



E & B Oilfield Services, Inc. and its affiliates

Employee Packet

07/29/2019

Authorization or Direct Deposit.

I authorize **E & B Oilfield Services, Inc.** and its affiliates to deposit my pay automatically to the account(s) indicated below, and if necessary, to adjust or reverse a deposit for any payroll entry made to my account in error. This authorization will remain in effect until I cancel it in writing.

Name of Bank _____

Bank Account Number _____ **Checking** _____ **Savings** _____

Bank Routing Number _____

Amount \$ _____ **or entire paycheck** _____

Important: Please attach a voided check for each bank account to which funds should be deposited.

Request for MVR

The Requester listed above request access to driver record(s), including personal information as defined in 18 U.S.C. "2721-2724", concerning the following person:

Driver Information (Please Print Clearly)

Name _____ DOB _____
Last First MI

Driver License Number _____ State _____ SS# _____

Address _____
Street City, State Zip

Driver's Approval for Obtaining MVR

I am the individual to whom the MVR pertains, and am the subject of the record. I grant permission for the above requester to receive a copy of my driver license record (MVR) annually from the Driver License Division.

Driver's Signature

Date

Date _____

Initials _____



E & B Oilfield Services, Inc. and its affiliates

Emergency Contact Information

Employee Packet

07/29/2019

Employee Name _____ **Date** _____

Home Phone _____ **Personal Cell** _____

Home Address _____

Street

City/State

Zip

Emergency Contact #1

Name _____ **Relationship** _____

Home Phone _____ **Personal Cell** _____

Home Address _____

Street

City/State

Zip

Emergency Contact #1

Name _____ **Relationship** _____

Home Phone _____ **Personal Cell** _____

Home Address _____

Street

City/State

Zip

Emergency Contact #1

Name _____ **Relationship** _____

Home Phone _____ **Personal Cell** _____

Home Address _____

Street

City/State

Zip

*We will notify the contacts in order when possible. If you have special instructions, please note them on reverse.

Date _____

Initials _____



E & B Oilfield Services, Inc. and its affiliates

Employee Packet

07/29/2019

Employee Conduct, Zero Tolerance and Truck Driving Policy

This policy and agreement mean that if any individual is caught violating any of the following, it could result in termination of their employment, due to their activities.

1. Driving a company vehicle other than on company time, or without the owner's consent is prohibited.
2. Possession of, under the influence of, or use of alcohol or illegal drugs while on the job is prohibited.
3. Acting irresponsible or endangering others, that could result in any injury or death is prohibited.
4. Arguing, or fighting with any personnel that the company is working for at any time is prohibited.
5. Having the possession of a firearm in any company vehicle, or on location is prohibited.
6. Any and all driving violations, whether on or off duty, must be reported to employer immediately for review.
7. All employees will follow all D.O.T, Federal, State and Local laws always.
8. No passengers are allowed in company vehicles, other than E & B employees, without supervisor approval, unless such circumstances are determined to be dangerous, or life threatening.
9. It is company policy to have a current MVR for all employees on file. Upon employment, all employees will be required to provide this to the employer.

All personnel who read and initial this contract, hereby subject themselves to its terms and conditions. Violating any such items will be ground for termination of employment with ***E & B Oilfield Services, and its affiliates.***

E & B Oilfield Services, and its affiliates, recognize that seat belts are extremely effective in preventing injuries and loss of life, and are required by law.

It is a simple fact that wearing your seat belt can reduce your risk of dying in a traffic accident.

We care about our employees and want to make sure that no one is injured or killed in a tragedy that could have been prevented. Therefore, all employees of ***E & B Oilfield Services, and its affiliates,*** must wear seat belts when operating a company-owned vehicle, or any vehicle on company premises or on company business. All occupants are to wear seat belts or, where appropriate, child restraints when riding in a company-owned vehicle, or a personal vehicle being used for company business.

Failure to abide by this policy could result in disciplinary action, or in the event of an injury, a reduction in workers compensation benefits.

Date_____

Initials_____



E & B Oilfield Services, Inc. and its affiliates

Employee Packet

07/29/2019

Cell Phone Usage Policy

E & B issues cellular phones to company representatives, who are required to be in close contact with the company. While cell phones are a necessary convenience of the business world, we require that our employees follow the guidelines listed below for their own safety and the safety of others.

