



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

**USCIS**  
**Form I-9**  
 OMB No. 1615-0047  
 Expires 10/31/2022

▶ **START HERE: Read instructions carefully before completing this form. The instructions must be available, either in paper or electronically, during completion of this form. Employers are liable for errors in the completion of this form.**

**ANTI-DISCRIMINATION NOTICE:** It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) an employee may present to establish employment authorization and identity. The refusal to hire or continue to employ 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 <i>(Family Name)</i>		First Name <i>(Given Name)</i>		Middle Initial	Other Last Names Used <i>(if any)</i>	
Address <i>(Street Number and Name)</i>			Apt. Number	City or Town		State ZIP Code
Date of Birth <i>(mm/dd/yyyy)</i>	U.S. Social Security Number □□□□ - □□ - □□□□		Employee's E-mail Address		Employee's 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 boxes):**

<input type="checkbox"/> 1. A citizen of the United States	
<input type="checkbox"/> 2. A noncitizen national of the United States <i>(See instructions)</i>	
<input type="checkbox"/> 3. A lawful permanent resident (Alien Registration Number/USCIS Number): _____	
<input type="checkbox"/> 4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy): _____ Some aliens may write "N/A" in the expiration date field. <i>(See instructions)</i>	
<p><i>Aliens authorized to work must provide only one of the following document numbers to complete Form I-9: An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign Passport Number.</i></p> <p>1. Alien Registration Number/USCIS Number: _____  <b>OR</b>          2. Form I-94 Admission Number: _____  <b>OR</b>          3. Foreign Passport Number: _____          Country of Issuance: _____</p>	
QR Code - Section 1 Do Not Write In This Space	

Signature of Employee	Today's Date <i>(mm/dd/yyyy)</i>
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**Preparer and/or Translator Certification (check one):**  
 I did not use a preparer or translator.     A preparer(s) and/or translator(s) assisted the employee in completing Section 1.  
*(Fields below must be completed and signed when preparers and/or translators assist an employee in completing Section 1.)*

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

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

**STOP**    *Employer Completes Next Page*    **STOP**



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**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 a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents.")*

<b>Employee Info from Section 1</b>	Last Name (Family Name)	First Name (Given Name)	M.I.	Citizenship/Immigration Status
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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		Additional Information		QR Code - Sections 2 & 3 Do Not Write In This Space
Issuing Authority				
Document Number				
Expiration Date (if any) (mm/dd/yyyy)				
Document Title				
Issuing Authority				
Document Number				
Expiration Date (if any) (mm/dd/yyyy)				

**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	Today's Date (mm/dd/yyyy)	Title of Employer or Authorized Representative		
Last Name of Employer or Authorized Representative	First Name of Employer or Authorized Representative	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.)*

<b>A. New Name (if applicable)</b>			<b>B. Date of Rehire (if applicable)</b>	
Last Name (Family Name)	First Name (Given Name)	Middle Initial	Date (mm/dd/yyyy)	

**C. If the employee's previous grant of employment authorization has expired, provide the information for the document or receipt that establishes continuing 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	Today's Date (mm/dd/yyyy)	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.

<b>LIST A</b> <b>Documents that Establish Both Identity and Employment Authorization</b>	OR	<b>LIST B</b> <b>Documents that Establish Identity</b>	AND	<b>LIST C</b> <b>Documents that Establish Employment Authorization</b>
<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 report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)</li> <li>3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal</li> <li>4. Native American tribal document</li> <li>5. U.S. Citizen ID Card (Form I-197)</li> <li>6. Identification Card for Use of Resident Citizen in the United States (Form I-179)</li> <li>7. Employment authorization document issued by the Department of Homeland Security</li> </ol>

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

**Refer to the instructions for more information about acceptable receipts.**

# Employee's Withholding Certificate

**2022**

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

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

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

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

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

Do **only one** of the following.

(a) Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for most accurate withholding for this step (and Steps 3–4); **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld . . . ▶

**TIP:** To be accurate, submit a 2022 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

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

<b>Step 3:</b> <b>Claim Dependents</b>	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): Multiply the number of qualifying children under age 17 by \$2,000 ▶ \$ _____		
	Multiply the number of other dependents by \$500 . . . . ▶ \$ _____		
	Add the amounts above and enter the total here . . . . .	<b>3</b>	\$ _____
<b>Step 4 (optional): Other Adjustments</b>	(a) <b>Other income (not from jobs).</b> If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income . . . . .	<b>4(a)</b>	\$ _____
	(b) <b>Deductions.</b> If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here . . . . .	<b>4(b)</b>	\$ _____
	(c) <b>Extra withholding.</b> Enter any additional tax you want withheld each <b>pay period</b> . . . . .	<b>4(c)</b>	\$ _____

**Step 5: Sign Here**

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

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

▶ **Date**

<b>Employers Only</b>	Employer's name and address	First date of employment	Employer identification number (EIN)

## General Instructions

Section references are to the Internal Revenue Code.

### Future Developments

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

### Purpose of Form

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

**Exemption from withholding.** You may claim exemption from withholding for 2022 if you meet both of the following conditions: you had no federal income tax liability in 2021 **and** you expect to have no federal income tax liability in 2022. You had no federal income tax liability in 2021 if (1) your total tax on line 24 on your 2021 Form 1040 or 1040-SR is zero (or less than the sum of lines 27a, 28, 29, and 30), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2022 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2023.

