

# EMPLOYEE RECORD SHEET

For New Hires, Re-hires and Employee Record

New Employee   
 Changes   
 Re-hires

Employer/Client Name \_\_\_\_\_

Effective date of change: \_\_\_\_\_

**Part 1: Employee Complete and Sign (please print clearly)**

Employee Name \_\_\_\_\_ Social Security # \_\_\_\_\_  
First Name Middle Initial Last Name (as shown on SS card)

Employee Personal E-mail Address \_\_\_\_\_  
Your personal email address may be used to send pay stubs or other employment related information.

Employee Name Change (if applicable) \_\_\_\_\_ (as shown on SS card)

Address \_\_\_\_\_

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

Primary Phone Number \_\_\_\_\_  Male  Female Date of Birth \_\_\_\_\_

Emergency Contact Name \_\_\_\_\_ Relationship \_\_\_\_\_

Emergency Contact Phone Number \_\_\_\_\_

**NEW EMPLOYEE ONLY:** I certify that the information on this form and my employment application and/or resume is true, complete, and correct to the best of my knowledge and belief. I understand that I may be required to successfully complete a medical exam for initial and continued employment. I further understand that my employment is at will and agree that it is for no definite period and may, regardless of the date of payment of my wages and salary, be terminated at any time for any reason or no reason, without prior notice. Neither I nor the employer have agreed on any specific period of employment, nor any specific pay or benefits unless otherwise set forth in a separate contract. I agree that all claims, disputes and controversies between and among employees and any employee and employer, administrative employer, all agents, or any other person shall be exclusively and finally settled through the Alternate Dispute Resolution process.

I understand the requirements of this position and acknowledge I am able to perform all essential job functions with or without reasonable accommodations.

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

**Part 2: Employer Complete and Sign (please print clearly)**

Employee Begin Date: \_\_\_\_\_ Client Original Hire Date: \_\_\_\_\_

Job Title / Position: \_\_\_\_\_ Department \_\_\_\_\_ Work State \_\_\_\_\_ W/C Code \_\_\_\_\_

|   |   |  |
|---|---|--|
| <b>Schedule:</b><br><input type="checkbox"/> Full-time <input type="checkbox"/> Part-time | <b>Payroll Frequency:</b><br><input type="checkbox"/> Weekly <input type="checkbox"/> Semi-Monthly<br><input type="checkbox"/> Bi-Weekly <input type="checkbox"/> Monthly | <b>Employee Type:</b><br><input type="checkbox"/> Regular <input type="checkbox"/> On Call<br><input type="checkbox"/> Temporary <input type="checkbox"/> Seasonal |
|---|---|--|

Scheduled Hours per Pay Period: \_\_\_\_\_  
 Is employee eligible for overtime pay according to Fair Labor Standards Act?  Yes (Hourly)  No (exempt from overtime)

Pay Type/Rate:  \_\_\_\_\_  \_\_\_\_\_  \_\_\_\_\_

Other Allowances Per Pay Period \_\_\_\_\_

Additional Comments: \_\_\_\_\_

Employer/Client Signature \_\_\_\_\_ Date \_\_\_\_\_

\*\* In order to process payroll, this form must be submitted to the office with a completed and signed Form W-4, Applicable State Withholding, Labor Form, signed drug & alcohol policy and signed handbook. Front and back cover sheets and the employee handbook must be provided if applicable.

# APPLICATION FOR EMPLOYMENT

**PERSONAL INFORMATION**

DATE OF APPLICATION: \_\_\_\_\_

Name: \_\_\_\_\_  
Last First Middle

Address: \_\_\_\_\_  
Street (Apt) City/State Zip

Alternate Address: \_\_\_\_\_  
Street City/State Zip

Contact Information: \_\_\_\_\_  
( ) ( ) Email  
Home Telephone Mobile Telephone

*How did you learn about our company?* \_\_\_\_\_

**POSITION SOUGHT:** \_\_\_\_\_ Available Start Date: \_\_\_\_\_

Desired Pay Range: \_\_\_\_\_ Are you currently employed? \_\_\_\_\_  
Hourly or Salary

**EDUCATION**

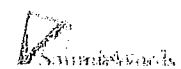
|   | Name and Location | Graduate? – Degree? | Major / Subjects of Study |
|---|-------------------|---------------------|---------------------------|
| High School                                   |                   |                     |                           |
| College or University                         |                   |                     |                           |
| Specialized Training,<br>Trade School, etc... |                   |                     |                           |
| Other Education                               |                   |                     |                           |

Please list your areas of highest proficiency, special skills or other items that may contribute to your abilities in performing the above mentioned position.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



PREVIOUS EXPERIENCE

Please list beginning from most recent

| Dates Employed | Company Name | Location | Role/Title |
|----------------|--------------|----------|------------|
|                |              |          |            |

Job notes, tasks performed and reason for leaving:

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| Dates Employed | Company Name | Location | Role/Title |
|----------------|--------------|----------|------------|
|                |              |          |            |

Job notes, tasks performed and reason for leaving:

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| Dates Employed | Company Name | Location | Role/Title |
|----------------|--------------|----------|------------|
|                |              |          |            |

Job notes, tasks performed and reason for leaving:

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| Dates Employed | Company Name | Location | Role/Title |
|----------------|--------------|----------|------------|
|                |              |          |            |

Job notes, tasks performed and reason for leaving:

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## **Always Underground, Inc. Company-Issued Equipment and Electronic Device Policy**

This policy is intended to define the standards, expectations, procedures and restrictions in connection with employee use of company issued equipment and electronic devices. Company issued equipment and electronic devices include, but are not limited to, the following:

- Telephones
- Smartphones
- Other Mobile/Cellular phones
- Computers and laptops
- Chromebook
- Tablets or iPad
- Portable data or media devices (USB drive, external hard drive, etc.)
- Any other electronic device capable of storing data, connecting to a network, or used as a mode of communication.

