

# CERTIFIED POOL MECHANICS 1, INC.

## Employment Application



APPLICANT INFORMATION													
Last Name				First				M.I.		Date			
Street Address						Apartment/Unit #							
City				State				ZIP					
Phone				E-mail Address									
Date Available				Social Security No.				Desired Salary					
Position Applied for													
Are you a citizen of the United States?				YES <input type="checkbox"/>		NO <input type="checkbox"/>		If no, are you authorized to work in the U.S.?				YES <input type="checkbox"/> NO <input type="checkbox"/>	
Have you ever worked for this company?				YES <input type="checkbox"/>		NO <input type="checkbox"/>		If so, when?					
Have you ever been convicted of a felony?				YES <input type="checkbox"/>		NO <input type="checkbox"/>		If yes, explain					
EDUCATION													
High School				Address									
From		To		Did you graduate?		YES <input type="checkbox"/>		NO <input type="checkbox"/>		Degree			
College				Address									
From		To		Did you graduate?		YES <input type="checkbox"/>		NO <input type="checkbox"/>		Degree			
Other				Address									
From		To		Did you graduate?		YES <input type="checkbox"/>		NO <input type="checkbox"/>		Degree			
REFERENCES													
<i>Please list three professional references.</i>													
Full Name						Relationship							
Company						Phone							
Address													
Full Name						Relationship							
Company						Phone							
Address													
Full Name						Relationship							
Company						Phone							
Address													

<b>PREVIOUS EMPLOYMENT</b>			
Company		Phone	
Address		Supervisor	
Job Title	Starting Salary	\$	Ending Salary \$
Responsibilities			
From	To	Reason for Leaving	
May we contact your previous supervisor for a reference? YES <input type="checkbox"/> NO <input type="checkbox"/>			
Company		Phone	
Address		Supervisor	
Job Title	Starting Salary	\$	Ending Salary \$
Responsibilities			
From	To	Reason for Leaving	
May we contact your previous supervisor for a reference? YES <input type="checkbox"/> NO <input type="checkbox"/>			
Company		Phone	
Address		Supervisor	
Job Title	Starting Salary	\$	Ending Salary \$
Responsibilities			
From	To	Reason for Leaving	
May we contact your previous supervisor for a reference? YES <input type="checkbox"/> NO <input type="checkbox"/>			

<b>MILITARY SERVICE</b>	
Branch	From To
Rank at Discharge	Type of Discharge
If other than honorable, explain	

<b>DISCLAIMER AND SIGNATURE</b>	
I certify that my answers are true and complete to the best of my knowledge.	
If this application leads to employment, I understand that false or misleading information in my application or interview may result in my release.	
Signature	Date



• CERTIFIED •  
**POOL MECHANICS 1 INC.**

DIRECT DEPOSIT FORM

EMPLOYEE NAME: \_\_\_\_\_

BANK ACCOUNT NAME: \_\_\_\_\_

ACCOUNT TYPE: \_\_\_\_\_

BANK ACCOUNT NUMBER: \_\_\_\_\_

BANK ACCOUNT ROUTING NUMBER: \_\_\_\_\_

DEPOSIT NET PAY CHECK: \_\_\_\_\_

SPLIT CHECK: \_\_\_\_\_

EMPLOYEE SIGNATURE: \_\_\_\_\_

## EMPLOYER GUIDELINES FOR DRIVING REQUIREMENTS

**CDL License**-All drivers must have a CDL-D license before operating motor vehicles larger than 25,999 pounds.

Certified Pool Mechanics, Inc. deems the following conduct unacceptable with respect to the employee's operation of a motor vehicle:

- Driving under the influence of any drugs or alcohol
- Driver's license suspensions
- Tickets for reckless driving
- Tickets for leaving the scene of an accident
- Felonies
- Tickets for passing of a school bus while loading and unloading
- Tickets for failure to yield right of way for an emergency vehicle
- More than 1 or 2 speeding tickets
- More than 6 points in moving violations
- Repeated/frequent driving violations and/or problems

All licenses will be reviewed at least once a year and randomly during the year at our discretion. All drivers are to report to the owner/supervisor when a ticket has been received whether on duty or not.

Employees are to sign and acknowledge that they have read and understand the above conditions and that driving and employment privileges will be directly related to the above.

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Employee Name-printed

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Employee Signature

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Date

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CPM Authorized Signature

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Date

## COMPANY SAFETY POLICY

This Company is committed to safety and has developed a policy to protect you from injury on the job. Your help is vital for your own protection. Please observe the following safety rules at all times.

1. **No alcohol or drugs** will be used on the job at any time.
2. **Report all job accidents the same day** the accident occurs.
3. All non-emergency **treatment for accidents must be authorized** by your supervisor first.
4. **Wear seat belts at all times** while on company business.
5. **You are responsible** for keeping the area where you work clean and neat at all times.
6. **Do not remove or bypass any guards** on any machinery at any time.
7. Ask your supervisor if you need additional equipment or instruction to **get the job done safely.**
8. Lift with your legs not your back and **get assistance with loads over 50 lbs.**
9. Advise your supervisor of any hazardous conditions.
10. **Follow all other written and spoken safety rules.**

I have read these rules, understand them, and will obey them for my own benefit.

\_\_\_\_\_  
Employee Name-printed

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
CPM Authorized Signature

\_\_\_\_\_  
Date

# CERTIFIED POOL MECHANICS 1, INC.

## Distracted Driving Policy

Please read the Distracted Driving Policy, sign and return to your supervisor.

In order to increase employee safety and eliminate unnecessary risks behind the wheel, [Company Name] has enacted a Distracted Driving Policy, effective [Date]. We are committed to ending the epidemic of distracted driving, and have created the following rules, which apply to any employee operating a company vehicle or using a company-issued cell phone while operating a personal vehicle:

- Company employees may not use a hand-held cell phone while operating a vehicle – whether the vehicle is in motion or stopped at a traffic light. This includes, but is not limited to, answering or making phone calls, engaging in phone conversations, and reading or responding to emails, instant messages, and text messages.
- If company employees need to use their phones, they must pull over safely to the side of the road or another safe location.
- Additionally, company employees are required to:
  - Turn cell phones off or put them on silent or vibrate before starting the car.
  - Consider modifying voice mail greetings to indicate that you are unavailable to answer calls or return messages while driving.
  - Inform clients, associates and business partners of this policy as an explanation of why calls may not be returned immediately.
- [Company consequences for failing to follow policy]

I acknowledge that I have received a written copy of the Distracted Driving Policy, that I fully understand the terms of this policy, that I agree to abide by these terms, and that I am willing to accept the consequences of failing to follow the policy.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Employee Name (printed)

MVR RELEASE FORM

ATTN: MVR DEPARTMENT

I hereby authorize Certified Pool Mechanics 1, Inc. and its agent to request and receive any motor vehicle or driving history record pertaining to me which may be in the files an any state or local Department of Motor Vehicles Agency. They may share this information with companies, employers, etc. for purposes of hiring, employment, underwriting, securing insurance coverage or other lawful purposes.

Full name printed: \_\_\_\_\_  
First Middle Last

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

Driver's License #: \_\_\_\_\_ State: \_\_\_\_\_

Date of Birth: \_\_\_\_\_ Sex: (check box) Male Female

Soc. Sec. No.: \_\_\_\_\_

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

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

## EMPLOYEE BENEFITS-HOURLY AND FIELD PERSONNEL

### **WORKER'S COMPENSATION:**

Employer will provide Workers' Compensation Insurance for Employee. Procedures for Workers' Compensation:

- 1) Notify supervisor immediately
- 2) Notify office to report claim
- 3) Office will then advise the procedure to follow

### **REQUEST FOR TIME OFF:**

This is a request for time off. It is not automatic that the employee shall be granted the requested time off. Employee's written request should be furnished to Employer a minimum of ten (10) working days prior to the requested leave and subsequently approved by Employer. The requirement of advance written request may be waived only in the case of emergency and at the sole discretion of the Employer. Examples of an emergency would be the death or critical illness of a family member of the Employee's immediate family. The request form must be completed and signed by the Employee's immediate supervisor.