**Your privacy.** If you prefer to limit information provided in Steps 2 through 4, use the online estimator, which will also increase accuracy.

As an alternative to the estimator: if you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c). If this is the only job in your household, you may instead check the box in Step 2(c), which will increase your withholding and significantly reduce your paycheck (often by thousands of dollars over the year).

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

1. Expect to work only part of the year;
2. Have dividend or capital gain income, or are subject to additional taxes, such as Additional Medicare Tax;
3. Have self-employment income (see below); or
4. Prefer the most accurate withholding for multiple job situations.

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

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

## Specific Instructions

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

**Step 2.** Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

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

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



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

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

### Step 4 (optional).

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

**Step 4(b).** Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2022 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

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

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



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

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

- 1 Two jobs. If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3
2 Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a
b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b
c Add the amounts from lines 2a and 2b and enter the result on line 2c
3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc.
4 Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (along with any other additional amount you want withheld)

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



- 1 Enter an estimate of your 2022 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income
2 Enter: { \$25,900 if you're married filing jointly or qualifying widow(er), \$19,400 if you're head of household, \$12,950 if you're single or married filing separately }
3 If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-"
4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information
5 Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and 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.

**Married Filing Jointly or Qualifying Widow(er)**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$110	\$850	\$860	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,770	\$1,870
\$10,000 - 19,999	110	1,110	1,860	2,060	2,220	2,220	2,220	2,220	2,220	2,970	3,970	4,070
\$20,000 - 29,999	850	1,860	2,800	3,000	3,160	3,160	3,160	3,160	3,910	4,910	5,910	6,010
\$30,000 - 39,999	860	2,060	3,000	3,200	3,360	3,360	3,360	4,110	5,110	6,110	7,110	7,210
\$40,000 - 49,999	1,020	2,220	3,160	3,360	3,520	3,520	4,270	5,270	6,270	7,270	8,270	8,370
\$50,000 - 59,999	1,020	2,220	3,160	3,360	3,520	4,270	5,270	6,270	7,270	8,270	9,270	9,370
\$60,000 - 69,999	1,020	2,220	3,160	3,360	4,270	5,270	6,270	7,270	8,270	9,270	10,270	10,370
\$70,000 - 79,999	1,020	2,220	3,160	4,110	5,270	6,270	7,270	8,270	9,270	10,270	11,270	11,370
\$80,000 - 99,999	1,020	2,820	4,760	5,960	7,120	8,120	9,120	10,120	11,120	12,120	13,150	13,450
\$100,000 - 149,999	1,870	4,070	6,010	7,210	8,370	9,370	10,510	11,710	12,910	14,110	15,310	15,600
\$150,000 - 239,999	2,040	4,440	6,580	7,980	9,340	10,540	11,740	12,940	14,140	15,340	16,540	16,830
\$240,000 - 259,999	2,040	4,440	6,580	7,980	9,340	10,540	11,740	12,940	14,140	15,340	16,540	17,590
\$260,000 - 279,999	2,040	4,440	6,580	7,980	9,340	10,540	11,740	12,940	14,140	16,100	18,100	19,190
\$280,000 - 299,999	2,040	4,440	6,580	7,980	9,340	10,540	11,740	13,700	15,700	17,700	19,700	20,790
\$300,000 - 319,999	2,040	4,440	6,580	7,980	9,340	11,300	13,300	15,300	17,300	19,300	21,300	22,390
\$320,000 - 364,999	2,100	5,300	8,240	10,440	12,600	14,600	16,600	18,600	20,600	22,600	24,870	26,260
\$365,000 - 524,999	2,970	6,470	9,710	12,210	14,670	16,970	19,270	21,570	23,870	26,170	28,470	29,870
\$525,000 and over	3,140	6,840	10,280	12,980	15,640	18,140	20,640	23,140	25,640	28,140	30,640	32,240

**Single or Married Filing Separately**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$400	\$930	\$1,020	\$1,020	\$1,250	\$1,870	\$1,870	\$1,870	\$1,870	\$1,970	\$2,040	\$2,040
\$10,000 - 19,999	930	1,570	1,660	1,890	2,890	3,510	3,510	3,510	3,610	3,810	3,880	3,880
\$20,000 - 29,999	1,020	1,660	1,990	2,990	3,990	4,610	4,610	4,710	4,910	5,110	5,180	5,180
\$30,000 - 39,999	1,020	1,890	2,990	3,990	4,990	5,610	5,710	5,910	6,110	6,310	6,380	6,380
\$40,000 - 59,999	1,870	3,510	4,610	5,610	6,680	7,500	7,700	7,900	8,100	8,300	8,370	8,370
\$60,000 - 79,999	1,870	3,510	4,680	5,880	7,080	7,900	8,100	8,300	8,500	8,700	8,970	9,770
\$80,000 - 99,999	1,940	3,780	5,080	6,280	7,480	8,300	8,500	8,700	9,100	10,100	10,970	11,770
\$100,000 - 124,999	2,040	3,880	5,180	6,380	7,580	8,400	9,140	10,140	11,140	12,140	13,040	14,140
\$125,000 - 149,999	2,040	3,880	5,180	6,520	8,520	10,140	11,140	12,140	13,320	14,620	15,790	16,890
\$150,000 - 174,999	2,040	4,420	6,520	8,520	10,520	12,170	13,470	14,770	16,070	17,370	18,540	19,640
\$175,000 - 199,999	2,720	5,360	7,460	9,630	11,930	13,860	15,160	16,460	17,760	19,060	20,230	21,330
\$200,000 - 249,999	2,970	5,920	8,310	10,610	12,910	14,840	16,140	17,440	18,740	20,040	21,210	22,310
\$250,000 - 399,999	2,970	5,920	8,310	10,610	12,910	14,840	16,140	17,440	18,740	20,040	21,210	22,310
\$400,000 - 449,999	2,970	5,920	8,310	10,610	12,910	14,840	16,140	17,440	18,740	20,040	21,210	22,470
\$450,000 and over	3,140	6,290	8,880	11,380	13,880	16,010	17,510	19,010	20,510	22,010	23,380	24,680