All materials, data, communications, and information (including but not limited to e-mail, telephone conversations and voicemail recordings, instant messages, and internet and social media postings and activities) created on, transmitted to, received or printed from, or stored or recorded on these devices are the property of the Company. You must also promptly provide the Company with access to the device when requested.

Employee are to strictly use Company issued equipment and electronic devices in connection with their work. Employees should not use their personal devices for any Company purpose. Use of a personal device for Company work may result in disciplinary action, up to and including termination.

Please be advised that the Company may monitor, at all times and by any lawful means, all telephone conversations or transmissions, electronic mail or transmissions, or internet access or usage by an employee by any electronic device or system, including but not limited to the use of a computer, laptop, telephone, cellular phone, or other means of communication, including chat, messaging, and texts. You should have no expectation of privacy with respect to these materials, data, communications, and information. To that end, the Company reserves the right, with or without notice, to monitor, intercept, review, and erase all content created on, transmitted to, received or printed from, or stored or recorded on the device.

You must use your best efforts to physically secure the device against damages, loss, theft, or use by persons who have not been authorized to access the device. In the event that your device is damaged, you must immediately report the damage to your Manger. If the event that your device is lost, stolen, accessed by unauthorized persons, or otherwise compromised, you must immediately inform your manager so that the Company can assess the damage and, if necessary, remotely erase the entire device. You may be responsible for any costs for repair or replacement. Employees found to have provided a third-party access to Company equipment and/or electronic devices may be subject to disciplinary action, up to and including termination of employment.

Any use of an electronic device must conform to this policy and each user is responsible for using his or her device in a productive, ethical, and lawful manner. This includes complying with the Company's policies, including policies prohibiting harassment, discrimination and retaliation as well as the Company's policies regarding Confidential and Proprietary Information.

The Company prohibits employees from talking, texting, emailing, or otherwise using a device while operating a Company vehicle or while operating a personal vehicle on Company business. Employees must also abide by all applicable legal prohibitions. For their own health and safety and the health and safety of others, employees should not use their devices while operating vehicles of any kind.

Upon the termination of your employment, you must promptly return all equipment and electronic devices issued to you, pursuant to Company instructions.

Employees who violate any provision of this policy may be subject to discipline, up to and including termination of employment.

Nothing in this policy is intended to interfere with your rights under federal and state laws, including your rights pursuant to the National Labor Relations Act, nor will the Company construe this policy in a way that limits such rights. Nothing in this policy should be construed as a contract for employment for a term or otherwise modifying your at-will employment.

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I HAVE READ, UNDERSTOOD, AND AGREE TO THE ABOVE COMPANY ISSUED  
EQUIPMENT AND ELECTRONIC DEVICE POLICY:

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

\_\_\_\_\_  
Date

EMPLOYEE ACKNOWLEDGMENTS

I, the undersigned employee, understand and acknowledge the following:

That I have received a copy of this Employee Handbook and that it is my responsibility to read and be aware of, and comply with, all policies contained in it and any official notices that supersede it, including, but not limited to, policies on confidentiality, health, safety, anti-harassment, discrimination, and drugs and alcohol.

That this Employee Handbook contains important Company policies that directly affect many aspects of my employment. It is essential that I have a full understanding of these policies, and I will consult your supervisor or the president of the Company if I do not have a full understanding of any policy herein or if I have any questions or concerns related to these policies.

That, unless expressly stated to the contrary in a written employment agreement between myself and Company, this is an at-will employment relationship, and as such, both myself and Company may terminate this agreement at any time, with or without cause or notice, as permitted by law. Nothing in this Employee Handbook is intended to modify my at-will employment relationship with Company.

That this is not a contract of employment or a guarantee of a continued employment relationship for any period of time.

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That this Employee Handbook and the policies contained herein modifies, supersedes, and revokes any and all prior policies, procedures, practices, and oral or written representations to the contrary or that are otherwise inconsistent with its terms.

That Company reserves the right to change, remove, or add to the policies herein at any time by providing official notices to me or posted in a conspicuous place in my work setting designated for such purposes. Any such official notices will modify, supersede, and revoke any existing notices that are inconsistent with them. Furthermore, Company reserves the right to change its implementation, interpretation, or application of the policies and procedures herein at any time.