### **PERSONAL LEAVE:**

The Employee shall be entitled to five (5) days of unpaid personal leave, provided Employee's advance written request is furnished to Employer a minimum of ten (10) working days prior to the requested leave and subsequently approved by Employer. The requirement of advance written request may be waived only in the case of emergency and at the sole discretion of the Employer. Examples of an emergency would be the death or critical illness of a family member of the Employee's immediate family. The request form must be completed and signed by the Employee's immediate supervisor.

### **VACATION:**

The Employee, upon and only after one year of employment with the Employer, shall be entitled to five (5) days paid vacation. After four (4) years of employment, Employee is entitled to receive (10) days paid vacation. This will be the cap on paid vacation for hourly and field personnel. There will be no pay in lieu of vacation. We want you to take your time off and get refreshed. Any unused vacation does not roll over into the next year. Termination of employment, whether voluntary or not, will result in a forfeit of any vacation time not yet used.

### **PAID HOLIDAYS:**

The following are the four (4) paid holidays by Certified Pool Mechanics 1, Inc. You will be paid for eight (8) holiday hours:

1. New Year's Day
2. Independence Day
3. Thanksgiving
4. Christmas



## DRIVER'S ACCIDENT REPORTING KIT

### Attachment 1

### KEEP THIS IN YOUR VEHICLE FOR USE WHEN IN AN ACCIDENT

#### FIRST

- Stop immediately and determine if there is damage to your vehicle or to another vehicle.
- Place emergency flags or flares along the roadside preceding the accident site.
- Contact the appropriate medical personnel as soon as possible.
- Direct someone to contact the local law enforcement agency; or, if possible, call them yourself.
- Notify your employer of the accident as soon as possible.

#### SECOND

- Obtain:
  1. Names, addresses, and phone numbers of drivers and occupants Of the other car(s),
  2. Names, addresses, and phone numbers of anyone injured, and
  3. Names, addresses, and phone numbers of any witnesses.
- Complete the enclosed Auto Accident Report Form (Attachment 2) promptly and submit it to your employer.

#### IMPORTANT

- Do not make or give a statement to anyone except:
  1. A law enforcement officer
  2. A representative from your employer
  3. A claims representative from FCCI Insurance Group
- Do not make any settlements with anyone, and do not argue about the accident or who is at fault for the accident.
- If the accident involves an unattended vehicle or fixed object, take reasonable steps to locate and notify the owner. If the owner cannot be found, leave a notice in a conspicuous place on the vehicle or object, listing your name and address, the name of your employer, and the phone number for your employer.

### REPORT CLAIMS TO THE OFFICE

Let FCCI decide if the claim is important or not. Every incident involving an automobile regardless of the driver's or insured's assessment of fault, should be reported to FCCI with as complete information as possible including names, addresses, and phone numbers of all involved parties and witnesses. **DO NOT ADMIT FAULT OR SIGN ANYTHING EXCEPT A TRAFFIC CITATION** until you are told to do so by FCCI.

## EMPLOYMENT AGREEMENT

This employment agreement ("Agreement"), made this day the \_\_\_\_\_ of \_\_\_\_\_, 20\_\_\_\_ between Certified Pool Mechanics 1, Inc. ("Employer"), having its principal place of business at 12960 Commerce Lakes Drive, Suite 227, Fort Myers, FL 33913 and \_\_\_\_\_ ("Employee"),

In consideration of the mutual covenants contained in this Agreement, and for the other good and valuable consideration each flowing from one party to another, the Employer and Employee hereby agrees as follows:

- **EMPLOYMENT:** Employer hereby employs Employee as \_\_\_\_\_  
The employee hereby accepts such employment in accordance with the terms and conditions of this contract.
- **DUTIES OF EMPLOYEE:** The Employee shall have the following duties:  
Any and all tasks required by the employer.
- **TERM:** The Employee shall at all time be an employee at will.
- **COMPENSATION:** The Employee shall at all times be paid as follows:  
(Hourly, Piecework, Salary).

### **CONFIDENTIAL INFORMATION**

- Employee hereby acknowledges that in order to perform Employee's duties as an Employee of Employer, Employee has received, and will in the future be given access to, certain specific and confidential trade secrets, and proprietary information in the form of customer lists, records, data, customer and/or vendor information and practices, marketing methods, and Employee information (hereinafter collectively referred to as "Confidential Information" developed and owned by Employer concerning the business and products of the Employer). Employee acknowledges, and has been advised, that the Employer has accumulated Confidential Information over many years in business and at great expense. Employer's business has grown rapidly as a result of the Employer's unique selling and construction techniques, and should this Confidential Information be communicated to the public and/or competitors of Employers, legal action will be taken.
- **NON-DISCLOSURES:** Having acknowledged the importance of the Confidential Information described herein, Employee agrees that Employee will not, directly or indirectly, disclose or utilize, or cause or permit to be disclosed or utilized, to any person or any entity whatsoever any Confidential Information, acquired or

enhances by and pursuant to Employee's employment with Employer under this Agreement, or otherwise.

- PERMITTED DISCLOSURE: Employee may utilize the Confidential Information only to the extent reasonably necessary and required in the discharge of Employee's duties as Employee of the Employer, and as specifically authorized by Employer.
- DUPLICATION: Employee shall not without the prior written consent of the Employer, duplicate, or cause or permit to be duplicated, any material (including without limitation, written or typed, or printed material or material embodied in other forms including embodiment on computer disc and tapes) included within the definition of confidential Information as described herein.
- RESTRICTED USE: Except as specifically provided herein, Employee will not, directly or indirectly, use, or permit to be used, confidential Information acquired pursuant to Employee's employment with Employer, or otherwise, at any time or in any manner, except with the prior written consent or use of Employee's own benefit, or authorize anyone else to publish, disclose, or make use of, any Confidential Information shall cease to be secret as evidenced by general public knowledge.
- RETURN OF INFORMATION: Employee shall, immediately upon request of Employer, return to Employer all originals, copies or other embodiments of Confidential Information received by Employee, as a result of Employee's employment with Employer. Employee will not retain, or cause or permit to be retained, any copies or other embodiments of the materials so returned.
- REMEDIES: The parties hereto expressly acknowledge and stipulate to the importance or restricting the dissemination and use of the Confidential Information, except to the extent that such information becomes published or becomes a matter of public knowledge through no action of the Employee. The parties further agree that the remedy at law for any breach of the provisions would be inadequate, and that, in addition to any other remedies Employer may have, Employer shall be entitled to temporary and permanent injunctive relief. The parties herein further agree that it is foreseeable that the breach by the Employee of this Agreement may result in substantial loss of profits or other damages to Employer and that, in addition to any other remedies Employer may have, Employer shall be entitled to monetary damages upon actual proof. No right of remedy herein conferred on or reserved to Employer is intended to be exclusive of any other remedy or right, and each and every right or remedy shall be cumulative and in addition to any right or remedy given hereunder or now or hereafter existing at law or in equity or by statute.

- **TERMINATION OF EMPLOYMENT:** The termination of Employee's employment with the Employer or the expiration of the term of the Agreement, shall not affect Employee's continued obligations with respect to the Confidential Information disclosed during the term of the Employee's employment with the Employer.
  