Usage

It is E&B policy that representatives of our organization who are issued a cellular phone, understand the phones are issued for business use. Employees are expected to make every effort to not exceed the current contracted allowed minutes. Cellular phone bills are reviewed when they arrive. Any employee who exceeds their contracted allowed minutes, or data is subject to additional usage review. Use of personal cell should be limited necessary calls only.

Driving

E&B has a zero-tolerance policy regarding distracted driving or violation of state cell phone usage laws while driving. For the safety of our employees and others it is imperative that you learn and follow state cell phone usage laws, in the states where you drive a company vehicle, while driving. If in doubt about the state law, pull over and stop at a safe location to dial, text, receive or converse on the cell phone in any way. This includes company or personal cell phones in company vehicles.

Use of any other personal electronic device including but not limited to GPS, iPod, camera or computer is prohibited while driving. If these types of devices are essential to your duties, you must pull over and stop at a safe location before any such use.

E&B reserves the right to amend or alter the terms of this policy. Violations of this policy will be subject to the highest forms of discipline, including termination.

Date_____

Initials_____



E&B OILFIELD SERVICES INC.

DATE: 07/29/2019

CARGO SECUREMENT POLICY

The Federal Motor Carrier Safety Administration (FMCSA) published cargo securement rules in 49 CFR Part 393, Subpart I - Protection Against Shifting and Falling Cargo. Motor carriers operating in interstate commerce must comply with this law. E&B requires that these rules be followed for all loads.

This includes all types of articles of cargo, except commodities in bulk that lack structure or fixed shape (e.g., liquids, gases, grain, liquid concrete, sand, gravel, aggregates) and are transported in a tank, hopper, box or similar device that forms part of the structure of a commercial motor vehicle. All vehicle structures, systems, parts and components used to secure cargo must be in proper working order when used to perform that function with no damaged or weakened components that could adversely affect their performance.

Tiedowns must be attached and secured in a manner that prevents it from becoming loose, unfastening, opening or releasing while the vehicle is in transit. All tiedowns and other components of a cargo securement system used to secure loads on a trailer equipped with rub rails must be located inboard of the rub rails whenever practicable. Also, edge protection must be used whenever a tiedown would be subject to abrasion or cutting at the point where it touches an article of cargo. The edge protection must resist abrasion, cutting and crushing.

Cargo must be firmly immobilized or secured on or within a vehicle by structures of adequate strength, dunnage (loose materials used to support and protect cargo), shoring bars, tiedowns or a combination of these.

Articles of cargo that are likely to roll must be restrained by chocks, wedges, a cradle or other equivalent means to prevent rolling. Minimum Number of Tiedowns - There must be - one tiedown for articles 5 ft. or less in length, and 1,100 lbs. or less in weight; two tiedowns if the article is -5 ft. or less in length and more than 1,100 lbs. in weight; or greater than 5 ft. but less than 10 ft., regardless of weight.

Accessory equipment, such as hydraulic shovels, must be completely lowered and secured to the vehicle. Articulated vehicles shall be restrained in a manner that prevents articulation while in transit.

Heavy equipment or machinery with crawler tracks or wheels must be restrained against movement in the lateral, forward, rearward, and vertical direction using a minimum of four tiedowns. Each of the tiedowns must be affixed as close as practicable to the front and rear of the vehicle, or mounting points on the vehicle that have been specifically designed for that purpose. If the type of load you are hauling is not addressed by this policy, see 49 CFR Part 393, Subpart I (Protection Against Shifting and Falling Cargo) for additional information / rules.

Date_____

Initials_____



E&B OILFIELD SERVICES INC.

DATE: 07/29/2019

EXPIRES: Indefinite

SEXUAL HARASSMENT IN THE WORKPLACE

PURPOSE

The purpose of this Policy is to reiterate E&B Oilfield Services Inc. (E&B) is committed to maintaining a work environment free from all forms of discrimination, including discrimination in the form of sexual harassment. E&B affirms its moral and legal obligation to ensure that all employees are provided a harassment-free environment to realize their goals and function effectively in the workplace.