That in the event that any of the terms or provisions of this Employee Handbook, including this Employee Acknowledgment, are declared invalid or unenforceable by any court of competent jurisdiction or any federal or state entity having proper jurisdiction over the subject matter herein, the remaining terms and provisions that are not effected thereby shall remain in full force and effect and employees will be afforded all rights required by law. Furthermore, in such event, Company will provide employees with substitute terms and provisions for those declared invalid once it becomes aware of their invalidity.

I sign in acknowledgment of, and agreement with, the above provisions.

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

Printed Name: \_\_\_\_\_

Screening test (or initial test) means:

- (1) in drug testing, a test to eliminate "negative" urine specimens from further analysis or to identify a specimen that requires additional testing for the presence of drugs.
- (2) In alcohol testing, an analytical procedure to determine whether an employee may have a prohibited concentration of alcohol in a breath or saliva specimen.

Stand-down means the practice of temporarily removing an employee from the performance of safety-sensitive functions based only on a report from a laboratory to the MRO of a confirmed positive test for a drug or drug metabolite, an adulterated test, or a substituted test, before the MRO has completed verification of the test results.

Violation rate for random alcohol testing means the number of 0.04 and above random alcohol confirmation test results conducted under Part 382 plus the number of refusals of random alcohol tests required by Part 382, divided by the total number of random alcohol screening tests (including refusals) conducted under Part 382.

I have received a copy of Always Underground Inc. controlled substance and alcohol policies and procedures.

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Date:

Driver's Signature

Driver's Name (Printed)

Driver's Identification

CONTROLLED SUBSTANCES AND ALCOHOL POLICY FOR:

USDOT# 2945179

ALWAYS UNDERGROUND INC.

## MUTUAL RELEASE AGREEMENT

This Mutual Release Agreement ("Agreement") is made by and between Always Underground, Inc., an Illinois corporation, ("Always Underground" or the "Company") and [REDACTED] ("Employee").

WHEREAS, Employee has been employed by the Company since [REDACTED] and continues to be employed by the Company;

WHEREAS, Always Underground is changing its compensation structure and would like to confirm all employees have been properly compensated and have no claims;

NOW, in consideration for the promises contained herein, Always Underground and Employee (collectively referred to as the "Parties") hereby agree as follows:

### 1. Consideration.

(a) In exchange for the release stated in this Agreement, Always Underground agrees to pay to Employee a bonus equivalent to forty (40) hours of pay.

(b) *Acknowledgement of Sufficiency of Consideration.* Employee acknowledges that the consideration described above is full and fair consideration. Employee further acknowledges that through this Agreement, Employee is receiving a benefit that Employee would not be entitled to receive but for this Agreement. Employee represents and agrees Employee has been paid all wages, benefits, compensation, or other amounts owed to Employee from Always Underground through the date of this Agreement.

**2. General Release of Claims by Employee.** Employee, on behalf of Employee and Employee's executors, heirs, administrators, representatives, and assigns, hereby agrees to release and forever discharge Always Underground and all predecessors, successors and affiliates, related and/or subsidiary entities, and all past and present officers, general or limited partners, employees, attorneys, agents, and representatives, from any and all claims, debts, demands, accounts, judgments, rights, causes of action, equitable relief, damages, costs, charges, complaints, obligations, promises, agreements, controversies, suits, expenses, compensation, responsibility and liability of every kind and character whatsoever (including attorneys' fees and costs), whether in law or equity, known or unknown, asserted or unasserted, suspected or unsuspected (collectively, "Claims"), which Employee has or may have had against such individuals or entities based on any events or circumstances arising or occurring on or prior to the date hereof or on or prior to termination of his employment, arising directly or indirectly out of, related to, or in any other way involving in any manner whatsoever Employee's employment with Always Underground. These Claims include, but are not limited to, any and all claims arising under federal, state, or local laws relating to employment, including, without limitation, claims of wrongful discharge, breach of express or implied contract, fraud, misrepresentation, discrimination or harassment of any kind, unpaid wages or compensation, defamation, liability in tort, or claims of any kind that may be brought in any court or administrative agency, and claims arising under Title VII of the Civil Rights Act, the Older Workers Benefit Protection Act, the Fair Labor Standards Act, the Employee Retirement Income Security Act, the Family and Medical Leave Act, the Illinois Human Rights Act, the Illinois Wage Payment and Collection Act, and similar federal, state, or local statutes, ordinances and regulations.

This release does not extend to claims that are non-waivable under the law. Employee specifically acknowledges and agrees that Employee has been paid all wages owed as of the execution of this Agreement and that Employee has no further or additional claims against Always Underground. Furthermore, Employee represents and agrees that Employee has been afforded all entitlements of federal and state employment laws, including but not limited to the Fair Labor Standards Act of 1938, as amended, the Illinois Minimum Wage Law, and the Illinois Wage Payment and Collection Act, with respect to all rights and protections under all such laws.

**3. Acknowledgment.** Employee acknowledges that Employee has been advised to seek the advice of an attorney regarding the effect of this Agreement prior to signing it. Employee further acknowledges that Employee has read this entire Agreement and that Employee understands its meaning and application. Employee acknowledges that Employee has had sufficient time to consider this Agreement before signing it.