- **SCOPE OF COVENANTS:** Each of the covenants of Employee contained in this agreement shall be construed as a separate and independent covenant covering the respective subject matter of the covenant. If any covenant of this agreement shall be determined to be unenforceable in any one or more county, state or country, that covenant shall not be affected with respect to every other county, state or country. Any covenant determined to be unenforceable by a court of law shall likewise have no effect upon any other covenant of this agreement, each covenant being construed as severable and independent.
  
- **ENFORCEABILITY OF COVENANTS:** In the event that one or more of the above described covenants, or portions thereof, is determined to be illegal, unlawful and/or unenforceable, the remainder of this covenant shall not be affected thereby, and each remaining provision or portion thereof shall continue to be valid and effective and shall be enforceable to the fullest extent permitted by law.

#### **COVENANT NOT TO COMPETE AND/OR SOLICIT ACCOUNTS AND EMPLOYEES**

- During the term of the agreement and for three (3) years following termination of the employment for any cause or reason, Employee shall not in any way, directly or indirectly, either as an individual, or as a partner, agent, employee, or as a shareholder, officer or director or a corporation on behalf of, or in conjunction with, any one or more of the following in any manner which would tend to give the public the impression that it is competing in a business similar to that in which Employer has been or is engaged:
  - Solicit, divert, take away or attempt to take away, or interface with any of the Employer's present or prospective customers, candidates or business contracts or prospects, including but not limited to facilities, organizations and/or candidates for employment who have listed job request for placement with Employer within one hundred eighty (180) days prior to the termination of the employment of Employee, for any reason;
  - Solicit, entice or otherwise induce any Employee of Employer, either to leave the employ of Employer, or to provide services for any competing businesses, or both;
  - Hire, employ, endeavor to employ or associate with, for business purposes, in any competing business, any person, employed by

Employer at any time during the last one (1) year prior to the termination of the employment of Employee, for any reason.

In the event the three (3) year duration contemplated in this agreement is deemed by any court of law to be excessive in duration and/or geographic scope, then the parties agree that this clause will not fail, and instead, the parties shall substitute the maximum duration and/or geographic scope permitted by the court of law in question.

- Remedies: The parties hereto expressly acknowledge and stipulate to the importance of this Covenant Not to Compete and or Solicit accounts and or employees, and they further agree that the remedy at law for any breach of this covenant would be inadequate, and that, in addition to any other remedies Employer may have, Employer shall be entitled to temporary and permanent injunctive relief. The parties herein further agree that it is foreseeable that the breach by Employee of this Agreement may result in substantial loss of profits or other damages to Employer, and that, in addition to any other remedies Employer may have, Employer shall be entitled to monetary damages upon actual proof. No right or remedy herein conferred upon or reserved to Employer is intended to be exclusive of any other remedy or right, and each and every right or remedy shall be cumulative and in addition to any right or shall be cumulative and in addition to any right or remedy given hereunder or now or hereafter existing at law or equity or by statute.

#### **COSTS AND ATTORNEY'S FEES**

In the event of breach of this Agreement by either the Employer or the Employee resulting in damages to the other party, that party may recover all damages from the breaching party. If any action at law or in equity, judicial or non-judicial, as necessary to enforce, modify, rescind, or interpret the terms of this Agreement, the prevailing party shall be entitled to reasonable attorney's fees, costs and any other relief to which they are entitled including those arising out of appellate proceedings.

#### **GOVERNING LAW, VENUE, WAIVER OF JURY TRIAL**

This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. Any action on this Agreement shall be brought exclusively in Lee County, Florida. Each of the parties does hereby agree to waive the right to Trial by Jury.

#### **ENTIRE AGREEMENT**

This Agreement represents the entire agreement of the parties, and supersedes any and all agreements, whether oral or in writing, between the parties with respect to employment of Employee. Any modification of this Agreement will be effective only if it is in writing and must be signed by all parties.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
CPM Authorized Signature

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Witness

## COMPANY VEHICLE AGREEMENT

Upon assuming the position of \_\_\_\_\_ with Certified Pool Mechanics 1, Inc. (herein referred to as the Company), as appropriate, effective \_\_\_\_\_, I will be allowed to use a Company vehicle to perform my job duties. As such, the vehicle is a tool related to the performance of specific jobs, and is never to be considered a part of compensation. Therefore, should I be transferred or promoted in the future to a position within the Company for which a vehicle is not deemed an appropriate or necessary tool, I will cease to have the use of the vehicle.

**I agree to abide by the following when a Company vehicle is in my care, custody or control:**

- I will use the Company vehicle only for Company business and never for personal use unless specifically authorized, in writing, by my supervisor or another Company person having authority to authorize such use.
- If personal use of the vehicle is specifically authorized, only I will drive the vehicle.
- I will practice sound defensive driving techniques and otherwise exercise reasonable care in the operation of the Company vehicle.
- When used for Company business, only Company employees or other persons being transported for business purposes will be allowed to ride in, or enter the Company vehicle, and only other authorized Company personnel will be permitted to drive it.
- I will not drive the Company vehicle while consuming alcoholic beverages or other drugs or while under the influence of alcohol or other drugs, nor will I allow anyone else to do so. I understand that violation of this policy may mean termination of my employment.
- I will obey all traffic laws, ordinances and regulations pertaining to the operation of motor vehicles. I will pay any fines, parking tickets, or other assessments for violations of traffic laws, ordinances or regulations, imposed on me. I acknowledge fines paid by me for any violations of such motor vehicle laws, or ordinances or regulations are totally my responsibility and will **NOT** be reimbursed by the Company.
- I will wear seat belts at all times, and will require all passengers to do so as well. I understand that failure to do so will result in disciplinary action up to and including termination.

agree to this release of information will result in termination of the employee.

- when, in the opinion of two supervisors, or a supervisor and an additional competent coworker, a reasonable suspicion exists that an employee may be abusing or under the influence of illegal drugs or alcohol. In such circumstances, the supervisory personnel will document, in writing, the basis for their reasonable suspicion. If the reasonable suspicion is based on a report by another person, this report must be confirmed by a supervisor.
- when an employee has sold or otherwise solicited any other person to obtain, use, or purchase illegal drugs or alcohol during working hours, or there is reasonable suspicion that such activities have taken place. In such circumstances, the supervisory personnel will document, in writing, the basis for the reasonable suspicion. If the reasonable suspicion is based on a report by another person, this report must be confirmed by a supervisor. Nothing herein shall prevent the Company from immediately terminating any employee who sells or otherwise solicits illegal drugs or provides or sells alcohol to any other person during working hours upon a report by the supervisor to the person in charge of terminating employees.
- when an employee returns from any extended absence. An extended absence is defined as a continuous absence of three (3) or more months.
- when is a routine part of any required employee fitness for duty examination.
- when it is a follow-up procedure that is part of a referral to the Employee Assistance Program or enrollment in a drug or alcohol abuse program. This follow-up testing will continue at random for two (2) years after referral to an Employee Assistance Program or enrollment in a drug or alcohol abuse program. The Company reserves the right to waive follow-up testing in the event an employee voluntarily submits to an Employee Assistance Program or substance abuse program.

#### **Loss of Workers' Compensation Benefits-Drug Rule Statement**

Employees who are injured on the job will be drug tested; results that indicate the use of illegal drugs or alcohol may cause loss of workers' compensation benefits. If any employee is injured in the scope of his or her employment and drug tests or other medical evidence indicates the presence of drugs or alcohol in the employee's body at the time of the accident, the employee may be required to forfeit any medical or indemnity benefits available under the Florida Worker's Compensation Statute (F.S. 440.101[2]). This penalty is in addition to any others that might apply either under this policy or under applicable law.

