But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) . . . . .	<b>C</b>	<u>      </u>
<b>D</b>	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return . . . . .	<b>D</b>	<u>      </u>
<b>E</b>	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above) . . . . .	<b>E</b>	<u>      </u>
<b>F</b>	Enter "1" if you have at least \$2,000 of child or dependent care expenses for which you plan to claim a credit . . . . .	<b>F</b>	<u>      </u>
<b>(Note.</b> Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)			
<b>G</b>	<b>Child Tax Credit</b> (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information.		
	• If your total income will be less than \$65,000 (\$95,000 if married), enter "2" for each eligible child; then less "1" if you have three to six eligible children or less "2" if you have seven or more eligible children.		
	• If your total income will be between \$65,000 and \$84,000 (\$95,000 and \$119,000 if married), enter "1" for each eligible child . . . . .	<b>G</b>	<u>      </u>
<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>	<u>      </u>
	For accuracy, complete all worksheets that apply. <span style="font-size: 2em; vertical-align: middle;">{</span> <ul style="list-style-type: none"> <li>• If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the <b>Deductions and Adjustments Worksheet</b> on page 2.</li> <li>• If you are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$50,000 (\$20,000 if married), see the <b>Two-Earners/Multiple Jobs Worksheet</b> on page 2 to avoid having too little tax withheld.</li> <li>• If neither of the above situations applies, stop here 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;">▶ 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.</p>	OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold; margin: 5px 0;">2014</div>
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 withheld 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)	5	
6 Additional amount, if any, you want withheld from each paycheck . . . . .	6	\$
7 I claim exemption from withholding for 2014, and I certify that I meet both of the following conditions for exemption. • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here . . . . . ▶		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.

1 Enter an estimate of your 2014 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 10% (7.5% if either you or your spouse was born before January 2, 1950) of your income, and miscellaneous deductions. For 2014, you may have to reduce your itemized deductions if your income is over \$305,050 and you are married filing jointly or are a qualifying widow(er); \$279,650 if you are head of household; \$254,200 if you are single and not head of household or a qualifying widow(er); or \$152,525 if you are married filing separately. See Pub. 505 for details . . . . . 1 \$ \_\_\_\_\_

2 Enter: { \$12,400 if married filing jointly or qualifying widow(er)  
\$9,100 if head of household  
\$6,200 if single or married filing separately } . . . . . 2 \$ \_\_\_\_\_

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

4 Enter an estimate of your 2014 adjustments to income and any additional standard deduction (see Pub. 505) . . . . . 4 \$ \_\_\_\_\_

5 Add lines 3 and 4 and enter the total. (Include any amount for credits from the *Converting Credits to Withholding Allowances for 2014 Form W-4* worksheet in Pub. 505.) . . . . . 5 \$ \_\_\_\_\_

6 Enter an estimate of your 2014 nonwage income (such as dividends or interest) . . . . . 6 \$ \_\_\_\_\_

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

8 Divide the amount on line 7 by \$3,950 and enter the result here. Drop any fraction . . . . . 8 \_\_\_\_\_

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

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

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

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

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

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

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

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

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

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

6 Subtract line 5 from line 4 . . . . . 6 \_\_\_\_\_

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

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

9 Divide line 8 by the number of pay periods remaining in 2014. For example, divide by 25 if you are paid every two weeks and you complete this form on a date in January when there are 25 pay periods remaining in 2014. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck . . . . . 9 \$ \_\_\_\_\_

**Table 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 - \$6,000	0	\$0 - \$6,000	0	\$0 - \$74,000	\$590	\$0 - \$37,000	\$590
6,001 - 13,000	1	6,001 - 16,000	1	74,001 - 130,000	890	37,001 - 80,000	890
13,001 - 24,000	2	16,001 - 25,000	2	130,001 - 200,000	1,110	80,001 - 175,000	1,110
24,001 - 28,000	3	25,001 - 34,000	3	200,001 - 355,000	1,300	175,001 - 385,000	1,300
28,001 - 33,000	4	34,001 - 43,000	4	355,001 - 400,000	1,380	385,001 and over	1,560
33,001 - 43,000	5	43,001 - 70,000	5	400,001 and over	1,560		
43,001 - 49,000	6	70,001 - 85,000	6				
49,001 - 60,000	7	85,001 - 110,000	7				
60,001 - 75,000	8	110,001 - 125,000	8				
75,001 - 80,000	9	125,001 - 140,000	9				
80,001 - 100,000	10	140,001 and over	10				
100,001 - 115,000	11						
115,001 - 130,000	12						
130,001 - 140,000	13						
140,001 - 150,000	14						
150,001 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.