**Head of Household**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$760	\$910	\$1,020	\$1,020	\$1,020	\$1,190	\$1,870	\$1,870	\$1,870	\$2,040	\$2,040
\$10,000 - 19,999	760	1,820	2,110	2,220	2,220	2,390	3,390	4,070	4,070	4,240	4,440	4,440
\$20,000 - 29,999	910	2,110	2,400	2,510	2,680	3,680	4,680	5,360	5,530	5,730	5,930	5,930
\$30,000 - 39,999	1,020	2,220	2,510	2,790	3,790	4,790	5,790	6,640	6,840	7,040	7,240	7,240
\$40,000 - 59,999	1,020	2,240	3,530	4,640	5,640	6,780	7,980	8,860	9,060	9,260	9,460	9,460
\$60,000 - 79,999	1,870	4,070	5,360	6,610	7,810	9,010	10,210	11,090	11,290	11,490	11,690	12,170
\$80,000 - 99,999	1,870	4,210	5,700	7,010	8,210	9,410	10,610	11,490	11,690	12,380	13,370	14,170
\$100,000 - 124,999	2,040	4,440	5,930	7,240	8,440	9,640	10,860	12,540	13,540	14,540	15,540	16,480
\$125,000 - 149,999	2,040	4,440	5,930	7,240	8,860	10,860	12,860	14,540	15,540	16,830	18,130	19,230
\$150,000 - 174,999	2,040	4,460	6,750	8,860	10,860	12,860	15,000	16,980	18,280	19,580	20,880	21,980
\$175,000 - 199,999	2,720	5,920	8,210	10,320	12,600	14,900	17,200	19,180	20,480	21,780	23,080	24,180
\$200,000 - 449,999	2,970	6,470	9,060	11,480	13,780	16,080	18,380	20,360	21,660	22,960	24,250	25,360
\$450,000 and over	3,140	6,840	9,630	12,250	14,750	17,250	19,750	21,930	23,430	24,930	26,420	27,730



# 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
City, village, or post office		State
		ZIP code
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"/>		Single or Head of household <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher single rate <input type="checkbox"/> <b>Note:</b> If married but legally separated, mark an <b>X</b> in the <i>Single or Head of household</i> box.
<b>Complete the worksheet on page 4 before making any entries.</b> <b>1</b> Total number of allowances you are claiming for New York State and Yonkers, if applicable (from line 19) ..... <b>1</b> <input type="text"/> <b>2</b> Total number of allowances for New York City (from line 31) ..... <b>2</b> <input type="text"/>		
<b>Use lines 3, 4, and 5 below to have additional withholding per pay period under special agreement with your employer.</b> <b>3</b> New York State amount ..... <b>3</b> <input type="text"/> <b>4</b> New York City amount ..... <b>4</b> <input type="text"/> <b>5</b> Yonkers amount ..... <b>5</b> <input type="text"/>		

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.**

**Employer: Keep this certificate with your records.**

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 instructions):

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

### Important information

The 2021-2022 New York State budget was signed into law on April 19, 2021. Changes to New York State personal income tax have caused withholding tax changes for taxpayers with taxable income:

- more than \$2,155,350, and who are married filing jointly or a qualified widow(er);
- more than \$1,077,550, and who are single or married filing separately; or
- more than \$1,616,450, and who are head of household.

Accordingly, if you previously filed a Form IT-2104 and earn more than the amounts listed above, you should complete a new 2022 Form IT-2104 and give it to your employer.

### Changes effective for 2022

Form IT-2104 has been revised for tax year 2022. The worksheet on page 4 and the charts beginning on page 5, used to compute withholding allowances or to enter an additional dollar amount on line(s) 3, 4, or 5, have been revised. If you previously filed a Form IT-2104 and used the worksheet or charts, you should complete a new 2022 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 the federal Form W-4 you most recently submitted to your employer was for tax year 2019 or earlier, and you did not file Form IT-2104, your employer may use the same number of allowances you claimed on your federal Form W-4. Due to differences in federal and New York State tax law, this may result in the wrong amount of tax withheld for New York State, New York City, and Yonkers.

For tax years 2020 or later, withholding allowances are no longer reported on federal Form W-4. Therefore, if you submit a federal Form W-4 to your employer for tax year 2020 or later, and you do not file Form IT-2104, your employer may use zero as your number of allowances. 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 \$107,650 or more during the tax year.
- The total income of you and your spouse has increased to \$107,650 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 (submitted to your employer for tax year 2019 or earlier), and the disallowed allowances were claimed on your original Form IT-2104.
- You are a covered employee of an employer that has elected to participate in the Employer Compensation Expense Program.