SEXUAL HARASSMENT POLICY

In accordance with Title VII of the Federal Civil Rights Act (42 U.S.C. § 2000 (1964)), E&B prohibits sexual harassment. E&B policy requires that all employees assume responsibility for maintaining a work environment free from any harassing conduct.

DEFINITION OF SEXUAL HARASSMENT

Sexual harassment is defined as unsolicited and unwelcome sexual advances, requests for sexual favors and other verbal, physical, visual or written conduct of a sexual nature directed to persons of the same or opposite sex when:

- Submission to such conduct is made either explicitly or implicitly as a term or condition of employment; or
- Submission to or rejection of such conduct by an employee is used as a basis for employment decisions affecting the employee; or
- Such conduct has the purpose or effect of substantially interfering with an employee's work performance or creating an intimidating, hostile or otherwise offensive working environment.

The courts have defined two types of sexual harassment:

1. Quid Pro Quo (Latin for "something for something"): This form of sexual harassment occurs when a supervisor or manager:

- demands, as an explicit or implied term or condition of employment decisions, a subordinate submit to sexual advances (this may include situations which began as reciprocal relationships, but which later ceased to be reciprocal); and/or;
- makes requests for sexual favors or other verbal, visual or physical conduct of a sexual nature that is an explicit or implied term or condition of employment decisions.



Examples of quid pro quo harassment include:

- Requests for sexual favors in exchange for a promotion or raise;
- Express or implied statement that a person will be demoted or fired if she or he does not submit to a sexual request or carrying out the threat.

2. Hostile Work Environment: This form of sexual harassment occurs when an individual is subjected to unwelcome sexual advances or other gender-based conduct that is sufficiently severe or pervasive to interfere with the individual's work performance or creates an intimidating, hostile or offensive work environment. The work environment must be both subjectively and objectively perceived as abusive.

The courts look at the totality of the circumstances surrounding the alleged incidents of harassment to determine whether unlawful conduct has occurred. Generally, there must be a pattern of unlawful conduct, although a single serious incident in some cases, such as a sexual battery, might be enough to constitute sexual harassment. The harasser can be a manager, supervisor, co-worker or in certain circumstances, possibly a non-employee, such as a supplier or customer. Examples include:

- Submission to such conduct is made either explicitly or implicitly as a term or condition of employment;
- Leering, making or sending sexual jokes or sexually suggestive remarks, or making sexual gestures;
- Making offensive, negative or demeaning remarks about a person's gender or physical appearance;
- Deliberate and unwelcome touching, hugging, and patting or blocking a person's movement;
- Displaying offensive sexual illustrations or pictures in the workplace;
- Unwelcome pressure for dates or sex (this may include situations which began as reciprocal relationships, but which later ceased to be reciprocal).

The intent of the person accused of sexual harassment is of secondary importance: the impact of the offensive behavior on the offended person is the primary factor in determining if sexual harassment has occurred.

ZERO TOLERANCE POLICY

It is the policy of E&B to provide all employees a safe work environment free from sexual harassment. Sexual harassment will not be tolerated. Such behavior will be addressed seriously, and appropriate corrective action taken. A "zero tolerance" policy means working to prevent any inappropriate behavior, so corrective actions, up to and including formal discipline, will be taken when policy violations occur, even if they are not so serious as to be unlawful. For example, even though a sexual comment does not in itself rise to the level of creating a hostile



work environment under the law, such a comment is unacceptable in the workplace, violates E&B's Zero Tolerance Policy and will be subject to a corrective action.

E&B'S RESPONSIBILITIES

E&B is responsible for taking all reasonable steps necessary to prevent harassment from occurring. E&B's steps in this regard include, but are not limited to, training, providing counseling, investigating complaints and taking appropriate corrective actions.

SUPERVISORS' AND MANAGERS' RESPONSIBILITIES

It is the responsibility of supervisors and managers to implement E&B's policy on sexual harassment prevention. Once issues of potential sexual harassment are discovered, supervisors and managers are obligated by law and policy to address such situations, even in circumstances where the managers and supervisors are not the direct manager or supervisor of the victim or the alleged harasser.