7. **Non-disparagement.** Employee agrees not to directly or indirectly, in any capacity or manner, make, express, transmit, speak, write, verbalize or otherwise communicate in any way (or cause, further, assist, solicit, encourage, support or participate in any of the foregoing), any remark, comment, message, information, declaration, communication or other statement of any kind, whether verbal, in writing, electronically transferred or otherwise, that might reasonably be construed to be derogatory or critical of, or negative toward or regarding Always Underground or their directors, officers, affiliates, subsidiaries, employees, agents or representatives.

8. **Confidentiality.** Except as otherwise required by law, Employee agrees that Employee will not disclose the terms of this Agreement to anyone except Employee's attorneys, tax advisors, immediate family, and that such persons shall be told that the information must be kept confidential.

9. **No Representations.** Neither party has relied upon any representations or statements made by the other party hereto which are not specifically set forth in this Agreement.

10. **No Admission Of Liability.** The Parties agree that nothing contained in this Agreement shall constitute, be construed as, or be deemed to be an admission of fault, or wrongdoing on the part of either party.

11. **Entire Agreement.** This Agreement represents the entire Agreement and understanding between Always Underground and Employee concerning the Parties' relationship, and supersedes and replaces any and all prior agreements and understanding concerning Employee's relationship with Always Underground.

12. **Counterparts.** This Agreement may be executed in counterparts, and each counterpart shall have the same force and effect as an original and shall constitute a binding agreement on the part of each of the undersigned.

13. **No Oral Modification.** This Agreement may only be amended by a writing signed by Employee and Always Underground.

14. **Severability.** If any provision of this Agreement is found by a proper authority to be unenforceable, that provision shall be severed and the remainder of the Agreement will remain in full force and effect.

15. **Governing Law.** This Agreement shall be governed by the laws of the State of Illinois.

16. **Enforcement.** If either party brings any legal action or legal proceedings to enforce this Agreement, or any provision of this Agreement, the prevailing party in such legal action or legal proceeding will be entitled to recover from the non-prevailing party all loss, damage, or expense, including without limitation, attorneys' fees.

17. **Voluntary Execution of Agreement.** This Agreement is executed voluntarily and without any duress or undue influence on the part or behalf of the Parties hereto, with the full intent of releasing all claims. The Parties acknowledge that: (a) they have read this Agreement; (b) they have been represented in the preparation, negotiation, and execution of this Agreement by legal counsel of their own choice, or they have voluntarily declined to seek such counsel; (c) they understand the terms and consequences of this Agreement and of the release it contains; and (d) they are fully aware of the legal and binding effect of this Agreement.

IN WITNESS WHEREOF, the Parties have executed this Agreement on the respective dates set forth below.

EMPLOYEE

ALWAYS UNDERGROUND, INC.

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

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

Print Name: \_\_\_\_\_

Its: \_\_\_\_\_

Dated: \_\_\_\_\_

Dated: \_\_\_\_\_

## FLEET AND VEHICLE POLICY ACKNOWLEDGMENT AND RECEIPT

- 1 The Company has provided me with a copy of the policy outlining the use of Company vehicles and personal vehicles for Company use.
- 2 I agree to abide by all requirements outlined in this policy.
- 3 I agree not to operate any vehicle while under the influence of drugs or alcohol. I fully understand that, should I be found operating a Company vehicle while under the influence of drugs or alcohol, it shall constitute grounds for immediate revocation of driving privileges and additional disciplinary action by the Company, up to and including termination.
- 4 I agree to drive only when I am alert and in full control of my assigned vehicle. If I am not, I will not drive or pull over until such time as I am fully in control.
- 5 I understand that I must report to the Company any suspension, revocation or cancellation of a driver's license prior to the operation of a Company vehicle or any vehicle on Company business.
- 6 I agree to allow the Company to request copies of my Motor Vehicle Report as often as the Company sees fit.
- 7 I understand that my use of any Company vehicle or privilege to drive on Company business may be revoked or restricted in accordance with the provisions outlined in this policy, which I have read and reviewed.
- 8 I understand and agree that using handheld devices are dangerous and distracting and I agree not to operate a Company vehicle or my personal vehicle, on Company business, while doing so.

\_\_\_\_\_  
Employee's Name in Print

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

\_\_\_\_\_  
Date Signed by Employee



American Global

## DISCLOSURE AND AUTHORIZATION FORM

Please read carefully before signing

This form authorizes **Always Underground Inc.** and American Global, LLC (acting on behalf of **Always Underground Inc. as a broker**) to secure your Motor Vehicle Abstract (MVA) as part of our process to secure coverage on behalf of **Always Underground Inc.** and American Global, LLC may obtain this document in connection with your application for and/or continued employment with the employer.

**AUTHORIZATION:** By signing below, you hereby authorize, without reservation, any party or agency contacted by **Always Underground Inc.** or American Global, LLC to furnish the above mentioned information. You further authorize ongoing procurement of the above mentioned report, at any time during your employment (or contract). You also agree that a fax or photocopy of this authorization, with your signature, be accepted with the same authority as the original. You hereby authorize and request, without any reservation, any division of motor vehicles, with any and all background information in their possession regarding your Motor Vehicle Abstract (MVA), be considered in accordance with your employment qualifications and securing necessary insurance coverages for **Always Underground Inc.** by American Global, LLC.