### 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 and the Veterans Benefits and Transition 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 4 of the worksheet on page 4. 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 making estimated tax payments, 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 Tax Payment Voucher for Individuals*, or see *Need help?* on page 7.

**Other credits** (Worksheet line 14) – 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 14.

Single and NYAGI is:	Head of household and NYAGI is:	Married and NYAGI is:	Divide amount of expected credit by:
Less than \$215,400	Less than \$269,300	Less than \$323,200	63
Between \$215,400 and \$1,077,550	Between \$269,300 and \$1,616,450	Between \$323,200 and \$2,155,350	68
Between \$1,077,550 and \$5,000,000	Between \$1,616,450 and \$5,000,000	Between \$2,155,350 and \$5,000,000	96
Between \$5,000,000 and \$25,000,000	Between \$5,000,000 and \$25,000,000	Between \$5,000,000 and \$25,000,000	100
Over \$25,000,000	Over \$25,000,000	Over \$25,000,000	110

**Example:** *You are married and expect your New York adjusted gross income to be less than \$323,200. 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 63.  $160/63 = 2.5397$ . The additional withholding allowance(s) would be 3. Enter 3 on line 14.*

**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 \$107,650, 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 19 and line 31 (if applicable) between you and your working spouse.
- \$107,650 or more, use the chart(s) in Part 5 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 \$107,650, 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 \$107,650 and \$2,263,265, use the chart(s) in Part 6 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 \$107,650 or more, use the chart(s) in Part 5 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 15.

**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 16.75% (.1675) 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 5 or Part 6, 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.

**Employers**

**Box A** – If you are required to submit a copy of an employee's Form IT-2104 to the Tax Department because the employee claimed more than 14 allowances, mark an **X** in box A and send a copy of Form IT-2104 to: **NYS Tax Department, Income Tax Audit Administrator, Withholding Certificate Coordinator, W A Harriman Campus, Albany NY 12227-0865**. If the employee is also a new hire or rehire, see *Box B* instructions. See Publication 55, *Designated Private Delivery Services*, if not using U.S. Mail.

Due dates for sending certificates received from employees claiming more than 14 allowances are:

Quarter	Due date	Quarter	Due date
January – March	April 30	July – September	October 31
April – June	July 31	October – December	January 31

**Box B** – If you are submitting a copy of this form to comply with New York State's New Hire Reporting Program, mark an **X** in box B. Enter the first day any services are performed for which the employee will be paid wages, commissions, tips and any other type of compensation. For services based solely on commissions, this is the first day an employee working for commissions is eligible to earn commissions. Also, mark an **X** in the *Yes* or *No* box indicating if dependent health insurance benefits are available to this employee. If *Yes*, enter the date the employee qualifies for coverage. Mail the completed form, within 20 days of hiring, to: **NYS Tax Department, New Hire Notification, PO Box 15119, Albany NY 12212-5119**. To report newly-hired or rehired employees online instead of submitting this form, go to <https://www.nynewhire.com>.

(continued)

## Worksheet

**See the instructions before completing this worksheet.**

**Part 1 – Complete this part to compute your withholding allowances for New York State and Yonkers (line 1).**

6 Enter the number of dependents that you will claim on your state return ( <i>do not include yourself or, if married, your spouse</i> ) ....	<b>6</b>	
<b>For lines 7, 8, and 9, enter 1 for each credit you expect to claim on your state return.</b>		
7 College tuition credit .....	<b>7</b>	
8 New York State household credit .....	<b>8</b>	
9 Real property tax credit .....	<b>9</b>	
<b>For lines 10, 11, and 12, enter 3 for each credit you expect to claim on your state return.</b>		
10 Child and dependent care credit .....	<b>10</b>	
11 Earned income credit .....	<b>11</b>	
12 Empire State child credit .....	<b>12</b>	
13 New York City school tax credit: If you expect to be a resident of New York City for any part of the tax year, enter 2 .....	<b>13</b>	
14 Other credits ( <i>see instructions</i> ) .....	<b>14</b>	
15 Head of household status <b>and</b> only one job ( <i>enter 2 if the situation applies</i> ) .....	<b>15</b>	
16 Enter an estimate of your federal adjustments to income, such as deductible IRA contributions you will make for the tax year. Total estimate \$ _____. Divide this estimate by \$1,000. Drop any fraction and enter the number .....	<b>16</b>	
17 If you expect to be a covered employee of an employer who elected to pay the employer compensation expense tax in 2022, complete Part 3 below and enter the number from line 28 .....	<b>17</b>	
18 If you expect to itemize deductions on your state tax return, complete Part 2 below and enter the number from line 23. All others enter 0 .....	<b>18</b>	
19 Add lines 6 through 18. Enter the result here and on line 1. If you have more than one job, or if you and your spouse both work, see instructions for <i>Taxpayers with more than one job</i> or <i>Married couples with both spouses working</i> . .....	<b>19</b>	