# Employee's Withholding Allowance Certificate

New York State • New York City • Yonkers

# IT-2104

First name and middle initial		Last name		Your social security number	
Permanent home address (number and street or rural route)			Apartment number		Single or Head of household <input type="checkbox"/> Married <input type="checkbox"/>
City, village, or post office			State		ZIP code
Married, but withhold at higher single rate <input type="checkbox"/> Note: If married but legally separated, mark an X in the Single or Head of household box.					
Are you a resident of New York City? ..... Yes <input type="checkbox"/> No <input type="checkbox"/> Are you a resident of Yonkers? ..... Yes <input type="checkbox"/> No <input type="checkbox"/>					
<b>Complete the worksheet on page 3 before making any entries.</b>					
1 Total number of allowances you are claiming for New York State and Yonkers, if applicable (from line 17) .....					1
2 Total number of allowances for New York City (from line 28) .....					2
<b>Use lines 3, 4, and 5 below to have additional withholding per pay period under special agreement with your employer.</b>					
3 New York State amount .....					3
4 New York City amount .....					4
5 Yonkers amount .....					5

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

Employee's signature	Date
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**Penalty** – A penalty of \$500 may be imposed for any false statement you make that decreases the amount of money you have withheld from your wages. You may also be subject to criminal penalties.

**Employee: detach this page and give it to your employer; keep a copy for your records.**

**Employers only:** Mark an X in box A and/or box B to indicate why you are sending a copy of this form to New York State (see instr.):

A Employee claimed more than 14 exemption allowances for NYS ..... A

B Employee is a new hire or a rehire... B  First date employee performed services for pay (mm-dd-yyyy) (see instr.):

Are dependent health insurance benefits available for this employee? ..... Yes  No

If Yes, enter the date the employee qualifies (mm-dd-yyyy):

Employer's name and address (Employer: complete this section only if you are sending a copy of this form to the NYS Tax Department.)	Employer identification number
--	--------------------------------

## Instructions

### Changes effective for 2014

Form IT-2104 has been revised for tax year 2014. The worksheet on page 3 used to compute your withholding allowances and the charts beginning on page 4 used to enter an additional dollar amount of withholding have been revised. If you previously filed a Form IT-2104 and used the worksheet or charts, you should complete a new 2014 Form IT-2104 and give it to your employer.

### Who should file this form

This certificate, Form IT-2104, is completed by an employee and given to the employer to instruct the employer how much New York State (and New York City and Yonkers) tax to withhold from the employee's pay. The more allowances claimed, the lower the amount of tax withheld.

If you do not file Form IT-2104, your employer may use the same number of allowances you claimed on federal Form W-4. Due to differences in tax law, this may result in the wrong amount of tax withheld for New York State, New York City, and Yonkers. Complete Form IT-2104 each year and file it with your employer if the number of allowances you may claim is different from federal Form W-4 or has changed. Common reasons for completing a new Form IT-2104 each year include the following:

- You started a new job.

- You are no longer a dependent.
- Your individual circumstances may have changed (for example, you were married or have an additional child).
- You moved into or out of NYC or Yonkers.
- You itemize your deductions on your personal income tax return.
- You claim allowances for New York State credits.
- You owed tax or received a large refund when you filed your personal income tax return for the past year.
- Your wages have increased and you expect to earn \$104,600 or more during the tax year.
- The total income of you and your spouse has increased to \$104,600 or more for the tax year.
- You have significantly more or less income from other sources or from another job.
- You no longer qualify for exemption from withholding.
- You have been advised by the Internal Revenue Service that you are entitled to fewer allowances than claimed on your original federal Form W-4, and the disallowed allowances were claimed on your original Form IT-2104.