#### **Confidentiality Statement**

All drug test results are strictly confidential. All test results of active employees will be strictly confidential, except in the following circumstances:

- when employee has given consent to make test results known.

- Prior to driving the vehicle I will check tires, lights, wipers, horn, turn signals, rear view mirrors and brakes to be sure they appear to be in safe operating condition and if defects are noted will promptly report and/or have them repaired as appropriate.
- In the event of an accident, I will promptly comply with the Company automobile accident reporting procedures. (Attachment 1. Driver Accident Report Kit).
- I understand that if I am involved in an accident with a Company vehicle and the Company's insurance carrier assumes responsibility for payment of resulting claims, I may be required to take a road observation test with a supervisor of the Company (Attachment 3. Road Test)
- **I am aware that the Company's automobile insurance DOES NOT cover me when I am driving a non-company car for personal use. It only insures the Company vehicles.**

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed in two counterparts each of which constitutes an original, effective this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Employee Name-printed

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
CPM Authorized Signature

\_\_\_\_\_  
Date



## COMPANY GAS CARD AGREEMENT

I have received my Fleet gas card and am fully aware that I am responsible for all purchases made on this card and if anything besides gas is purchased at any time I will be charged accordingly. This card is only to be used for fuel purchases for company vehicles and is not to be used for personal vehicles. By having this gas card I am responsible for doing a daily mileage log (Attachment 4. Mileage Log). This completed mileage log, along with any receipts for fuel purchased during the week, will be turned in to the Comptroller every Friday when my paycheck is received.

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Employee Name-printed

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Employee Signature

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Date

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CPM Authorized Signature

---

Date

## **DRUG-FREE POLICY B (Moderate)**

Because Certified Pool Mechanics 1, Inc., the Company, is committed to a safe and healthy workplace, we hereby announce our intention to establish a drug-free work place program and adopt the following policy on drug and alcohol abuse. The Company is doing this because it recognized that drug and alcohol abuse in the workplace increases the risk of accidents to all employees and is a significant factor leading to decreased productivity, high turnover and decreased morale. This policy conforms to F.A.C 38F.9.005 (2) (a).

### **Policy B-General Statement**

The Company will not tolerate the use of illegal drugs by its employees, either on or off the job or the use of alcohol on the job.

Therefore, the Company will test, at Company expense, all job applicants for drug or Alcohol use as outlined in this Policy. Further, if a reasonable suspicion exists that a Current employee is in violation of this Policy, the company will test, at Company Expense, any such employee for drug or alcohol use. Such testing may take place as a regular part of fitness for duty examinations, after a work-related injury, and/or as a follow-up procedure to any drug or alcohol treatment program. A positive drug test can lead to withdrawal of an offer of employment to an applicant or termination of an employee. Any current employee who test positive for illegal drugs or alcohol will be referred to the Employee Assistance Program (EAP). All drug testing will conform to the requirements of this Policy and to State and Federal law.

### **Possession of Drugs and Alcohol on Premises**

Employees who bring drugs or alcohol to work are subject to immediate EAP referral. Drugs and alcohol will not be permitted in the workplace. Any employee in possession of or using alcohol or illegal drugs on Company premises during working hours will be subject to immediate referral to the Employee Assistance Program (EAP), a program to help employees overcome drug and/or alcohol addiction. Company premises include parking lots and other outlying areas.

A second incident involving possession of drugs or alcohol on Company premises during working hours shall result in immediate termination. A second incident of use of alcohol or illegal drugs on Company premises during working hours shall result in immediate termination. Such use or possession of alcohol or illegal drugs for a second time on Company premises will be reported to a supervisor who will verify and report the incident to the person responsible for terminating employees.

### **Visible Impairment**

Employees will not be allowed to work while under the influence of drugs or alcohol. Any employee who reports to work visibly impaired or becomes visibly impaired while At work will not be allowed to continue work. An employee or other supervisor who observes another employee who appears to be visibly impaired should seek the opinion

of a supervisor or competent coworker regarding the nature and degree of the employee's impairment. The supervisor of the visibly impaired employee should consult privately with that employee to determine the reason for the impairment. If, in the opinion of two supervisors, or a supervisor and an additional competent coworker, the employee's visible impairment is the result of alcohol or illegal drugs, the affected employee will be required to submit to drug testing as outlined in the reasonable suspicion portion of the Active Employees Drug Testing section of this policy. On the occasion when the visible impairment is observed, the employee will be sent home immediately by taxi or other safe transportation including transportation by another employee, if necessary.

### **Pre-Employment Drug Testing**

Job offers are conditional pending pre-employment drug test results. If the Company extends an offer of employment to a job applicant who otherwise satisfactorily meets Company's standards for employment, the offer will be conditional upon the job applicant submitting to a drug test to determine the presence of illegal drugs or alcohol abuse. This test will be administered in compliance with both state and federal law and will be conducted only by a testing laboratory approved by the Florida Agency for Health Care Administration.

Job applicants shall receive a list of common medications which may alter or affect a drug test. This list will include the index of such medications as developed and updated periodically by the Florida Agency for Health Care Administration or the Department of Labor and Employment Security. In addition, job applicants will be given the names, addresses and telephone numbers of approved local alcohol and drug rehabilitation programs.

Persons receiving a conditional job offer will have an opportunity to confidentially report to the Medical Review Officer (MRO) concerning the use of any prescription or non-prescription medications both before and after being tested.

A drug test indicating the use of illegal drugs or alcohol abuse will result in revocation of an offer of employment. Job applicants will have the right to challenge any drug test or request a retest at the job applicant's expense. The procedures for challenging a drug test or requesting a retest are outlined under the Review or Test Results section of this Policy.

### **Active Employee Drug Testing**

The Company reserves the right to ask any employee to submit to drug testing under the following conditions:

- when an employee is involved in an accident which causes injury to himself or any other person or damage to any property. If, because of the accident, an employee is unable to submit to drug testing immediately, the employee will authorize the release of any medical report or documentation to the MRO regarding the presence of illegal drugs or alcohol in the employee's body at the time of the accident. Refusal to

### ***Types of Test Conducted***

Initial tests for all drugs other than alcohol shall use an immunoassay method. Initial tests for alcohol shall use an enzyme oxidation method. All tests to confirm an initial positive result for drugs other than alcohol shall use a gas chromatography/mass spectrometry method. All tests to confirm positive results for alcohol shall use a gas chromatography method.

### ***Notification of the Company***

After contacting the employee or job applicant as outlined in this section and conducting Any retests, the MRO will notify the Company, in writing, of the verified test results, whether negative, positive or invalid. If the MRO, employee, or job applicant requests a retest, the MRO will report only the verified results of the retest to the Company. The MRO will file any required chain of custody forms under confidential procedures. The MRO will maintain these forms for five (5) years from date of the test.

### ***How Employer Notifies Employee of Positive Test Results***

Within five (5) working days after the receipt of the positive confirmed test results from the MRO, the employer shall inform the employee in writing of such positive test results, the consequences of such results, and the options available to the employee including the right to file an administrative or legal challenge.

### ***Employee's Duty to Notify Laboratory of Legal Action Concerning Test Results***

An employee is required to notify the Company and the drug testing laboratory 30 days prior to bringing any legal action concerning the results of a drug test. Such notification shall be a condition precedent to any such legal action.