Notification must be made to the appropriate chain of command, as determined by the division manager or supervisor addressing the matter, which reasonable steps were taken to prevent the sexually harassing conduct from occurring. In addition, supervisors and managers are obligated to:

- Document the discovery or reporting of the incident;
- Document the decision to not proceed or proceed further and the basis for that decision;
- Document the final resolution and report to the employee;

EMPLOYEE'S RESPONSIBILITIES

Employees who believe they are or have been subjected to sexual harassment in the workplace have an obligation to take immediate appropriate action and report the incident(s). The options available to an employee are outlined below under Complaint Procedures.

In addition, all employees have an obligation to:

- Adhere to E&B's sexual harassment policy;
- Refrain from engaging in, condoning, tolerating or leaving uncorrected conduct that violates this policy;
- Report any violations of this policy to a supervisor, manager;
- Cooperate with any investigation regarding a violation of this policy.

It is important for all employees to understand that failure to utilize E&B's internal procedures to report violations will hinder E&B's ability to stop and correct any violations. It is the responsibility of all employees to ensure a discrimination free working environment.

POLICY ADHERENCE



To ensure that all employees, managers and supervisors are informed of E&B's "zero tolerance" policy against unlawful discrimination including sexual harassment, E&B requires all managers and supervisors to facilitate annual discussions with staff on sexual harassment and discrimination prevention.

COMPLAINT PROCEDURES

Employees who believe they are or have been discriminated against in the workplace have an obligation to immediately report the incident to:

- Their supervisor or manager; or,
- The Equal Employment Rights and Resolution Office.

If the alleged offender is also the employee's supervisor or manager, the employee may contact a manager in or out of the employee's chain of command.

It is E&B's policy to resolve complaints at the lowest appropriate level. Confidentiality concerning complaints or investigations is maintained to the greatest extent possible in order to prevent embarrassment, further discrimination or harassment, or retaliation.

E&B is, however, compelled by law in certain situations to take actions that prevent E&B from honoring requests for confidentiality.

RETALIATION

No person shall retaliate or threaten to retaliate against any individual who opposed a discriminatory employment practice or participated in the discrimination complaint process. Retaliation against complainants or any employee is prohibited by law and subject to disciplinary action.

AUTHORITY

Nothing in this policy is intended to supersede local, state or federal law.

Date_____

Initials_____



Field Employee Statement of Understanding

07/29/2019

FRCs

Company FRC Policies:

Upon hire, each new employee will receive:

- An Allowance of \$350.00 for the purchase of FR Work Wear.
- Note: For re-hires, if you have already used your \$350.00 when previously hired, you will NOT receive a new \$350.00. Any unused money will be restored.
- Second Year employees get an allowance of \$250.00 for FR Work Wear.

By dating and initialing below, I acknowledge and understand that if I voluntarily terminate employment or if I violate any company policy that results in my termination within 90 days of hire, I will be required to pay back all uniform expenses via a payroll deduction on my final paycheck(s).

Date_____

Initials_____

Company CDL Policies:

Upon hire, each new truck driving employee will need to obtain a CDL.

- E&B Oilfield services will pay for your CDL training and licensing.

By dating and initialing below, I acknowledge and understand that if I voluntarily terminate employment or if I violate any company policy that results in my termination within 90 days of hire, I will be required to pay back all CDL expenses via a payroll deduction on my final paycheck(s).

Date_____

Initials_____

EMPLOYEE AUTHORIZATION TO RELEASE DRUG AND/OR ALCOHOL TEST RECORDS

PER 49 CFR Part 40.321

STEP 1: TO BE COMPLETED BY THE EMPLOYEE

This is my written consent to release my DOT drug and/or alcohol test(s) records. I am requesting the information from:

Name of Employer: _____

Please provide: Information in my file regarding my DOT drug and/or alcohol test(s) dated:

Enter Date of DOT Drug Test

Enter Date of DOT Alcohol Test (if applicable)

I hereby authorize that the information identified above be provided to the organization listed below:

Name organization: National Compliance Management Service, Inc.(NCMS)

Address: 7 Compound Drive, Hutchinson, Kansas 67502

Employee Name: _____ Last Four Digits of Employee ID#: _____
please print

Employee Signature: _____ Date: _____

STEP 2: TO BE COMPLETED BY THE EMPLOYER

The information indicated by the employee has been provided as authorized by the above named employee.