**Part 2 – Complete this part only if you expect to itemize deductions on your state return.**

20 Enter your estimated NY itemized deductions for the tax year ( <i>see Form IT-196 and its instructions; enter the amount from line 49</i> )	<b>20</b>													
21 Based on your federal filing status, enter the applicable amount from the table below .....	<b>21</b>													
<b>Standard deduction table</b>														
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;">Single (cannot be claimed as a dependent) ....</td> <td style="padding: 2px;">\$ 8,000</td> <td style="padding: 2px;">Qualifying widow(er) .....</td> <td style="padding: 2px;">\$16,050</td> </tr> <tr> <td style="padding: 2px;">Single (can be claimed as a dependent) .....</td> <td style="padding: 2px;">\$ 3,100</td> <td style="padding: 2px;">Married filing jointly .....</td> <td style="padding: 2px;">\$16,050</td> </tr> <tr> <td style="padding: 2px;">Head of household .....</td> <td style="padding: 2px;">\$11,200</td> <td style="padding: 2px;">Married filing separate returns .....</td> <td style="padding: 2px;">\$ 8,000</td> </tr> </table>	Single (cannot be claimed as a dependent) ....	\$ 8,000	Qualifying widow(er) .....	\$16,050	Single (can be claimed as a dependent) .....	\$ 3,100	Married filing jointly .....	\$16,050	Head of household .....	\$11,200	Married filing separate returns .....	\$ 8,000		
Single (cannot be claimed as a dependent) ....	\$ 8,000	Qualifying widow(er) .....	\$16,050											
Single (can be claimed as a dependent) .....	\$ 3,100	Married filing jointly .....	\$16,050											
Head of household .....	\$11,200	Married filing separate returns .....	\$ 8,000											
22 Subtract line 21 from line 20 ( <i>if line 21 is larger than line 20, enter 0 here and on line 18 above</i> ) .....	<b>22</b>													
23 Divide line 22 by \$1,000. Drop any fraction and enter the result here and on line 18 above .....	<b>23</b>													

**Part 3 – Complete this part if you expect to be a covered employee of an employer that has elected to participate in the Employer Compensation Expense Program (line 17).**

24 Expected annual wages and compensation from electing employer in 2022 .....	<b>24</b>	
25 Line 24 minus \$40,000 (if zero or less, <b>stop</b> ) .....	<b>25</b>	
26 Line 25 multiplied by .05 .....	<b>26</b>	
27 Line 26 multiplied by .935 .....	<b>27</b>	
28 Divide line 27 by 65. Drop any fraction and enter the result here and on line 17 above .....	<b>28</b>	

**Part 4 – Complete this part to compute your withholding allowances for New York City (line 2).**

29 Enter the amount from line 6 above .....	<b>29</b>	
30 Add lines 15 through 18 above and enter total here .....	<b>30</b>	
31 Add lines 29 and 30. Enter the result here and on line 2 .....	<b>31</b>	



		Combined wages between \$1,185,400 and \$1,724,299										
Higher earner's wages		\$1,185,400 \$1,239,249	\$1,239,250 \$1,293,199	\$1,293,200 \$1,347,049	\$1,347,050 \$1,400,949	\$1,400,950 \$1,454,849	\$1,454,850 \$1,508,699	\$1,508,700 \$1,562,549	\$1,562,550 \$1,616,449	\$1,616,450 \$1,670,399	\$1,670,400 \$1,724,299	
\$592,650	\$646,499	\$5	\$8									
\$646,500	\$700,399	\$5	\$8	\$11	\$14							
\$700,400	\$754,299	\$5	\$8	\$11	\$14	\$17	\$20					
\$754,300	\$808,199	\$5	\$8	\$11	\$14	\$17	\$20	\$24	\$27			
\$808,200	\$862,049	\$5	\$8	\$11	\$14	\$17	\$20	\$24	\$27	\$30	\$33	
\$862,050	\$915,949	\$42	\$8	\$11	\$14	\$17	\$20	\$24	\$27	\$30	\$33	
\$915,950	\$969,899	\$36	\$45	\$11	\$14	\$17	\$20	\$24	\$27	\$30	\$33	
\$969,900	\$1,023,749	\$30	\$39	\$48	\$14	\$17	\$20	\$24	\$27	\$30	\$33	
\$1,023,750	\$1,077,549	\$36	\$33	\$42	\$52	\$17	\$20	\$24	\$27	\$30	\$33	
\$1,077,550	\$1,131,499	\$38	\$38	\$34	\$44	\$53	\$19	\$22	\$25	\$28	\$31	
\$1,131,500	\$1,185,399	\$23	\$38	\$38	\$35	\$44	\$53	\$19	\$22	\$25	\$28	
\$1,185,400	\$1,239,249	\$9	\$23	\$38	\$38	\$35	\$44	\$53	\$19	\$22	\$25	
\$1,239,250	\$1,293,199		\$9	\$23	\$38	\$38	\$35	\$44	\$53	\$19	\$22	
\$1,293,200	\$1,347,049			\$9	\$23	\$37	\$38	\$34	\$44	\$53	\$19	
\$1,347,050	\$1,400,949				\$9	\$23	\$38	\$38	\$35	\$44	\$53	
\$1,400,950	\$1,454,849					\$9	\$23	\$38	\$38	\$35	\$44	
\$1,454,850	\$1,508,699						\$9	\$23	\$38	\$38	\$34	
\$1,508,700	\$1,562,549							\$9	\$23	\$38	\$38	
\$1,562,550	\$1,616,449								\$9	\$23	\$38	
\$1,616,450	\$1,670,399									\$9	\$23	
\$1,670,400	\$1,724,299										\$9	