### ***Complete List of Drugs Tested***

The Company may test for the following drugs:

- Alcohol (beer, wine booze, liquor, etc.)
- Amphetamines (speed, eve, Biphedamine, Desoxyn, Dexedrine, etc.)
- Cannabinoids (marijuana, hashish, hash, hash oil, pot, joint, reefer, roach, spleaf, grass, weed, etc.)
- Cocaine (coke, blow, flake, crack, etc.)
- Phencyclidine (PCP, angel dust, hog, etc.)
- Hallucinogens (LSD, acid, mushrooms, shrooms, etc.)
- Methaqualone (Quaaludes, ludes, etc.)
- Opiates (heroin, codeine, morphine, opium, Dover's powder, paregoric, etc.)
- Barbiturates (Phenobarbital, butabarbital, secoarbital, tuinal, amytal, etc.)
- Benzodiazepine (Librium, Valium, Ativan, Azene, Clonopin, Dalmane, Diazepam, Halcyon, Poxipam, Restoril, Serax, Transene, Vertron, Xanax, etc.)
- Synthetic narcotics (including methadone/methadose, dolophine, etc.)
- Designer drugs (ecstasy, etc.)

The Company reserves the right to expand or otherwise modify the number or types of drugs tested at any time. The Company will provide employees with 60 days written notice of any expansion or modification of the drugs tested under the Company's Policy.

***Limitation On Referral to Employee Assistance Program***

The Company wishes to make every effort to rehabilitate an employee who may be experiencing drug or alcohol problems. Therefore, the Company will not retaliate in any manner against an employee who is referred to an Employee Assistance Program or treatment program, or who voluntarily refers himself/herself to the Employee Assistance Program or submits to treatment in a drug or alcohol abuse program. However, should an employee be referred to an Employee Assistance Program for drug or alcohol treatment or enroll in a drug or alcohol treatment program two (2) times within a three (3) year period, that employee will be immediately terminated.

***EAP Program***

Name of Provider: EAP Consultants, Inc.  
Phone Number: (239) 433-1211  
Address: 6237 Presidential Ct., Fort Myers, Fl 33907

***Review of Drug Test Results and Employee Right to Contest or Explain Drug Results***

An employee has the right to contest results.

***Review of Test Results***

All test results of either job applicants or employees will be reviewed by the Medical Review Officer (MRO).

***Verification of Test Results***

The MRO shall evaluate the drug test results of an employee of job applicant and verify that the specimens were collected, transported, and analyzed under proper procedures. The MRO shall make this determination by checking any chain of custody forms for required signatures, procedures, and information. If an employee or job applicant fails a drug test, the MRO shall maintain the confidentiality of any information received from drug tests, except: as authorized by the employee or job applicant; as otherwise provided by law; or, if placed at issue by the employee or job applicant in any legal, administrative or other proceeding.

***Contact with Employee or Job Applicant***

In the event a job applicant or employee fails a drug test, the MRO will inform the employee or job applicant of the result within three (3) days after the MRO receives the test result from the testing laboratory or clinic. The employee or job applicant will have five (5) days after notification from the MRO to discuss the test results with the MRO, submit documentation of any prescription drugs relevant to the test result to the MRO, or request a retest at the employee or job applicant's expense.

***MRO Inability to Contact Employee/Job Applicant***

If the MRO is unable to contact an employee or job applicant within three (3) days, the MRO shall contact the Company and request that the Company direct the employee or job applicant to contact the MRO as soon as possible. If the employee or job applicant does not contact the MRO within two (2) days from the date of request by the Company,

the MRO shall verify that the job applicant or employee failed the drug test. Should the job applicant or employee present satisfactory documentation that serious illness, injury, or other circumstances unavoidably prevented contact with the MRO within the specified time limit and provide legitimate explanations for the failure of the drug test, the MRO may change the test result. If, however, the job applicant or employee refuses to talk with the MRO regarding a drug test failure, the MRO shall validate the failure and record the refusal to discuss the failure in the remarks section of the verification form.

#### ***Explanations for Drug Test Results***

The MRO will review all results carefully. After contacting an employee or job applicant, the MRO will inquire whether prescription or over-the-counter medications were taken that could cause a positive test result. If the MRO determines that the employee's information is not a legitimate medical explanation for the positive test result, the MRO will, within 15 days, give a written explanation of the test findings to the employer.

If the MRO determines that a legitimate medical explanation exists for the test result, the MRO shall report to the Company that the employee or job applicant passed the drug test. If, however, the legitimate medical explanation is caused by legal use of a prescription or over-the-counter medication and the MRO feels the legal use of the drug would endanger the employee or job applicant, or if the employee or job applicant is in a safety-sensitive or special risk position, the MRO may recommend that the employee or job applicant passed the drug test; however, the MRO shall request that the Company place the employee or job applicant in a position which would not threaten the safety of the employee or job applicant.

#### ***Retest Requests***

Retesting is conducted after written test results are received.

#### ***Retest Requests by an Employee or Job Applicant***

Should an employee or job applicant request a retest of an original specimen, the MRO will process this request within 180 days after the original test. The retest will conform to all the same requirements and procedures applicable to the original test. The retest will occur at another laboratory approved by the Florida Agency for Health Care Administration and selected by the employee or job applicant. The employee or job applicant shall bear the cost of this retest. Any retest must be done on the original specimen because the original test results cannot be verified using a new specimen.

#### ***Retest Requests by the MRO***

Should the MRO question the validity of the testing procedure, the MRO may, at his or her sole discretion, (1) order a re-analysis of the original sample at any laboratory or clinic approved by the Florida Agency for Health Care Administration; or (2) request additional samples from the employee or job applicant for testing.

- when placed at issue by the employee in any legal, administrative or other proceeding to determine compensability of a workers' compensation claim or as otherwise provided by law,
- any test result that indicates the use of illegal drugs or alcohol abuse will result in termination as provided herein.

### **Medication Disclosure Procedure**

Disclosure of the use of medications to the MRO is confidential. An employee will have an opportunity to confidentially report the use of prescription or non-prescription medications to the Medical Review Officer (MRO) at the drug testing laboratory both before and after being tested. Such reports by an employee will not become a part of the employee's personnel file. Each employee will also receive a list of common medications which may alter or affect a drug test. This list will include the index of such medications as developed and updated periodically by the Florida Agency for Health Care Administration or the Department of Labor and Employment Security. In addition, an employee will be given the names, addresses and telephone numbers of approved local alcohol and drug rehabilitation programs and will be given access to an Employee Assistance Program.

Further, an employee has the right to challenge any drug test or request a retest at the employee's expense. The procedures for challenging a drug test or requesting a retest are outlined under the Review of Test Results section of this Policy.

### **Consequences of Refusing a Drug Test or Treatment**

Refusal to cooperate will result in termination.

#### ■ ***Refusal to Cooperate-Job Applicants***

Any person receiving a conditional offer of employment who refuses to submit to drug and alcohol testing, or who alters, changes in any way, or otherwise interferes with drug testing collection, samples, or analysis, is immediately disqualified from employment by the Company.

#### ■ ***Refusal to Cooperate-Employees***

Any employee who refuses to submit to drug and alcohol testing when required will be referred to an EAP. An employee who alters, changes in any way, or otherwise interferes with drug testing collection, samples, or analysis, will be immediately terminated and may forfeit any medical or indemnity benefits available under the workers' compensation regulations (F.S. 440.101[2]).

An employee referred to EAP for refusal to submit to drug testing will be required to submit to follow up drug testing sixty (60) days after the first refusal to submit to drug testing as outlined in the follow up provisions of the Active Employee Drug Testing section of this Policy. A second refusal to submit to drug testing or a refusal to submit to testing after any previous positive test or treatment for alcohol or illegal drugs will result in termination of employment.