**Exemption from withholding**

You cannot use Form IT-2104 to claim exemption from withholding. To claim exemption from income tax withholding, you must file Form IT-2104-E, *Certificate of Exemption from Withholding*, with your employer. You must file a new certificate each year that you qualify for exemption. This exemption from withholding is allowable only if you had no New York income tax liability in the prior year, you expect none in the current year, and you are over 65 years of age, under 18, or a full-time student under 25. You may also claim exemption from withholding if you are a military spouse and meet the conditions set forth under the Servicemembers Civil Relief Act as amended by the Military Spouses Residency Relief Act. If you are a dependent who is under 18 or a full-time student, you may owe tax if your income is more than \$3,100.

**Withholding allowances**

You may not claim a withholding allowance for yourself or, if married, your spouse. Claim the number of withholding allowances you compute in Part 1 and Part 3 on page 3 of this form. If you want more tax withheld, you may claim fewer allowances. If you claim more than 14 allowances, your employer must send a copy of your Form IT-2104 to the New York State Tax Department. You may then be asked to verify your allowances. If you arrive at negative allowances (less than zero) on lines 1 or 2 and your employer cannot accommodate negative allowances, enter 0 and see *Additional dollar amount(s)* below.

**Income from sources other than wages** – If you have more than \$1,000 of income from sources other than wages (such as interest, dividends, or alimony received), reduce the number of allowances claimed on line 1 and line 2 (if applicable) of the IT-2104 certificate by one for each \$1,000 of nonwage income. If you arrive at negative allowances (less than zero), see *Withholding allowances* above. You may also consider filing estimated tax, especially if you have significant amounts of nonwage income. Estimated tax requires that payments be made by the employee directly to the Tax Department on a quarterly basis. For more information, see the instructions for Form IT-2105, *Estimated Income Tax Payment Voucher for Individuals*, or see *Need help?* on page 6.

**Other credits (Worksheet line 13)** – If you will be eligible to claim any credits other than the credits listed in the worksheet, such as an investment tax credit, you may claim additional allowances.

Find your filing status and your New York adjusted gross income (NYAGI) in the chart below, and divide the amount of the expected credit by the number indicated. Enter the result (rounded to the nearest whole number) on line 13.

Single and NYAGI is:	Head of household and NYAGI is:	Married and NYAGI is:	Divide amount of expected credit by:
Less than \$209,250	Less than \$261,550	Less than \$313,850	66
Between \$209,250 and \$1,046,350	Between \$261,550 and \$1,569,550	Between \$313,850 and \$2,092,800	68
Over \$1,046,350	Over \$1,569,550	Over \$2,092,800	88

**Example:** You are married and expect your New York adjusted gross income to be less than \$313,850. In addition, you expect to receive a flow-through of an investment tax credit from the S corporation of which you are a shareholder. The investment tax credit will be \$160. Divide the expected credit by 66.  $160/66 = 2.4242$ . The additional withholding allowance(s) would be 2. Enter 2 on line 13.

**Married couples with both spouses working** – If you and your spouse both work, you should each file a separate IT-2104 certificate with your respective employers. Your withholding will better match your total tax if the higher wage-earning spouse claims all of the couple’s allowances and the lower wage-earning spouse claims zero allowances. Do not claim more total allowances than you are entitled to. If your combined wages are:

- less than \$104,600, you should each mark an X in the box *Married*, but withhold at higher single rate on the certificate front, and divide the total number of allowances that you compute on line 17 and line 28 (if applicable) between you and your working spouse.
- \$104,600 or more, use the chart(s) in Part 4 and enter the additional withholding dollar amount on line 3.

**Taxpayers with more than one job** – If you have more than one job, file a separate IT-2104 certificate with each of your employers. Be sure to claim only the total number of allowances that you are entitled to. Your withholding will better match your total tax if you claim all of your allowances at your higher-paying job and zero allowances at the lower-paying job. In addition, to make sure that you have enough tax withheld, if you are a single taxpayer or head of household with two or more jobs, and your combined wages from all jobs are under \$104,600, reduce the number of allowances by seven on line 1 and line 2 (if applicable) on the certificate you file with your higher-paying job employer. If you arrive at negative allowances (less than zero), see *Withholding allowances* above.