Employer Name: _____

Employer Address: _____

Designated Employer Representative: _____
please print name

Signature of person releasing information: _____ Date: _____

NOTE: It is the Employer's responsibility to obtain the signature from the employee and to maintain this form for future audit purposes.

The above named Employer provides PHMSA-regulated services to NCMS operator clients. The above named Employee has been identified by the Employer as performing covered functions as required by the PHMSA regulations.

Consent and Release of Drug Testing Results

I hereby authorize the release of my drug and/or alcohol testing results to TPS Alert (check one of the below).

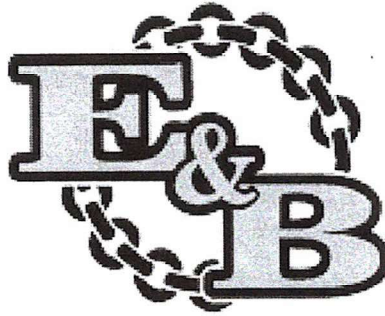
☐ My test was a DOT drug and/or alcohol test performed on the following date: _____

☐ My test was a Non-DOT drug and/or alcohol test.

Dated this _____ day of _____, 20_____.

Name: _____

Signature: _____



2085 W. Hwy 40 Roosevelt Ut. 84066 • Ph:435-722-4047

Request for MVR

The requester listed above requests access to driver records(s), including personal information as defined in 18 U.S.C. "2721-2724", concerning the following person:

DRIVER INFORMATION

Please Print All Information Clearly

Name: _____ DOB: _____
Last First MI

Driver License Number: _____ State: _____ SS#: _____

Address: _____
Street City, State Zip

DRIVER'S APPROVAL FOR OBTAINING MVR

I am the individual to whom the MVR pertains and am the subject of the record. I grant permission for the above requester to receive a copy of my driver license record (MVR) annually from the Driver License Division.

Driver's Signature

Date



Vacation Pay

Eligible employees vacation pay policy,

It is the policy of E&B Oilfield Services Inc. & its Affiliates to grant eligible employees annual vacation pay. Vacation pay will be accrued at a specified rate and used within the same year as it was accrued. The end of said fiscal year is specified in this policy by the last day of the last two week pay period of that year, regardless if said pay period rolls into the next year. At the payroll end date of the last pay period, vacation time will be zeroed, and the employee will begin accruing time for the next year the following day. The last payroll end date may roll into the next year up to 13 days, in which case the employee would not begin accruing time for the new year until January 14th. The employee would still have the ability to use accrued time up until January 13th of said year.

Employees should notify their direct supervisor a minimum of five business days in advance of taking vacation time, unless special circumstances arise and are agreed upon with their direct supervisor. All vacation requests must be submitted to the employee's direct supervisor and approved prior to using said vacation time. All requests will be reviewed by the direct supervisor with a focus on the company needs, deadlines and requirements during the requested vacation dates. The direct supervisor will inform the employee within three business days of receipt of the vacation request of the acceptance or rejection thereof.

If you are eligible for vacation pay you have been told how many hours you can accrue annually. That time will be divided by 26.6 and that will be the rate you will accrue per hour worked. For example, if you have been given up to 80 hours per year of vacation time your rate will accrue at 3 minutes of vacation time per hour worked and 40 hours will accrue at a rate of 1.5 minutes per hour worked.

Each employee has been told how many hours they are eligible to accrue and use. It is your job to not use more than you have accrued, and/or use over the total amount you are eligible to accrue each year. If this happens the extra hours used and paid by the company to yourself will be deducted from the immediately following paycheck including but not limited to deducting them from your overtime hours if you went into overtime during that following pay period.

Vacation time must be taken in a minimum of half-day increments (4 hours) up to a full day increment of 8 hours. You cannot use a vacation day for a non-normal workday such as weekends unless you regularly work those days throughout the year and/or were supposed to be on-call during those days.

The only exception to using vacation pay in excess of 40 hours in a pay week (Sunday-Saturday) is if you have hit 40 hours and can still take vacation time for an eligible time or day afterwards. For example, if you hit 38 hours by Thursday afternoon and would have normally worked Friday along with approving Friday, in advance, with your supervisor to take it off for a vacation day, thus, putting yourself at 46 total hours for that pay week, this would be accepted.