		Combined wages between \$1,724,300 and \$2,263,265										
Higher earner's wages		\$1,724,300 \$1,778,149	\$1,778,150 \$1,832,049	\$1,832,050 \$1,885,949	\$1,885,950 \$1,939,799	\$1,939,800 \$1,993,699	\$1,993,700 \$2,047,599	\$2,047,600 \$2,101,499	\$2,101,500 \$2,155,349	\$2,155,350 \$2,209,299	\$2,209,300 \$2,263,265	
\$862,050	\$915,949	\$36	\$39									
\$915,950	\$969,899	\$36	\$39	\$42	\$45							
\$969,900	\$1,023,749	\$36	\$39	\$42	\$45	\$48	\$52					
\$1,023,750	\$1,077,549	\$36	\$39	\$42	\$45	\$48	\$52	\$55	\$58			
\$1,077,550	\$1,131,499	\$34	\$38	\$41	\$44	\$47	\$50	\$53	\$56	\$1,234	\$1,263	
\$1,131,500	\$1,185,399	\$31	\$34	\$38	\$41	\$44	\$47	\$50	\$53	\$1,231	\$1,263	
\$1,185,400	\$1,239,249	\$28	\$31	\$34	\$38	\$41	\$44	\$47	\$50	\$1,228	\$1,260	
\$1,239,250	\$1,293,199	\$25	\$28	\$31	\$34	\$38	\$41	\$44	\$47	\$1,224	\$1,257	
\$1,293,200	\$1,347,049	\$22	\$25	\$28	\$31	\$34	\$38	\$41	\$44	\$1,221	\$1,253	
\$1,347,050	\$1,400,949	\$19	\$22	\$25	\$28	\$31	\$34	\$38	\$41	\$1,218	\$1,250	
\$1,400,950	\$1,454,849	\$53	\$19	\$22	\$25	\$28	\$31	\$34	\$38	\$1,215	\$1,247	
\$1,454,850	\$1,508,699	\$44	\$53	\$19	\$22	\$25	\$28	\$31	\$34	\$1,212	\$1,244	
\$1,508,700	\$1,562,549	\$34	\$44	\$53	\$19	\$22	\$25	\$28	\$31	\$1,209	\$1,241	
\$1,562,550	\$1,616,449	\$38	\$34	\$44	\$53	\$19	\$22	\$25	\$28	\$1,206	\$1,238	
\$1,616,450	\$1,670,399	\$37	\$38	\$34	\$44	\$53	\$19	\$22	\$25	\$1,203	\$1,235	
\$1,670,400	\$1,724,299	\$23	\$38	\$38	\$35	\$44	\$53	\$19	\$22	\$1,200	\$1,232	
\$1,724,300	\$1,778,149	\$9	\$23	\$38	\$38	\$35	\$44	\$53	\$19	\$1,197	\$1,229	
\$1,778,150	\$1,832,049		\$9	\$23	\$38	\$38	\$35	\$44	\$53	\$1,193	\$1,225	
\$1,832,050	\$1,885,949			\$9	\$23	\$38	\$38	\$35	\$44	\$1,228	\$1,222	
\$1,885,950	\$1,939,799				\$9	\$23	\$38	\$38	\$34	\$1,218	\$1,257	
\$1,939,800	\$1,993,699					\$9	\$23	\$38	\$38	\$1,209	\$1,247	
\$1,993,700	\$2,047,599						\$9	\$23	\$38	\$1,212	\$1,238	
\$2,047,600	\$2,101,499							\$9	\$23	\$1,212	\$1,241	
\$2,101,500	\$2,155,349								\$9	\$1,197	\$1,241	
\$2,155,350	\$2,209,299									\$16	\$52	
\$2,209,300	\$2,263,265										\$16	

**Note:** These charts do not account for additional withholding in the following instances:

- a married couple with both spouses working, where one spouse's wages are more than \$1,131,632 but less than \$2,263,265, and the other spouse's wages are also more than \$1,131,632 but less than \$2,263,265;
- married taxpayers with only one spouse working, and that spouse works more than one job, with wages from each job under \$2,263,265, but combined wages from all jobs is over \$2,263,265.

If you are in one of these situations and you would like to request an additional dollar amount of withholding from your wages, contact the Tax Department for assistance (see *Need help?* on page 7).

**Part 6** – These charts are only for single taxpayers and head of household taxpayers with more than one job, and whose combined wages are between \$107,650 and \$2,263,265.

Enter the additional withholding dollar amount on line 3.

The additional dollar amount, as shown below, is accurate for a weekly payroll. If you are not paid on a weekly basis, you will need to adjust these dollar amount(s). For example, if you are paid biweekly, you must double the dollar amount(s) computed.

		Combined wages between \$107,650 and \$538,749										
Higher wage		\$107,650 \$129,249	\$129,250 \$150,749	\$150,750 \$172,299	\$172,300 \$193,849	\$193,850 \$236,949	\$236,950 \$280,099	\$280,100 \$323,199	\$323,200 \$377,099	\$377,100 \$430,949	\$430,950 \$484,899	\$484,900 \$538,749
\$53,800	\$75,299	\$12	\$19									
\$75,300	\$96,799	\$12	\$20	\$28	\$29							
\$96,800	\$118,399	\$8	\$16	\$24	\$27	\$29						
\$118,400	\$129,249	\$2	\$10	\$18	\$21	\$26	\$40					
\$129,250	\$139,999		\$4	\$14	\$17	\$23	\$46					
\$140,000	\$150,749		\$2	\$9	\$13	\$19	\$46	\$47				
\$150,750	\$161,549			\$3	\$9	\$15	\$46	\$46				
\$161,550	\$172,499			\$1	\$7	\$12	\$46	\$48	\$46			
\$172,500	\$193,849				\$3	\$10	\$44	\$51	\$49	\$52		
\$193,850	\$236,949					\$12	\$38	\$53	\$53	\$55	\$45	
\$236,950	\$280,099						\$10	\$20	\$33	\$31	\$35	\$18
\$280,100	\$323,199							\$7	\$18	\$31	\$26	\$32
\$323,200	\$377,099								\$8	\$20	\$31	\$27
\$377,100	\$430,949									\$8	\$20	\$31
\$430,950	\$484,899										\$8	\$20
\$484,900	\$538,749											\$8