If you are a single or a head of household taxpayer, and your combined wages from all of your jobs are between \$104,600 and \$2,197,503, use the chart(s) in Part 5 and enter the additional withholding dollar amount from the chart on line 3.

If you are a married taxpayer, and your combined wages from all of your jobs are \$104,600 or more, use the chart(s) in Part 4 and enter the additional withholding dollar amount from the chart on line 3 (Substitute the words *Higher-paying job* for *Higher earner’s wages* within the chart).

**Dependents** – If you are a dependent of another taxpayer and expect your income to exceed \$3,100, you should reduce your withholding allowances by one for each \$1,000 of income over \$2,500. This will ensure that your employer withholds enough tax.

Following the above instructions will help to ensure that you will not owe additional tax when you file your return.

**Heads of households with only one job** – If you will use the head-of-household filing status on your state income tax return, mark the *Single or Head of household* box on the front of the certificate. If you have only one job, you may also wish to claim two additional withholding allowances on line 14.

**Additional dollar amount(s)**

You may ask your employer to withhold an additional dollar amount each pay period by completing lines 3, 4, and 5 on Form IT-2104. In most instances, if you compute a negative number of allowances and your employer cannot accommodate a negative number, for each negative allowance claimed you should have an additional \$1.85 of tax withheld per week for New York State withholding on line 3, and an additional \$0.80 of tax withheld per week for New York City withholding on line 4. Yonkers residents should use 15% (.15) of the New York State amount for additional withholding for Yonkers on line 5.

**Note:** If you are requesting your employer to withhold an additional dollar amount on lines 3, 4, or 5 of this allowance certificate, the additional dollar amount, as determined by these instructions or by using the chart(s) in Part 4 or Part 5, is accurate for a weekly payroll. Therefore, if you are not paid on a weekly basis, you will need to adjust the dollar amount(s) that you compute. For example, if you are paid biweekly, you must double the dollar amount(s) computed.

**Avoid underwithholding**

Form IT-2104, together with your employer’s withholding tables, is designed to ensure that the correct amount of tax is withheld from your pay. If you fail to have enough tax withheld during the entire year, you may owe a large tax liability when you file your return. The Tax Department must assess interest and may impose penalties in certain situations in addition to the tax liability. Even if you do not file a return, we may determine that you owe personal income tax, and we may assess interest and penalties on the amount of tax that you should have paid during the year.

(continued)

## Direct Deposit Form for NYS Employees

(To be used for enrollment, changes and cancellations)

<b>Section A: Employee Information</b>	
NAME (LAST, FIRST, MI) _____	WORK PHONE # (____) _____
NYS EMPLID # <u>N</u> _____	AGENCY/DEPT CODE _____

For more than three accounts or if you prefer to list each Financial Institution on a separate form, use additional forms as necessary. Up to seven fixed amount or percentage deposits may be processed as well as one excess (net pay) deposit.

Section B: Account Type	New or Additional *	Change Joint Account Holder *	Change Amount or Percentage	Cancel	Name of Financial Institution	Account Number	Amount, Percentage or Excess
	(✓)	(✓)	(✓)	(✓)			
1. <input type="checkbox"/> Savings <input type="checkbox"/> Checking	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2. <input type="checkbox"/> Savings <input type="checkbox"/> Checking	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
3. <input type="checkbox"/> Savings <input type="checkbox"/> Checking	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

\*For new/additional accounts with joint account holders or to add a joint account holder to existing accounts, both signatures are required in Section D.

**Section C: This section must be completed by your financial institution for new/additional accounts when directing funds into a savings account or into a checking account if a voided personal check is not attached. The employee's name MUST appear on the account(s).**

As a representative of the below named financial institution, I certify that this institution is ACH capable and agree to receive and deposit the salary to the account shown above in accordance with Part 102 of the Codes, Rules, and Regulations of the State of New York and to be bound by such rules. Salary credited to the account below will be available to the depositor on payday.