Print your Name: \_\_\_\_\_

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

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

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

License Number: \_\_\_\_\_

Date of Birth (MM/DD/YYYY): \_\_\_\_\_

Gender (M or F): \_\_\_\_\_

Other or Former Names: \_\_\_\_\_

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



## Always Underground INC

### Direct Deposit Agreement Form

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#### Authorization Agreement

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I hereby authorize Always Underground INC to initiate automatic deposits to my account at the financial institution named below. I also authorize Always Underground INC to make withdrawals from this account in the event that a credit entry is made in error.

Further, I agree not to hold Always Underground INC responsible for any delay or loss of funds due to incorrect or incomplete information supplied by me or by my financial institution or due to an error on the part of my financial institution in depositing funds to my account.

This agreement will remain in effect until Always Underground INC receives a written notice of cancellation from me or my financial institution, or until I submit a new direct deposit form to the Payroll Department.

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#### Account Information

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Name of Financial Institution: \_\_\_\_\_

Routing Number: \_\_\_\_\_

Account Number: \_\_\_\_\_  Checking |  Savings

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#### Signature

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Authorized Signature (Primary): \_\_\_\_\_ Date: \_\_\_\_\_

Authorized Signature (Joint): \_\_\_\_\_ Date: \_\_\_\_\_

Please attach a voided check or deposit slip and return this form to the Payroll Department.

## 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.**

OMB No. 1545-0074

# 2025

|   |   |           |   |
|---|---|-----------|---|
| <b>Step 1:</b><br><b>Enter Personal Information</b> | (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 <a href="http://www.ssa.gov">www.ssa.gov</a> . |
|   | City or town, state, and ZIP code   |           |   |
|   | (c) <input type="checkbox"/> Single or Married filing separately<br><input type="checkbox"/> Married filing jointly or Qualifying surviving spouse<br><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.) |           |   |

**TIP:** Consider using the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) to determine the most accurate withholding for the rest of the year if: you are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

**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, and when to use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App).

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

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

Do **only one** of the following.

(a) Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for the most accurate withholding for this step (and Steps 3-4). If you or your spouse have self-employment income, use this option; **or**

(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

**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>                              | If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):   |             |    |
| <b>Claim Dependent and Other Credits</b>    | 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> | (a) <b>Other income (not from jobs).</b> If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income . . . . . | <b>4(a)</b> | \$ |
|   | (b) <b>Deductions.</b> If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here . . . . .  | <b>4(b)</b> | \$ |
|   | (c) <b>Extra withholding.</b> Enter any additional tax you want withheld each pay period . . . . .  | <b>4(c)</b> | \$ |

|                          |  |      |  |
|--------------------------|--|------|--|
| <b>Step 5: 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. |      |  |
|                          | Employee's signature (This form is not valid unless you sign it.)  | Date |  |

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

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### 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 2025 if you meet both of the following conditions: you had no federal income tax liability in 2024 and you expect to have no federal income tax liability in 2025. You had no federal income tax liability in 2024 if (1) your total tax on line 24 on your 2024 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 2025 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 17, 2026.

**Your privacy.** Steps 2(c) and 4(a) ask for information regarding income you received from sources other than the job associated with this Form W-4. If you have concerns with providing the information asked for in Step 2(c), you may choose Step 2(b) as an alternative; if you have concerns with providing the information asked for in Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c) as an alternative.

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

1. Are submitting this form after the beginning of the year;
2. Expect to work only part of the year;
3. Have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), or number of dependents, or changes in your deductions or credits;
4. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
5. Prefer the most accurate withholding for multiple job situations.

**TIP:** Have your most recent pay stub(s) from this year available when using the estimator to account for federal income tax that has already been withheld this year. At the beginning of next year, use the estimator again to recheck your withholding.

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

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

## Specific Instructions

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

**Step 2.** Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work. Submit a separate Form W-4 for each job.

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

Instead, 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 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 2025 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. 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; or, you can use the online withholding estimator at [www.irs.gov/W4App](http://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 2025 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: 