Vacation pay will only be paid out at your regular hourly pay or your salary divided by 2,080 (hours in a year based off 40 hours per week) not at an overtime rate.

If you take vacation during a holiday week and are eligible for paid holidays you will not be deducted for the paid holiday days out of your vacation time throughout said week.

If your employment is ended for any reason your accrued vacation hours will be paid out on your last check.

Questions concerning this policy should be directed to your direct supervisor.

I have read, understand, and acknowledge receipt of the vacation policy. I will comply with the guidelines set out in this policy and understand that failure to do so may result in disciplinary action, loss of vacation time, and up to termination of employment.

Initials: _____



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

USCIS
Form I-9
OMB No. 1615-0047
Expires 08/31/2019

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

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) an employee may present to establish employment authorization and identity. The refusal to hire or continue to employ an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

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

Last Name (Family Name)		First Name (Given Name)		Middle Initial	Other Last Names Used (if any)	
Address (Street Number and Name)			Apt. Number	City or Town		State ZIP Code
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number [][][] - [][] - [][][][]		Employee's E-mail Address		Employee's Telephone Number	

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

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

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

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

Preparer and/or Translator Certification (check one):

☐ I did not use a preparer or translator. ☐ A preparer(s) and/or translator(s) assisted the employee in completing Section 1.
(Fields below must be completed and signed when preparers and/or translators assist an employee in completing Section 1.)

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

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



Employer Completes Next Page





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

USCIS
Form I-9
OMB No. 1615-0047
Expires 08/31/2019

Section 2. Employer or Authorized Representative Review and Verification

(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents.")

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

Certification: I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

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

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

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

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

C. If the employee's previous grant of employment authorization has expired, provide the information for the document or receipt that establishes continuing employment authorization in the space provided below.

Document Title	Document Number	Expiration Date (if any) (mm/dd/yyyy)
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I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

Signature of Employer or Authorized Representative	Today's Date (mm/dd/yyyy)	Name of Employer or Authorized Representative
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LISTS OF ACCEPTABLE DOCUMENTS

All documents must be UNEXPIRED

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

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"> 1. U.S. Passport or U.S. Passport Card 2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551) 3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa 4. Employment Authorization Document that contains a photograph (Form I-766) 5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status: <ol style="list-style-type: none"> a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: <ol style="list-style-type: none"> (1) The same name as the passport; and (2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form. 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 		<ol style="list-style-type: none"> 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 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 3. School ID card with a photograph 4. Voter's registration card 5. U.S. Military card or draft record 6. Military dependent's ID card 7. U.S. Coast Guard Merchant Mariner Card 8. Native American tribal document 9. Driver's license issued by a Canadian government authority For persons under age 18 who are unable to present a document listed above: 10. School record or report card 11. Clinic, doctor, or hospital record 12. Day-care or nursery school record 	<ol style="list-style-type: none"> 1. A Social Security Account Number card, unless the card includes one of the following restrictions: <ol style="list-style-type: none"> (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION 2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240) 3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal 4. Native American tribal document 5. U.S. Citizen ID Card (Form I-197) 6. Identification Card for Use of Resident Citizen in the United States (Form I-179) 7. Employment authorization document issued by the Department of Homeland Security

Examples of many of these documents appear in Part 13 of the Handbook for Employers (M-274).

Refer to the instructions for more information about acceptable receipts.

Employee's Withholding Certificate

OMB No. 1545-0074

▶ **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.**

2020

Step 1:
Enter
Personal
Information

(a) First name and middle initial	Last name	(b) Social security number
Address		▶ Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
City or town, state, and ZIP code		
(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly (or Qualifying widow(er)) <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.)		

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, when to use the online estimator, and privacy.

Step 2:
Multiple Jobs
or Spouse
Works

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

Do **only one** of the following.

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

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

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

TIP: To be accurate, submit a 2020 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

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

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

Step 5:
Sign
Here

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

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

Employers
Only

Employer's name and address	First date of employment	Employer identification number (EIN)
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General Instructions

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.

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.