## DISCIPLINE POLICY-field

- 1<sup>st</sup> Offense:** Supervisor will write up statement and give to Employee to review. Employee will be given an opportunity to write a response. Both parties will sign and turn in to Comptroller to put in Employee file.
- 2nd Offense:** Supervisor will write up statement and give to Employee to review. Employee will be given an opportunity to write a response. Both parties will sign and turn in to Comptroller to put in Employee file. Employee will be sent home for the day.
- 3rd Offense:** Supervisor will write up statement and give to Employee to review. Employee will be given an opportunity to write a response. Both parties will sign and turn in to Comptroller to put in Employee file. Employee will be sent home for day. **Grounds for termination.**

Employee will not purchase any materials, supplies or tools for their own personal use under the Company's account. You may only purchase items that are on the purchase order given to you by the Purchasing Department. Any items purchased that are not on the original purchase order will be deducted from the next paycheck that you receive and they will become your possession.

Employees will use the time clock in the shop to punch in at the beginning of the work day and punch out at the end of the work day for each day that work is done locally. Once an Employee punches in or is on time being paid by the Company, Employee will not be stopping at any stores or restaurants on the way to the jobsite. Employee is allotted ½ hour for lunch. You are to plan for your lunches accordingly, and spend your own personal time preparing for such things, either the night before, or on your way to work in the morning. If you are leaving the jobsite to purchase lunch, you have just used your ½ hour lunch time.

I understand the discipline policy and agree to abide by it.

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
CMP Authorized Signature

\_\_\_\_\_  
Date



***Collective Bargaining Statement***

Nothing in this Policy is intended to affect those rights provided for by any collective bargaining agreement between the Company and its employees.

***Employee's Right to Consult laboratory***

All employees may consult with the testing laboratory or MRO for technical information regarding the effects of prescription and non-prescription medications on drug testing. Any consultation by an employee with the testing laboratory or MRO for the purpose of gaining technical information shall be confidential. An MRO must supply technical information to any employee who fails a drug test.

***Report of Drug Convictions***

Employees shall report any drug conviction to the Company within five (5) days from the date of conviction. The company will report the conviction to any Federal agency with which the Company has a contract, or if otherwise required by Federal law, within ten (10) days from the notification of the conviction by the employee. The employee will be referred to the Employee Assistance Program immediately upon notification of the conviction. A failure to report a drug conviction to the Company within the applicable time periods will result in immediate termination of the employee, unless good cause exists for the employee's failure to report the conviction to the Company. Arrest for a drug or alcohol offense shall be considered reasonable suspicion allowing the Company to test the arrested employee for the presence of alcohol or illegal drugs.

***Grounds for Termination of Discipline***

The following are considered violations of the Company's drug-free workplace policy and are subject to discipline, including discharge or suspension from employment without pay and loss of Workers' Compensation benefits, even for the first offense:

- Refusing to take a Company required drug test
- Failing a Company required drug test (a positive test result)
- An employee bringing illegal drugs onto the company's premises or property (including company vehicles)
- Possession of illegal drugs or drug paraphernalia on the employee's person
- Using, consuming, transferring, selling or attempting to sell or transfer any form of illegal drug (as previously defined) while on Company business or at any time during the hours between the beginning and ending of the employee's workday, whether on Company property or not.

I have read and understand the Drug Free Policy.

\_\_\_\_\_  
Employee

\_\_\_\_\_  
Date

\_\_\_\_\_  
CPM Authorized Signature

\_\_\_\_\_  
Date

## **EMPLOYEE BENEFITS-HOURLY AND FIELD PERSONNEL**

### **MEDICAL BENEFITS:**

The employer agrees to include the Employee in any medical benefit plan currently in use by the Employer, at the request of the Employee. The Employee should refer to plans for additional family member coverage and handling of claims. **UPDATE:** 2021-No current plan is in place for employees.

### **WORKER'S COMPENSATION:**

Employer will provide Workers' Compensation Insurance for Employee. Procedures for Workers' Compensation:

- 1) Notify Supervisor-if emergency attention is needed, Supervisor will instruct on location.
- 2) Notify Office 239-992-9096 to report claim
- 3) If any emergency care is needed, a drug test will be performed at the time of care.

### **SUPPLEMENTAL INSURANCE:**

After the probationary period, Employer offers valuable supplemental insurance through payroll deduction with AFLAC. Any supplemental insurance purchased is 100% funded by Employee. Additional benefits offered include Short Term Disability, Accident Insurance, Term Life & Whole Life Insurance, Dental Insurance, Hospital Indemnity, Cancer Insurance, Personal Recovery Plus and Personal Sickness Indemnity.

### **REQUEST FOR TIME OFF:**

This is a request for time off. It is not automatic that the employee shall be granted the requested time off. Employee's written request should be furnished to Employer a minimum of ten (10) working days prior to the requested leave and subsequently approved by Employer. The requirement of advance written request may be waived only in the case of emergency and at the sole discretion of the Employer. Examples of an emergency would be the death or critical illness of a family member of the Employee's immediate family. The request form must be completed and signed by the Employee's immediate supervisor.

### **PERSONAL LEAVE:**

The Employee shall be entitled to five (5) days of unpaid personal leave, provided Employee's advance written request is furnished to Employer a minimum of ten (10) working days prior to the requested leave and subsequently approved by Employer. The requirement of advance written request may be waived only in the case of emergency and at the sole discretion of the Employer. Examples of an emergency would be the death or critical illness of a family member of the Employee's immediate family. The request form must be completed and signed by the Employee's immediate supervisor.

**VACATION:**

The Employee, upon and only after one year of employment with the Employer, shall be entitled to five (5) days paid vacation. After four (4) years of employment, Employee is entitled to receive (10) days paid vacation. This will be the cap on paid vacation for hourly and field personnel. There will be no pay in lieu of vacation. We want you to take your time off and get refreshed. Any unused vacation does not roll over into the next year. Termination of employment, whether voluntary or not, will result in a forfeit of any vacation time not yet used.

**PAID HOLIDAYS:**

The following are the four (4) paid holidays by Certified Pool Mechanics 1, Inc. You will be paid for eight (8) holiday hours:

1. New Year's Day
2. Independence Day
3. Thanksgiving
4. Christmas

**W-4 FORMS:**

Please be advised that if Employee claims ten (10) or more dependents, the Employer is required by law to submit Employee's W-4 to the IRS.

## ADDENDUM TO MANUAL

July 24, 2007

Employees who resign their positions without any warning place a financial and logistical strain on the company and on fellow employees.

Effective immediately, two weeks' notice will be required for any employee who is resigning from the company. Failure to submit two weeks' notice in writing will result in resigning employee's hourly pay rate to be reduced to minimum wage on his/her last paycheck.



# Employment Eligibility Verification

## Department of Homeland Security

### U.S. Citizenship and Immigration Services

**USCIS**  
**Form I-9**  
OMB No.1615-0047  
Expires 07/31/2026

**START HERE:** Employers must ensure the form instructions are available to employees when completing this form. Employers are liable for failing to comply with the requirements for completing this form. See below and the [Instructions](#).

**ANTI-DISCRIMINATION NOTICE:** All employees can choose which acceptable documentation to present for Form I-9. Employers cannot ask employees for documentation to verify information in **Section 1**, or specify which acceptable documentation employees must present for **Section 2** or Supplement B, Reverification and Rehire. Treating employees differently based on their citizenship, immigration status, or national origin may be illegal.

**Section 1. Employee Information and Attestation:** Employees must complete and sign Section 1 of Form I-9 no later than the **first day of employment**, but not before accepting a job offer.