|   |  |
|---|--|
| { | • \$30,000 if you're married filing jointly or a qualifying surviving spouse |
|   | • \$22,500 if you're head of household                                       |
|   | • \$15,000 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 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 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               | \$700             | \$850             | \$910             | \$1,020           | \$1,020           | \$1,020           | \$1,020           | \$1,020           | \$1,020             | \$1,020             |
| \$10,000 - 19,999                              | 0   | 700               | 1,700             | 1,910             | 2,110             | 2,220             | 2,220             | 2,220             | 2,220             | 2,220             | 2,220               | 3,220               |
| \$20,000 - 29,999                              | 700   | 1,700             | 2,760             | 3,110             | 3,310             | 3,420             | 3,420             | 3,420             | 3,420             | 3,420             | 4,420               | 5,420               |
| \$30,000 - 39,999                              | 850   | 1,910             | 3,110             | 3,460             | 3,660             | 3,770             | 3,770             | 3,770             | 3,770             | 4,770             | 5,770               | 6,770               |
| \$40,000 - 49,999                              | 910   | 2,110             | 3,310             | 3,660             | 3,860             | 3,970             | 3,970             | 3,970             | 4,970             | 5,970             | 6,970               | 7,970               |
| \$50,000 - 59,999                              | 1,020   | 2,220             | 3,420             | 3,770             | 3,970             | 4,080             | 4,080             | 5,080             | 6,080             | 7,080             | 8,080               | 9,080               |
| \$60,000 - 69,999                              | 1,020   | 2,220             | 3,420             | 3,770             | 3,970             | 4,080             | 5,080             | 6,080             | 7,080             | 8,080             | 9,080               | 10,080              |
| \$70,000 - 79,999                              | 1,020   | 2,220             | 3,420             | 3,770             | 3,970             | 5,080             | 6,080             | 7,080             | 8,080             | 9,080             | 10,080              | 11,080              |
| \$80,000 - 99,999                              | 1,020   | 2,220             | 3,420             | 4,620             | 5,820             | 6,930             | 7,930             | 8,930             | 9,930             | 10,930            | 11,930              | 12,930              |
| \$100,000 - 149,999                            | 1,870   | 4,070             | 6,270             | 7,620             | 8,820             | 9,930             | 10,930            | 11,930            | 12,930            | 14,010            | 15,210              | 16,410              |
| \$150,000 - 239,999                            | 1,870   | 4,240             | 6,640             | 8,190             | 9,590             | 10,890            | 12,090            | 13,290            | 14,490            | 15,690            | 16,890              | 18,090              |
| \$240,000 - 259,999                            | 2,040   | 4,440             | 6,840             | 8,390             | 9,790             | 11,100            | 12,300            | 13,500            | 14,700            | 15,900            | 17,100              | 18,300              |
| \$260,000 - 279,999                            | 2,040   | 4,440             | 6,840             | 8,390             | 9,790             | 11,100            | 12,300            | 13,500            | 14,700            | 15,900            | 17,100              | 18,300              |
| \$280,000 - 299,999                            | 2,040   | 4,440             | 6,840             | 8,390             | 9,790             | 11,100            | 12,300            | 13,500            | 14,700            | 15,900            | 17,100              | 18,300              |
| \$300,000 - 319,999                            | 2,040   | 4,440             | 6,840             | 8,390             | 9,790             | 11,100            | 12,300            | 13,500            | 14,700            | 15,900            | 17,170              | 19,170              |
| \$320,000 - 364,999                            | 2,040   | 4,440             | 6,840             | 8,390             | 9,790             | 11,100            | 12,470            | 14,470            | 16,470            | 18,470            | 20,470              | 22,470              |
| \$365,000 - 524,999                            | 2,790   | 6,290             | 9,790             | 12,440            | 14,940            | 17,350            | 19,650            | 21,950            | 24,250            | 26,550            | 28,850              | 31,150              |
| \$525,000 and over                             | 3,140   | 6,840             | 10,540            | 13,390            | 16,090            | 18,700            | 21,200            | 23,700            | 26,200            | 28,700            | 31,200              | 33,700              |

**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                                    | \$200   | \$850             | \$1,020           | \$1,020           | \$1,020           | \$1,370           | \$1,870           | \$1,870           | \$1,870           | \$1,870           | \$1,870             | \$2,040             |
| \$10,000 - 19,999                              | 850   | 1,700             | 1,870             | 1,870             | 2,220             | 3,220             | 3,720             | 3,720             | 3,720             | 3,720             | 3,890               | 4,090               |
| \$20,000 - 29,999                              | 1,020   | 1,870             | 2,040             | 2,390             | 3,390             | 4,390             | 4,890             | 4,890             | 4,890             | 5,060             | 5,260               | 5,460               |
| \$30,000 - 39,999                              | 1,020   | 1,870             | 2,390             | 3,390             | 4,390             | 5,390             | 5,890             | 5,890             | 6,060             | 6,260             | 6,460               | 6,660               |
| \$40,000 - 59,999                              | 1,220   | 3,070             | 4,240             | 5,240             | 6,240             | 7,240             | 7,880             | 8,080             | 8,280             | 8,480             | 8,680               | 8,880               |
| \$60,000 - 79,999                              | 1,870   | 3,720             | 4,890             | 5,890             | 7,030             | 8,230             | 8,930             | 9,130             | 9,330             | 9,530             | 9,730               | 9,930               |
| \$80,000 - 99,999                              | 1,870   | 3,720             | 5,030             | 6,230             | 7,430             | 8,630             | 9,330             | 9,530             | 9,730             | 9,930             | 10,130              | 10,580              |
| \$100,000 - 124,999                            | 2,040   | 4,090             | 5,460             | 6,660             | 7,860             | 9,060             | 9,760             | 9,960             | 10,160            | 10,950            | 11,950              | 12,950              |
| \$125,000 - 149,999                            | 2,040   | 4,090             | 5,460             | 6,660             | 7,860             | 9,060             | 9,950             | 10,950            | 11,950            | 12,950            | 13,950              | 14,950              |
| \$150,000 - 174,999                            | 2,040   | 4,090             | 5,460             | 6,660             | 8,450             | 10,450            | 11,950            | 12,950            | 13,950            | 15,080            | 16,380              | 17,680              |
| \$175,000 - 199,999                            | 2,040   | 4,290             | 6,450             | 8,450             | 10,450            | 12,450            | 13,950            | 15,230            | 16,530            | 17,830            | 19,130              | 20,430              |
| \$200,000 - 249,999                            | 2,720   | 5,570             | 7,900             | 10,200            | 12,500            | 14,800            | 16,600            | 17,900            | 19,200            | 20,500            | 21,800              | 23,100              |
| \$250,000 - 399,999                            | 2,970   | 6,120             | 8,590             | 10,890            | 13,190            | 15,490            | 17,290            | 18,590            | 19,890            | 21,190            | 22,490              | 23,790              |
| \$400,000 - 449,999                            | 2,970   | 6,120             | 8,590             | 10,890            | 13,190            | 15,490            | 17,290            | 18,590            | 19,890            | 21,190            | 22,490              | 23,790              |
| \$450,000 and over                             | 3,140   | 6,490             | 9,160             | 11,660            | 14,160            | 16,660            | 18,660            | 20,160            | 21,660            | 23,160            | 24,660              | 26,160              |