Exemption from withholding. You may claim exemption from withholding for 2020 if you meet both of the following conditions: you had no federal income tax liability in 2019 **and** you expect to have no federal income tax liability in 2020. You had no federal income tax liability in 2019 if (1) your total tax on line 16 on your 2019 Form 1040 or 1040-SR is zero (or less than the sum of lines 18a, 18b, and 18c), 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 2020 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 16, 2021.

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

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

When to use the estimator. Consider using the estimator at www.irs.gov/W4App if you:

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

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

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

Specific Instructions

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

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

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

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



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

Step 3. Step 3 of Form W-4 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. 972, Child Tax Credit and Credit for Other Dependents. You can also include **other tax credits** in this step, such as education tax credits and the foreign tax credit. 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 2020 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

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

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

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

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

- 1 Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, **skip** to line 3 **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 2020 itemized deductions (from Schedule A (Form 1040 or 1040-SR)). 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:

• \$18,650 if you're head of household
 • \$24,800 if you're married filing jointly or qualifying widow(er)
 • \$12,400 if you're single or married filing separately

}

.....

2 \$ _____
- 3** If line 1 is greater than line 2, subtract line 2 from line 1. 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 or 1040-SR)). 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 possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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

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

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

Married Filing Jointly or Qualifying Widow(er)

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$220	\$850	\$900	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,210	\$1,870	\$1,870
\$10,000 - 19,999	220	1,220	1,900	2,100	2,220	2,220	2,220	2,220	2,410	3,410	4,070	4,070
\$20,000 - 29,999	850	1,900	2,730	2,930	3,050	3,050	3,050	3,240	4,240	5,240	5,900	5,900
\$30,000 - 39,999	900	2,100	2,930	3,130	3,250	3,250	3,440	4,440	5,440	6,440	7,100	7,100
\$40,000 - 49,999	1,020	2,220	3,050	3,250	3,370	3,570	4,570	5,570	6,570	7,570	8,220	8,220
\$50,000 - 59,999	1,020	2,220	3,050	3,250	3,570	4,570	5,570	6,570	7,570	8,570	9,220	9,220
\$60,000 - 69,999	1,020	2,220	3,050	3,440	4,570	5,570	6,570	7,570	8,570	9,570	10,220	10,220
\$70,000 - 79,999	1,020	2,220	3,240	4,440	5,570	6,570	7,570	8,570	9,570	10,570	11,220	11,240
\$80,000 - 99,999	1,060	3,260	5,090	6,290	7,420	8,420	9,420	10,420	11,420	12,420	13,260	13,460
\$100,000 - 149,999	1,870	4,070	5,900	7,100	8,220	9,320	10,520	11,720	12,920	14,120	14,980	15,180
\$150,000 - 239,999	2,040	4,440	6,470	7,870	9,190	10,390	11,590	12,790	13,990	15,190	16,050	16,250
\$240,000 - 259,999	2,040	4,440	6,470	7,870	9,190	10,390	11,590	12,790	13,990	15,520	17,170	18,170
\$260,000 - 279,999	2,040	4,440	6,470	7,870	9,190	10,390	11,590	13,120	15,120	17,120	18,770	19,770
\$280,000 - 299,999	2,040	4,440	6,470	7,870	9,190	10,720	12,720	14,720	16,720	18,720	20,370	21,370
\$300,000 - 319,999	2,040	4,440	6,470	8,200	10,320	12,320	14,320	16,320	18,320	20,320	21,970	22,970
\$320,000 - 364,999	2,720	5,920	8,750	10,950	13,070	15,070	17,070	19,070	21,290	23,590	25,540	26,840
\$365,000 - 524,999	2,970	6,470	9,600	12,100	14,530	16,830	19,130	21,430	23,730	26,030	27,980	29,280
\$525,000 and over	3,140	6,840	10,170	12,870	15,500	18,000	20,500	23,000	25,500	28,000	30,150	31,650