1. NAME OF FINANCIAL INSTITUTION _____ Account Type <input type="checkbox"/> Savings <input type="checkbox"/> Checking			
Depositor's Account Number (EFT Format) _____		Routing Number _____	
Print or Type Representative's Name	Signature of Representative	Telephone Number	Date
2. NAME OF FINANCIAL INSTITUTION _____ Account Type <input type="checkbox"/> Savings <input type="checkbox"/> Checking			
Depositor's Account Number (EFT Format) _____		Routing Number _____	
Print or Type Representative's Name	Signature of Representative	Telephone Number	Date
3. NAME OF FINANCIAL INSTITUTION _____ Account Type <input type="checkbox"/> Savings <input type="checkbox"/> Checking			
Depositor's Account Number (EFT Format) _____		Routing Number _____	
Print or Type Representative's Name	Signature of Representative	Telephone Number	Date

**Section D: Employee/Joint Account Holders Certification: I certify that I read and understand the instructions to this form, including the authorization for recovery. In signing this form, I authorize my salary payment to be sent to the designated financial institution(s) to be deposited into the specified account(s). The joint account holder for accounts listed in Section B, if any, must sign on the corresponding line for new/additional accounts or account holder(s).**

Employee Signature _____	Date _____
B-1 Joint Account Holder _____	Date _____
B-2 Joint Account Holder _____	Date _____
B-3 Joint Account Holder _____	Date _____

**This form is a legal document and cannot be altered by the agency, employee or financial institution. If there are any changes, the employee must complete a new form.**

**INSTRUCTIONS:** Please complete the form as described below, and then forward it to your agency/department payroll or personnel office. You can also contact that office for assistance in completing the form.

**NEW/ADDITIONAL ACCOUNT OR CHANGES IN ACCOUNT HOLDERS:** Employee must complete Sections A, B, and D for each new/additional account or for changes in account holders. See instructions below for Section C.

**Section A:** Indicate your name, work phone number, NYS EMPLID and Agency/Department code.

**Section B:** To enroll in direct deposit or add an account, place a check mark in the account type (checking or savings) and in the "New or Additional" column. For changes in account holders, place a check mark in the account type and in the appropriate "Change" column. Indicate the name of the financial institution, account number, and amount or percentage to be deposited.

- Employees may choose up to seven fixed amount or percentage deposits, as well as one excess (net pay) deposit. This form accommodates up to three accounts. For more than three accounts or if you prefer to list each financial institution on a separate form, use additional forms as necessary.
- Account number is obtained from a personal check, bank statement, or the financial institution.
- To deposit a fixed amount, enter a specific amount (may include cents, e.g. \$100.25). To deposit a portion of the paycheck, enter a specific percent (must be a full percentage, e.g. 50%). Write the word "excess" to deposit the remainder of monies after all other distributions.

**Section C:** For Savings Accounts, this section must be completed by your financial institution(s). For Checking Accounts, this section must be completed by your financial institution(s) if you are not attaching a voided personal check. The employee's name must appear on the account.

**Section D:** The Employee/Joint Account Holder Certification must be signed by the employee in all instances and any joint account holder if this is a new/added account. By signing this form, the employee and any joint account holder each allows the State, through the financial institution, to debit the account in order to recover any salary to which the employee was not entitled or that was deposited to the account in error. This means of recovery shall not prevent the State from utilizing any other lawful means to retrieve salary payments to which the employee is not entitled.

**CHANGES TO MONEY OR PERCENTAGE AMOUNT:** Employees may add, change or cancel the money or percentage amount deposited to an account by completing Sections A, B, and D of a new Direct Deposit Form. Section C does not need to be completed for these changes. In Section B, place a check mark in the appropriate "Change" column. New fixed amount or percentage direct deposits will be assigned a lesser priority than existing fixed amount or percentage direct deposits. For example, if an employee's pay is not sufficient to cover all direct deposits, the most recently designated direct deposit(s) will not be taken.

To change direct deposit priorities, please contact your agency payroll or personnel office. Financial institution changes may take up to two payroll periods to become effective. Employees should maintain accounts canceled and replaced by new accounts until the new transaction is complete. If canceled accounts are not temporarily maintained until the new account receives the employee's direct deposit transaction, employees may experience a delay in payments. Joint account holder's signature is not required for these transactions.