**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   | \$450             | \$850             | \$1,000           | \$1,020           | \$1,020           | \$1,020           | \$1,020           | \$1,870           | \$1,870           | \$1,870             | \$1,890             |
| \$10,000 - 19,999                              | 450   | 1,450             | 2,000             | 2,200             | 2,220             | 2,220             | 2,220             | 3,180             | 4,070             | 4,070             | 4,090               | 4,290               |
| \$20,000 - 29,999                              | 850   | 2,000             | 2,600             | 2,800             | 2,820             | 2,820             | 3,780             | 4,780             | 5,670             | 5,690             | 5,890               | 6,090               |
| \$30,000 - 39,999                              | 1,000   | 2,200             | 2,800             | 3,000             | 3,020             | 3,980             | 4,980             | 5,980             | 6,890             | 7,090             | 7,290               | 7,490               |
| \$40,000 - 59,999                              | 1,020   | 2,220             | 2,820             | 3,830             | 4,850             | 5,850             | 6,850             | 8,050             | 9,130             | 9,330             | 9,530               | 9,730               |
| \$60,000 - 79,999                              | 1,020   | 3,030             | 4,630             | 5,830             | 6,850             | 8,050             | 9,250             | 10,450            | 11,530            | 11,730            | 11,930              | 12,130              |
| \$80,000 - 99,999                              | 1,870   | 4,070             | 5,670             | 7,060             | 8,280             | 9,480             | 10,680            | 11,880            | 12,970            | 13,170            | 13,370              | 13,570              |
| \$100,000 - 124,999                            | 1,950   | 4,350             | 6,150             | 7,550             | 8,770             | 9,970             | 11,170            | 12,370            | 13,450            | 13,650            | 14,650              | 15,650              |
| \$125,000 - 149,999                            | 2,040   | 4,440             | 6,240             | 7,640             | 8,860             | 10,060            | 11,260            | 12,860            | 14,740            | 15,740            | 16,740              | 17,740              |
| \$150,000 - 174,999                            | 2,040   | 4,440             | 6,240             | 7,640             | 8,860             | 10,860            | 12,860            | 14,860            | 16,740            | 17,740            | 18,940              | 20,240              |
| \$175,000 - 199,999                            | 2,040   | 4,440             | 6,640             | 8,840             | 10,860            | 12,860            | 14,860            | 16,910            | 19,090            | 20,390            | 21,690              | 22,990              |
| \$200,000 - 249,999                            | 2,720   | 5,920             | 8,520             | 10,960            | 13,280            | 15,580            | 17,880            | 20,180            | 22,360            | 23,660            | 24,960              | 26,260              |
| \$250,000 - 449,999                            | 2,970   | 6,470             | 9,370             | 11,870            | 14,190            | 16,490            | 18,790            | 21,090            | 23,280            | 24,580            | 25,880              | 27,180              |
| \$450,000 and over                             | 3,140   | 6,840             | 9,940             | 12,640            | 15,160            | 17,660            | 20,160            | 22,660            | 25,050            | 26,550            | 28,050              | 29,550              |





**Form WH-4**  
State Form 48845  
(R10 / 8-23)

**State of Indiana**

**Employee's Withholding Exemption and County Status Certificate**

This form is for the employer's records. Do not send this form to the Department of Revenue.  
The completed form should be returned to your employer.

Full Name \_\_\_\_\_ Social Security Number or ITIN \_\_\_\_\_

Home Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Indiana County of Residence as of January 1: \_\_\_\_\_ (See instructions)

Indiana County of Principal Employment as of January 1: \_\_\_\_\_ (See instructions)

Check this box if the changes to the counties are effective for the next calendar year. (See instructions)