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	\$460	\$940	\$1,020	\$1,020	\$1,470	\$1,870	\$1,870	\$1,870	\$1,870	\$2,040	\$2,040	\$2,040
\$10,000 - 19,999	940	1,530	1,610	2,060	3,060	3,460	3,460	3,460	3,640	3,830	3,830	3,830
\$20,000 - 29,999	1,020	1,610	2,130	3,130	4,130	4,540	4,540	4,720	4,920	5,110	5,110	5,110
\$30,000 - 39,999	1,020	2,060	3,130	4,130	5,130	5,540	5,720	5,920	6,120	6,310	6,310	6,310
\$40,000 - 59,999	1,870	3,460	4,540	5,540	6,690	7,290	7,490	7,690	7,890	8,080	8,080	8,080
\$60,000 - 79,999	1,870	3,460	4,690	5,890	7,090	7,690	7,890	8,090	8,290	8,480	9,260	10,060
\$80,000 - 99,999	2,020	3,810	5,090	6,290	7,490	8,090	8,290	8,490	9,470	10,460	11,260	12,060
\$100,000 - 124,999	2,040	3,830	5,110	6,310	7,510	8,430	9,430	10,430	11,430	12,420	13,520	14,620
\$125,000 - 149,999	2,040	3,830	5,110	7,030	9,030	10,430	11,430	12,580	13,880	15,170	16,270	17,370
\$150,000 - 174,999	2,360	4,950	7,030	9,030	11,030	12,730	14,030	15,330	16,630	17,920	19,020	20,120
\$175,000 - 199,999	2,720	5,310	7,540	9,840	12,140	13,840	15,140	16,440	17,740	19,030	20,130	21,230
\$200,000 - 249,999	2,970	5,860	8,240	10,540	12,840	14,540	15,840	17,140	18,440	19,730	20,830	21,930
\$250,000 - 399,999	2,970	5,860	8,240	10,540	12,840	14,540	15,840	17,140	18,440	19,730	20,830	21,930
\$400,000 - 449,999	2,970	5,860	8,240	10,540	12,840	14,540	15,840	17,140	18,450	19,940	21,240	22,540
\$450,000 and over	3,140	6,230	8,810	11,310	13,810	15,710	17,210	18,710	20,210	21,700	23,000	24,300

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	\$830	\$930	\$1,020	\$1,020	\$1,020	\$1,480	\$1,870	\$1,870	\$1,930	\$2,040	\$2,040
\$10,000 - 19,999	830	1,920	2,130	2,220	2,220	2,680	3,680	4,070	4,130	4,330	4,440	4,440
\$20,000 - 29,999	930	2,130	2,350	2,430	2,900	3,900	4,900	5,340	5,540	5,740	5,850	5,850
\$30,000 - 39,999	1,020	2,220	2,430	2,980	3,980	4,980	6,040	6,630	6,830	7,030	7,140	7,140
\$40,000 - 59,999	1,020	2,530	3,750	4,830	5,860	7,060	8,260	8,850	9,050	9,250	9,360	9,360
\$60,000 - 79,999	1,870	4,070	5,310	6,600	7,800	9,000	10,200	10,780	10,980	11,180	11,580	12,380
\$80,000 - 99,999	1,900	4,300	5,710	7,000	8,200	9,400	10,600	11,180	11,670	12,670	13,580	14,380
\$100,000 - 124,999	2,040	4,440	5,850	7,140	8,340	9,540	11,360	12,750	13,750	14,750	15,770	16,870
\$125,000 - 149,999	2,040	4,440	5,850	7,360	9,360	11,360	13,360	14,750	16,010	17,310	18,520	19,620
\$150,000 - 174,999	2,040	5,060	7,280	9,360	11,360	13,480	15,780	17,460	18,760	20,060	21,270	22,370
\$175,000 - 199,999	2,720	5,920	8,130	10,480	12,780	15,080	17,380	19,070	20,370	21,670	22,880	23,980
\$200,000 - 249,999	2,970	6,470	8,990	11,370	13,670	15,970	18,270	19,960	21,260	22,560	23,770	24,870
\$250,000 - 349,999	2,970	6,470	8,990	11,370	13,670	15,970	18,270	19,960	21,260	22,560	23,770	24,870
\$350,000 - 449,999	2,970	6,470	8,990	11,370	13,670	15,970	18,270	19,960	21,260	22,560	23,900	25,200
\$450,000 and over	3,140	6,840	9,560	12,140	14,640	17,140	19,640	21,530	23,030	24,530	25,940	27,240