Last Name (Family Name)		First Name (Given Name)		Middle Initial (if any)	Other Last Names Used (if any)	
Address (Street Number and Name)			Apt. Number (if any)	City or Town		State ZIP Code
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number		Employee's Email Address		Employee's Telephone Number	
<p><b>I am aware that federal law provides for imprisonment and/or fines for false statements, or the use of false documents, in connection with the completion of this form. I attest, under penalty of perjury, that this information, including my selection of the box attesting to my citizenship or immigration status, is true and correct.</b></p>		Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):				
		<input type="checkbox"/> 1. A citizen of the United States				
		<input type="checkbox"/> 2. A noncitizen national of the United States (See Instructions.)				
		<input type="checkbox"/> 3. A lawful permanent resident (Enter USCIS or A-Number.)				
<input type="checkbox"/> 4. A noncitizen (other than <b>Item Numbers 2.</b> and <b>3.</b> above) authorized to work until (exp. date, if any)						
If you check <b>Item Number 4.</b> , enter one of these:						
USCIS A-Number		OR	Form I-94 Admission Number		OR	Foreign Passport Number and Country of Issuance
Signature of Employee				Today's Date (mm/dd/yyyy)		

**If a preparer and/or translator assisted you in completing Section 1, that person MUST complete the [Preparer and/or Translator Certification](#) on Page 3.**

**Section 2. Employer Review and Verification:** Employers or their authorized representative must complete and sign **Section 2** within three business days after the employee's first day of employment, and must physically examine, or examine consistent with an alternative procedure authorized by the Secretary of DHS, documentation from List A OR a combination of documentation from List B and List C. Enter any additional documentation in the Additional Information box; see Instructions.

	List A	OR	List B	AND	List C
Document Title 1					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 2 (if any)	<p><b>Additional Information</b></p>    <p>Check here if you used an alternative procedure authorized by DHS to examine documents.</p>				
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 3 (if any)					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					

<p><b>Certification:</b> I attest, under penalty of perjury, that (1) I have examined the documentation presented by the above-named employee, (2) the above-listed documentation appears to be genuine and to relate to the employee named, and (3) to the best of my knowledge, the employee is authorized to work in the United States.</p>		First Day of Employment (mm/dd/yyyy):
Last Name, First Name and Title of Employer or Authorized Representative		Signature of Employer or Authorized Representative
		Today's Date (mm/dd/yyyy)
Employer's Business or Organization Name		Employer's Business or Organization Address, City or Town, State, ZIP Code

**For reverification or rehire, complete [Supplement B, Reverification and Rehire](#) on Page 4.**

## LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

\* Documents extended by the issuing authority are considered unexpired.

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

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

LIST A 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 an individual temporarily authorized to work for a specific employer because of his or her status or parole:               <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 individual's status or parole as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.</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               <p style="margin-left: 20px;">For examples, see <a href="#">Section 7</a> and <a href="#">Section 13</a> of the M-274 on <a href="https://uscis.gov/i-9-central">uscis.gov/i-9-central</a>.</p> <p style="margin-left: 20px;">The Form I-766, Employment Authorization Document, is a List A, <b>Item Number 4</b>, document, not a List C document.</p> </li> </ol>
<p><b>Acceptable Receipts</b></p> <p>May be presented in lieu of a document listed above for a temporary period.</p> <p>For receipt validity dates, see the M-274.</p>				
<ul style="list-style-type: none"> <li>• Receipt for a replacement of a lost, stolen, or damaged List A document.</li> <li>• Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual.</li> <li>• Form I-94 with "RE" notation or refugee stamp issued to a refugee.</li> </ul>	OR	<p>Receipt for a replacement of a lost, stolen, or damaged List B document.</p>	AND	<p>Receipt for a replacement of a lost, stolen, or damaged List C document.</p>

\*Refer to the Employment Authorization Extensions page on [I-9 Central](#) for more information.



# Supplement A, Preparer and/or Translator Certification for Section 1

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

USCIS  
Form I-9  
Supplement A  
OMB No. 1615-0047  
Expires 07/31/2026

Last Name ( <i>Family Name</i> ) from <b>Section 1</b> .	First Name ( <i>Given Name</i> ) from <b>Section 1</b> .	Middle initial (if any) from <b>Section 1</b> .
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**Instructions:** This supplement must be completed by any preparer and/or translator who assists an employee in completing Section 1 of Form I-9. The preparer and/or translator must enter the employee's name in the spaces provided above. Each preparer or translator must complete, sign, and date a separate certification area. Employers must retain completed supplement sheets with the employee's completed Form I-9.

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

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

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

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

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

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

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

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



# Supplement B, Reverification and Rehire (formerly Section 3)

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

**USCIS  
Form I-9  
Supplement B**  
OMB No. 1615-0047  
Expires 07/31/2026

Last Name ( <i>Family Name</i> ) from Section 1.	First Name ( <i>Given Name</i> ) from Section 1.	Middle initial (if any) from Section 1.
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**Instructions:** This supplement replaces Section 3 on the previous version of Form I-9. Only use this page if your employee requires reverification, is rehired within three years of the date the original Form I-9 was completed, or provides proof of a legal name change. Enter the employee's name in the fields above. Use a new section for each reverification or rehire. Review the Form I-9 instructions before completing this page. Keep this page as part of the employee's Form I-9 record. Additional guidance can be found in the [Handbook for Employers: Guidance for Completing Form I-9 \(M-274\)](#)

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

**Reverification:** If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.

Document Title	Document Number (if any)	Expiration Date (if any) ( <i>mm/dd/yyyy</i> )
----------------	--------------------------	--

**I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.**

Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date ( <i>mm/dd/yyyy</i> )
---	--	------------------------------------

Additional Information (Initial and date each notation.)	Check here if you used an alternative procedure authorized by DHS to examine documents.
--	---

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

**Reverification:** If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.

Document Title	Document Number (if any)	Expiration Date (if any) ( <i>mm/dd/yyyy</i> )
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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 documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.**

Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date ( <i>mm/dd/yyyy</i> )
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Additional Information (Initial and date each notation.)	Check here if you used an alternative procedure authorized by DHS to examine documents.
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Date of Rehire ( <i>if applicable</i> )	New Name ( <i>if applicable</i> )		
Date ( <i>mm/dd/yyyy</i> )	Last Name (Family Name)	First Name (Given Name)	Middle Initial

**Reverification:** If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.

Document Title	Document Number (if any)	Expiration Date (if any) ( <i>mm/dd/yyyy</i> )
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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 documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.**

Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date ( <i>mm/dd/yyyy</i> )
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Additional Information (Initial and date each notation.)	Check here if you used an alternative procedure authorized by DHS to examine documents.
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# Employee's Withholding Certificate

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

<b>Step 1:</b> <b>Enter Personal Information</b>	<b>(a)</b> First name and middle initial _____ Last name _____	<b>(b)</b> Social security number _____
	Address _____	
	City or town, state, and ZIP code _____	
	<b>(c)</b> <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)	

**Does your name match the name on your social security card?** If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to [www.ssa.gov](http://www.ssa.gov).

**Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5.** See page 2 for more information on each step, who can claim exemption from withholding, other details, and privacy.

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

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

Do **only one** of the following.

**(a)** Reserved for future use.

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

**(c)** If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate

**TIP:** If you have self-employment income, see page 2.

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

<b>Step 3:</b> <b>Claim Dependent and Other Credits</b>	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): Multiply the number of qualifying children under age 17 by \$2,000 \$ _____ Multiply the number of other dependents by \$500 . . . . . \$ _____ Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here . . . . .	<b>3</b>	\$
<b>Step 4 (optional): Other Adjustments</b>	<b>(a) 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>	\$
	<b>(c) Extra withholding.</b> Enter any additional tax you want withheld each pay period . . . . .	<b>4(c)</b>	\$

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

<b>Employers Only</b>	Employer's name and address _____	First date of employment _____	Employer identification number (EIN) _____
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Step 2(b) – Multiple Jobs Worksheet (Keep for your records.)