**How to Claim Your Withholding Exemptions**

1. You are entitled to one exemption. If you wish to claim the exemption, enter "1" .....  
**Nonresident aliens** must skip lines 2 through 8. See instructions \_\_\_\_\_
2. If you are married and your spouse does not claim his/her exemption, you may claim it, enter "1" .....  
\_\_\_\_\_
3. You are allowed one (1) exemption for each dependent. Enter number claimed.....  
\_\_\_\_\_
4. Additional exemptions are allowed if: (a) you and/or your spouse are over the age of 65 and/or  
(b) if you and/or your spouse are legally blind.  
Check box(es) for additional exemptions: You are 65 or older  or blind  or blind   
Enter the total number of boxes checked.....  
\_\_\_\_\_
5. Add lines 1, 2, 3, and 4. Enter the total here .....  
\_\_\_\_\_
6. You are entitled to claim an additional exemption for each qualifying dependent (see instructions) .....  
\_\_\_\_\_
7. You are entitled to claim an additional exemption for each qualifying dependent claimed for the first time (see instructions) .....  
\_\_\_\_\_
8. You are entitled to claim an additional exemption for each adopted qualifying dependent (see instructions) .....  
\_\_\_\_\_
9. Enter the amount of additional state withholding (if any) you want withheld each pay period ..... \$ \_\_\_\_\_
10. Enter the amount of additional county withholding (if any) you want withheld each pay period ..... \$ \_\_\_\_\_

I hereby declare that to the best of my knowledge the above statements are true.

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

## Instructions for Completing Form WH-4

This form should be completed by all resident and nonresident employees having income subject to Indiana state and/or county income tax.

Print or type your full name, Social Security number or ITIN and home address. Enter your Indiana county of residence and county of principal employment as of January 1 of the current year. If you neither lived nor worked in Indiana on January 1 of the current year, enter 'not applicable' on the line(s). If you move to (or work in) another county after January 1, your county status will not change until the next calendar year. Please check the box if you are requesting a change to a county of residence or work for the next calendar year.

**Nonresident alien limitation.** A nonresident alien is allowed to claim only one exemption for withholding tax purposes. If you are a nonresident alien, enter "1" on line 1, then skip to line 9. You are considered to be a nonresident alien if you are not a citizen of the United States and do not meet the green card test and the substantial presence test (get Publication 519 from [www.irs.gov](http://www.irs.gov) for information about these tests).

All other employees should complete lines 1 through 8.

Lines 1 & 2 - You are allowed to claim one exemption for yourself and one for your spouse (if he/she does not claim the exemption for him/herself). If a parent or legal guardian claims you on their federal tax return, you may still claim an exemption for yourself for Indiana purposes. You cannot claim more than the correct number of exemptions; however, you are permitted to claim a lesser number of exemptions if you wish additional withholding to be deducted.

Line 3 - Dependent Exemptions: You are allowed one exemption for each of your dependents based on state guidelines. To qualify as your dependent, a person must receive more than one-half of his/her support from you for the tax year and must have less than \$4,400 gross income during the tax year (unless the person is your child and either (1) is under age 19 or (2) is under age 24 and a full-time student at a qualified educational institution during at least 5 months of the tax year).

Line 4 - Additional Exemptions. You are also allowed one exemption each for you and/or your spouse if either is 65 or older and/or blind.

Line 5 - Add the total of exemptions claimed on lines 1, 2, 3, and 4. Enter the total in the box provided.

Line 6 - Additional Dependent Exemptions. An additional exemption is allowed for certain dependent children that are included on line 3. The dependent child must be a son, stepson, daughter, stepdaughter, foster child, and/or child for whom you are a legal guardian. The dependent must be under age 19 or must be both under age 24 and a full-time student at a qualified educational institution during at least 5 months of the taxable year.

Line 7 - First-time Claimed Additional Exemption. If an additional dependent exemption on Line 6 is being claimed for one or more children for the first time, enter the number of children for whom you are claiming. This exemption is good only for the calendar year in which the WH-4 claiming the exemption is submitted. If you claim this in multiple tax years, you MUST submit a new WH-4 each year for which this exemption is claimed. Do not claim this exemption if the child was eligible for the additional dependent exemption in any previous year, regardless of whether the exemption was claimed. This includes instances where the child was eligible for the additional dependent exemption before 2023. This also includes instances where the child was eligible to be claimed for the additional dependent exemption by another individual.

Line 8 - Additional Adopted Dependent Exemptions. An additional exemption is allowed for certain dependent children that are included on lines 3 and 6 and have been adopted by you or your spouse. The dependent child must be a son, stepson, daughter, or stepdaughter. The dependent must be under age 19 or must be both under age 24 and a full-time student at a qualified educational institution during at least 5 months of the taxable year.

Lines 9 & 10 - If you would like an additional amount to be withheld from your wages each pay period, enter the amount on the line provided. **NOTE:** An entry on this line does not obligate your employer to withhold the amount. You are still liable for any additional taxes due at the end of the tax year. If the employer does withhold the additional amount, it should be submitted along with the regular state and county tax withholding.

You may file a new Form WH-4 at any time if the number of exemptions **increases**. You must file a new Form WH-4 within 10 days if the number of exemptions previously claimed by you **decreases** for any of the following reasons:

- (a) you divorce (or are legally separated from) your spouse for whom you have been claiming an exemption or your spouse claims him/herself on a separate Form WH-4;
- (b) someone else takes over the support of a dependent you claim or you no longer provide more than one-half of the person's support for the tax year; or
- (c) a dependent no longer qualifies for an additional dependent or an adopted dependent exemption.

Penalties are imposed for willfully supplying false information or information which would reduce the withholding exemption.