**CANCELLATIONS:** The agreement represented by this authorization will remain in effect until canceled by the employee, the financial institution, or the State agency. To cancel the agreement, the employee must complete Sections A, B and D of a new Direct Deposit Form for the transaction(s) to be canceled. Joint account holder's signature is not required. The financial institution may cancel the agreement by providing the employee and the State agency with a written notice 30 days in advance of the cancellation date. The financial institution cannot cancel the authorization without notification to both the employee and the State agency. The State agency may cancel an employee's direct deposits when internal control policies would be compromised by this form of salary payment.

**NOTE:** Direct deposit advice statements are distributed by the enrollee's agency. If the statement is unclaimed, it will be held by the agency for thirty (30) days after which time the statement will be destroyed.

#### **New York State Personal Privacy Law Notification**

The New York State Office of the State Comptroller Bureau of State Payroll Services requests personal information on this form to operate the New York State Direct Deposit/Electronic Funds Transfer Program. This information is being requested pursuant to State Finance Law §200(4) and Part 102 of Title 2 of the New York Codes, Rules and Regulations. The information will be provided to the designated financial institution(s) and/or their agent(s) for the purpose of processing payments, and for other official business of the Office of the State Comptroller. No further disclosure of this information will be made unless such disclosure is authorized or required by law. An employee's failure to provide the requested information may delay or prevent the receipt of payments through the Direct Deposit/Electronic Funds Transfer Program. The information provided will be maintained in the State Payroll System under the direction of the Bureau of State Payroll Services.

**The City University of New York ("CUNY")**

**New Employee Tax Compliance Notification Sheet**

The Internal Revenue Service ("IRS"), the U.S. government tax authority, has issued strict regulations regarding the taxation and reporting of payments made to non-U.S. citizens. As a result, The City University of New York ("CUNY") may be required to withhold U.S. income tax and file reports with the IRS in connection with payments made by CUNY to employees (e.g., faculty, staff, and student employees) who are not U.S. citizens or permanent resident aliens (i.e., greencard holders) and who receive payments for services. In addition, CUNY is required to report such payments to the IRS.

All individuals who are not citizens or permanent resident aliens of the United States are required to complete an Individual Record using the **GLACIER** Online Tax Compliance System. **If you are a new employee, you must go in person to receive a password and instructions of how to access GLACIER from the Nonresident Alien Tax Specialist.** If you have already completed your Individual Record in **GLACIER**, additional or updated information may be required

**GLACIER** is accessible via the Internet from any web-accessible computer from anywhere in the world. When you receive your password and instructions, please complete the information in **GLACIER** immediately. **GLACIER** is simple and convenient to use; however, if you need assistance, you should contact the Nonresident Alien Tax Specialist. Once you have completed the information in **GLACIER**, you must schedule an appointment with the Nonresident Alien Tax Specialist; please bring all completed forms and original documents to the appointment.

**Please note: You must complete the entire process within 7 business days from the date you sign this notification sheet. If you do not complete the entire process within 7 business days, the maximum rate of U.S. federal income tax and all other applicable taxes, including FICA, will be withheld from all payments until you access GLACIER to input information and submit your forms for processing. Any tax withheld because the required tax information was not provided will not be refunded by CUNY.**

The Nonresident Alien Tax Specialist is located at:

CUNY School of Law  
2 Court Square, Suite 5 / 109  
Long Island City, NY 11101  
Telephone: 718-340-4229  
Fax: 718-340-4434  
Email: Carmen.vason@law.cuny.edu

I have been notified of my requirement to complete certain information in **GLACIER**. I understand that I must go to the Nonresident Alien Tax Specialist's office to obtain access and instructions for **GLACIER**.

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Employee Name (Print)

--	--

Employee Signature

Date

--	--

E-mail Address (CUNY email preferred)

Employee Phone Number

--	--

Form I-9 Certifier Signature

Date

Original to Nonresident Alien Tax Specialist  
Copy to Employee  
Copy to Form I-9 Certifier