		Combined wages between \$538,750 and \$1,185,399											
Higher wage		\$538,750 \$592,649	\$592,650 \$646,499	\$646,500 \$700,399	\$700,400 \$754,299	\$754,300 \$808,199	\$808,200 \$862,049	\$862,050 \$915,949	\$915,950 \$969,899	\$969,900 \$1,023,749	\$1,023,750 \$1,077,549	\$1,077,550 \$1,131,499	\$1,131,500 \$1,185,399
\$236,950	\$280,099	\$11											
\$280,100	\$323,199	\$9	\$8										
\$323,200	\$377,099	\$33	\$8	\$8	\$8								
\$377,100	\$430,949	\$27	\$33	\$8	\$8	\$8	\$8						
\$430,950	\$484,899	\$31	\$27	\$33	\$8	\$8	\$8	\$8	\$8				
\$484,900	\$538,749	\$20	\$31	\$27	\$33	\$8	\$8	\$8	\$8	\$8	\$8		
\$538,750	\$592,649	\$8	\$20	\$31	\$27	\$33	\$8	\$8	\$8	\$8	\$8	\$604	\$636
\$592,650	\$646,499		\$8	\$20	\$31	\$27	\$33	\$8	\$8	\$8	\$8	\$604	\$636
\$646,500	\$700,399			\$8	\$20	\$31	\$27	\$33	\$8	\$8	\$8	\$604	\$636
\$700,400	\$754,299				\$8	\$20	\$31	\$27	\$33	\$8	\$8	\$604	\$636
\$754,300	\$808,199					\$8	\$20	\$31	\$27	\$33	\$8	\$604	\$636
\$808,200	\$862,049						\$8	\$20	\$31	\$27	\$33	\$604	\$636
\$862,050	\$915,949							\$8	\$20	\$31	\$27	\$629	\$636
\$915,950	\$969,899								\$8	\$20	\$31	\$623	\$661
\$969,900	\$1,023,749									\$8	\$20	\$627	\$655
\$1,023,750	\$1,077,549										\$8	\$616	\$659
\$1,077,550	\$1,131,499											\$16	\$52
\$1,131,500	\$1,185,399												\$16

(Part 6 continued on page 8)

#### Privacy notification

See our website or Publication 54, *Privacy Notification*.

#### Need help?



Visit our website at [www.tax.ny.gov](http://www.tax.ny.gov)

- get information and manage your taxes online
- check for new online services and features

#### Telephone assistance

Automated income tax refund status: 518-457-5149

Personal Income Tax Information Center: 518-457-5181

To order forms and publications: 518-457-5431

Text Telephone (TTY) or TDD  
equipment users Dial 7-1-1 for the  
New York Relay Service





## Student Assistant and College Work Study Retirement Election/History Form

NAME (please print): \_\_\_\_\_

SS#: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

As a College Work Study and Student Assistant Employee you have the option to join the New York State Employees Retirement System. Please select your option below:

**1. New York State Employee's Retirement System** – A signed application and 3% payroll deduction required. If this is the option you select, please see Payroll Staff for a membership application.

**2. Already a member of NY State Employees Retirement System. If you are already a member, your election is mandatory. Failure to report membership will result in future arrears and/or possible penalties.** A new application is required. If the beneficiary information is updated, the form must be notarized.

Date of membership: \_\_\_\_\_

Registration Number: \_\_\_\_\_

Tier: \_\_\_\_\_

**3. I have been advised of my eligibility and elect to **decline membership** in the Employees Retirement System at this time.**

**4. I have been informed of my eligibility to participate in the Voluntary Savings Plan and/or the NYS Deferred Compensation or a ROTH IRA Plan**

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



# DIRECT DEPOSIT FORM FOR NYS EMPLOYEES

RETURN COMPLETED FORM TO YOUR AGENCY/DEPARTMENT PAYROLL OR PERSONNEL OFFICE

AC 2772 (REV 01/2021)

## SECTION A: EMPLOYEE INFORMATION (REQUIRED)

<b>NAME</b> (LAST, FIRST, MI)	<b>NYS EMLID</b> N	<b>LAST 4 SSN</b>
<b>PHONE</b> (AREA CODE + PHONE NUMBER) ( )	<b>WORK EMAIL</b>	
<b>HOME ADDRESS</b> (STREET, CITY, STATE, ZIP CODE)		

## SECTION B: BALANCE ACCOUNT INFORMATION (REQUIRED)

Participating in full Direct Deposit requires one balance account; this account will receive any excess of funds after all other distributions are deposited as indicated. The balance account designated will be last in the deposit order. Non-payroll amounts, such as travel reimbursements, will be deposited in the balance account. If no other accounts are listed, the full net pay will be deposited into the balance account. The employee's name **must** appear on the account. A voided check or written verification from the financial institution showing the account number, routing number, and name(s) on the account must accompany this form for the balance account.