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on only ONE Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables.

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

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



- 1 Enter an estimate of your 2023 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income. 1 \$
2 Enter: { \$27,700 if you're married filing jointly or a qualifying surviving spouse; \$20,800 if you're head of household; \$13,850 if you're single or married filing separately } 2 \$
3 If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-" 3 \$
4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information. 4 \$
5 Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4. 5 \$

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 5103.

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

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

**Married Filing Jointly or Qualifying Surviving Spouse**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$0	\$850	\$850	\$1,000	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,870
\$10,000 - 19,999	0	930	1,850	2,000	2,200	2,220	2,220	2,220	2,220	2,220	3,200	4,070
\$20,000 - 29,999	850	1,850	2,920	3,120	3,320	3,340	3,340	3,340	3,340	4,320	5,320	6,190
\$30,000 - 39,999	850	2,000	3,120	3,320	3,520	3,540	3,540	3,540	4,520	5,520	6,520	7,390
\$40,000 - 49,999	1,000	2,200	3,320	3,520	3,720	3,740	3,740	4,720	5,720	6,720	7,720	8,590
\$50,000 - 59,999	1,020	2,220	3,340	3,540	3,740	3,760	4,750	5,750	6,750	7,750	8,750	9,610
\$60,000 - 69,999	1,020	2,220	3,340	3,540	3,740	4,750	5,750	6,750	7,750	8,750	9,750	10,610
\$70,000 - 79,999	1,020	2,220	3,340	3,540	4,720	5,750	6,750	7,750	8,750	9,750	10,750	11,610
\$80,000 - 99,999	1,020	2,220	4,170	5,370	6,570	7,600	8,600	9,600	10,600	11,600	12,600	13,460
\$100,000 - 149,999	1,870	4,070	6,190	7,390	8,590	9,610	10,610	11,660	12,860	14,060	15,260	16,330
\$150,000 - 239,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,180	14,380	15,580	16,780	17,850
\$240,000 - 259,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,180	14,380	15,580	16,780	17,850
\$260,000 - 279,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,180	14,380	15,580	16,780	18,140
\$280,000 - 299,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,180	14,380	15,870	17,870	19,740
\$300,000 - 319,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,470	15,470	17,470	19,470	21,340
\$320,000 - 364,999	2,040	4,440	6,760	8,550	10,750	12,770	14,770	16,770	18,770	20,770	22,770	24,640
\$365,000 - 524,999	2,970	6,470	9,890	12,390	14,890	17,220	19,520	21,820	24,120	26,420	28,720	30,880
\$525,000 and over	3,140	6,840	10,460	13,160	15,860	18,390	20,890	23,390	25,890	28,390	30,890	33,250

**Single or Married Filing Separately**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$310	\$890	\$1,020	\$1,020	\$1,020	\$1,860	\$1,870	\$1,870	\$1,870	\$1,870	\$2,030	\$2,040
\$10,000 - 19,999	890	1,630	1,750	1,750	2,600	3,600	3,600	3,600	3,600	3,760	3,960	3,970
\$20,000 - 29,999	1,020	1,750	1,880	2,720	3,720	4,720	4,730	4,730	4,890	5,090	5,290	5,300
\$30,000 - 39,999	1,020	1,750	2,720	3,720	4,720	5,720	5,730	5,890	6,090	6,290	6,490	6,500
\$40,000 - 59,999	1,710	3,450	4,570	5,570	6,570	7,700	7,910	8,110	8,310	8,510	8,710	8,720
\$60,000 - 79,999	1,870	3,600	4,730	5,860	7,060	8,260	8,460	8,660	8,860	9,060	9,260	9,280
\$80,000 - 99,999	1,870	3,730	5,060	6,260	7,460	8,660	8,860	9,060	9,260	9,460	10,430	11,240
\$100,000 - 124,999	2,040	3,970	5,300	6,500	7,700	8,900	9,110	9,610	10,610	11,610	12,610	13,430
\$125,000 - 149,999	2,040	3,970	5,300	6,500	7,700	9,610	10,610	11,610	12,610	13,610	14,900	16,020
\$150,000 - 174,999	2,040	3,970	5,610	7,610	9,610	11,610	12,610	13,750	15,050	16,350	17,650	18,770
\$175,000 - 199,999	2,720	5,450	7,580	9,580	11,580	13,870	15,180	16,480	17,780	19,080	20,380	21,490
\$200,000 - 249,999	2,900	5,930	8,360	10,660	12,960	15,260	16,570	17,870	19,170	20,470	21,770	22,880
\$250,000 - 399,999	2,970	6,010	8,440	10,740	13,040	15,340	16,640	17,940	19,240	20,540	21,840	22,960
\$400,000 - 449,999	2,970	6,010	8,440	10,740	13,040	15,340	16,640	17,940	19,240	20,540	21,840	22,960
\$450,000 and over	3,140	6,380	9,010	11,510	14,010	16,510	18,010	19,510	21,010	22,510	24,010	25,330

**Head of Household**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$620	\$860	\$1,020	\$1,020	\$1,020	\$1,020	\$1,650	\$1,870	\$1,870	\$1,890	\$2,040
\$10,000 - 19,999	620	1,630	2,060	2,220	2,220	2,220	2,850	3,850	4,070	4,090	4,290	4,440
\$20,000 - 29,999	860	2,060	2,490	2,650	2,650	3,280	4,280	5,280	5,500	5,720	5,920	6,070
\$30,000 - 39,999	1,020	2,220	2,650	2,810	3,440	4,440	5,440	6,460	6,880	7,080	7,280	7,430
\$40,000 - 59,999	1,020	2,220	3,130	4,290	5,290	6,290	7,480	8,680	9,100	9,300	9,500	9,650
\$60,000 - 79,999	1,500	3,700	5,130	6,290	7,480	8,680	9,880	11,080	11,500	11,700	11,900	12,050
\$80,000 - 99,999	1,870	4,070	5,690	7,050	8,250	9,450	10,650	11,850	12,260	12,460	12,870	13,820
\$100,000 - 124,999	2,040	4,440	6,070	7,430	8,630	9,830	11,030	12,230	13,190	14,190	15,190	16,150
\$125,000 - 149,999	2,040	4,440	6,070	7,430	8,630	9,980	11,980	13,980	15,190	16,190	17,270	18,530
\$150,000 - 174,999	2,040	4,440	6,070	7,980	9,980	11,980	13,980	15,980	17,420	18,720	20,020	21,280
\$175,000 - 199,999	2,190	5,390	7,820	9,980	11,980	14,060	16,360	18,660	20,170	21,470	22,770	24,030
\$200,000 - 249,999	2,720	6,190	8,920	11,380	13,680	15,980	18,280	20,580	22,090	23,390	24,690	25,950
\$250,000 - 449,999	2,970	6,470	9,200	11,660	13,960	16,260	18,560	20,860	22,370	23,680	24,980	26,230
\$450,000 and over	3,140	6,840	9,770	12,430	14,930	17,430	19,930	22,430	24,150	25,650	27,150	28,600

## 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 2023 if you meet both of the following conditions: you had no federal income tax liability in 2022 and you expect to have no federal income tax liability in 2023. You had no federal income tax liability in 2022 if (1) your total tax on line 24 on your 2022 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2023 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2024.

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

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

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

## Specific Instructions

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

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

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



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

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

### Step 4 (optional).

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

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

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