BALANCE ACCOUNT (REQUIRED)			ACTION	New	Change Account	Add/Change Joint Account Holder
TYPE	Checking	Savings	ACCOUNT #	ROUTING #		
FINANCIAL INSTITUTION						DISTRIBUTION <input checked="" type="checkbox"/> Excess

## SECTION C: ADDITIONAL ACCOUNT INFORMATION (OPTIONAL)

Up to **seven** fixed amount or percentage deposits may be processed in addition to the balance account listed in Section B. The employee's name **must** appear on the account(s). A voided check or written verification from the financial institution showing the account number, routing number, and name(s) on the account must accompany this form for each account listed.

<b>DEPOSIT ORDER-1</b>	ACTION	Add	Change Distribution	Add/Change Joint Account Holder	Cancel
TYPE	Checking	Savings	ACCOUNT #	ROUTING #	
FINANCIAL INSTITUTION					
DISTRIBUTION \$_____ or _____%					
<b>DEPOSIT ORDER-2</b>	ACTION	Add	Change Distribution	Add/Change Joint Account Holder	Cancel
TYPE	Checking	Savings	ACCOUNT #	ROUTING #	
FINANCIAL INSTITUTION					
DISTRIBUTION \$_____ or _____%					
<b>DEPOSIT ORDER-3</b>	ACTION	Add	Change Distribution	Add/Change Joint Account Holder	Cancel
TYPE	Checking	Savings	ACCOUNT #	ROUTING #	
FINANCIAL INSTITUTION					
DISTRIBUTION \$_____ or _____%					
<b>DEPOSIT ORDER-4</b>	ACTION	Add	Change Distribution	Add/Change Joint Account Holder	Cancel
TYPE	Checking	Savings	ACCOUNT #:	ROUTING #	
FINANCIAL INSTITUTION					
DISTRIBUTION \$_____ or _____%					
<b>DEPOSIT ORDER-5</b>	ACTION	Add	Change Distribution	Add/Change Joint Account Holder	Cancel
TYPE	Checking	Savings	ACCOUNT #	ROUTING #	
FINANCIAL INSTITUTION					
DISTRIBUTION \$_____ or _____%					
<b>DEPOSIT ORDER-6</b>	ACTION	Add	Change Distribution	Add/Change Joint Account Holder	Cancel
TYPE	Checking	Savings	ACCOUNT #	ROUTING #	
FINANCIAL INSTITUTION					
DISTRIBUTION \$_____ or _____%					
<b>DEPOSIT ORDER-7</b>	ACTION	Add	Change Distribution	Add/Change Joint Account Holder	Cancel
TYPE	Checking	Savings	ACCOUNT #	ROUTING #	
FINANCIAL INSTITUTION					
DISTRIBUTION \$_____ or _____%					

# DIRECT DEPOSIT FORM FOR NYS EMPLOYEES

RETURN COMPLETED FORM TO YOUR AGENCY/DEPARTMENT PAYROLL OR PERSONNEL OFFICE

AC 2772 (REV 01/2021)

## SECTION D: DIRECT DEPOSIT STATEMENT OPTIONS (OPTIONAL)

Check the box to opt out of receiving a printed copy of your direct deposit pay stub:

Go Paperless\* - I do not want a printed copy of my Direct Deposit pay stub sent to me. I understand that I will **not** receive a printed copy of my Direct Deposit pay stub. I understand that I can view and print my electronic pay stubs as well as change my Direct Deposit statement option with NYS Payroll Online (NYSPO): <https://psonline.osc.ny.gov>

\*Go Paperless is only provided to agencies enrolled in NYSPO. Contact your payroll officer or Human Resources office to determine whether your agency is enrolled in NYSPO.

## SECTION E: AUTHORIZATION (REQUIRED)

The joint account holder for accounts listed in Sections B and C, if any, must sign on the corresponding line for new/additional accounts or changes in account holder(s). By signing this form, the employee and any joint account holder 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.

BALANCE ACCOUNT JOINT ACCOUNT HOLDER	DATE
DEPOSIT ORDER-1 JOINT ACCOUNT HOLDER	DATE
DEPOSIT ORDER-2 JOINT ACCOUNT HOLDER	DATE
DEPOSIT ORDER-3 JOINT ACCOUNT HOLDER	DATE
DEPOSIT ORDER-4 JOINT ACCOUNT HOLDER	DATE
DEPOSIT ORDER-5 JOINT ACCOUNT HOLDER	DATE
DEPOSIT ORDER-6 JOINT ACCOUNT HOLDER	DATE
DEPOSIT ORDER-7 JOINT ACCOUNT HOLDER	DATE

**I certify that I read and understand the instructions to this form, including the authorization for recovery.** In signing this form, I authorize all of my NYS salary payments to be sent to the designated financial institution(s) to be deposited into the specified account(s), and all non-payroll amounts due to me to be sent to the designated financial institution to be deposited into the balance account designated. I understand that this form supersedes any previous elections I have made, and that changes may take up to two payroll periods to become effective.

**EMPLOYEE SIGNATURE** \_\_\_\_\_ **DATE** \_\_\_\_\_

### CANCELLATIONS

The agreement represented by this authorization will remain in effect until canceled by the employee, the financial institution, or the State agency. 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. 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.

### 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.