



HUMAN RESOURCE GUIDE



Small Business Development Center
Duquesne University

www.sbdc.duq.edu

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LEGAL REQUIREMENTS

Introduction

This section outlines the forms, taxes, and reports needed to hire and maintain required paperwork for employees. It also provides an overview of federal and state labor laws. This information will get you started, but by no means encompasses all of the labor and tax laws that apply to you as an employer. You should frequently consult information from the US Department of Labor, the Internal Revenue Service, PA Department of Labor and Industry, and the PA Department of Revenue. When appropriate, references to federal and state agencies are provided, as are references to Internet websites.

Most government agencies have complete information available *online, including forms and publications to online registrations and electronic tax payments*. If you have access to a computer, you should take advantage of these resources.

Handling Payroll

If you choose not to manage your own payroll, you can use the services of a bookkeeper, your accountant, or a payroll service. These professionals can alleviate many of the routine, but necessary tasks associated with keeping proper records, and filing returns and paying taxes on time.

If you handle all payroll responsibilities yourself, most small business accounting software packages include a payroll module.

REGISTER AS AN EMPLOYER

Introduction

Two forms are completed by you as the employer. One submitted to the Internal Revenue Service, the other to the Department of Labor and Industry in Pennsylvania. Always keep copies for your files.

Federal Requirement - Internal Revenue Service

www.irs.gov

Employer's Identification Number (EIN)

If you do not already have an EIC, this tax identification number will track all tax payments to your company. (Appendix 1)

- **Form to file:** Form SS-4
- **How to apply:**
 - **Mail:** Internal Revenue Service Center, Philadelphia, PA 19255
 - **Phone:** Tele-TIN: 800-829-4933 (toll free) After receiving EIN, keep copy of completed form
 - **Fax:** Fax-TIN: 215-526-3990
 - **Online:** www.irs.gov/business/small/index.html (click "Employer ID Numbers (EINs)," then click "apply online")

Pennsylvania Requirement - Pennsylvania Department of Labor and Industry

www.dli.state.pa.us

Enterprise Registration

This registers you to collect tax withholdings from employee payroll and to pay unemployment compensation (UC).

- **Form to file:** Enterprise Registration (PA-100)
- **How to apply:**
 - **Mail:** PA Department of Revenue, 412-565-5270
 - **Online:** www.paopen4business.state.pa.us or www.pa100.state.pa.us

FORMS REQUIRED AT HIRING

Introduction

These forms are completed by the employee and saved in the employee's file. Some of these forms must also be submitted to the appropriate agency.

Federal Requirement - Internal Revenue Service

www.irs.gov

Employee's Withholding Allowance Certificate

Determines number of exemptions for tax withholding. Retain in employee's file. (Appendix 1)

- **Form:** W-4

Request for Taxpayer Identification Number and Certification

Required when working with independent contractors to verify tax ID number before filing Form 1099 at year end. Retain in tax file.

- **Form:** W-9

Federal Requirement - Department of Justice, Immigration and Naturalization Service

<http://uscis.gov/files/form/i-9.pdf>

Employment Eligibility Form

Determines national origin and citizenship to prevent discrimination. Requires two forms of identification. Retain in employee's file. (Appendix 1)

- **Form:** I-9

Pennsylvania Requirement - Department of Labor and Industry

<http://www.panewhires.com/>

FAQs - <http://www.panewhires.com/faq.asp>

New Hire Report Form

Identifies non-custodial parents with child support orders to increase child support collections from parents.

All new hire information must be submitted within 20 days of the date of hire or rehire for a newly hired employee or a former employee returning from a lay off, rehired following termination, rehired following a separation, or returning from a requested leave of absence without pay greater than 30 days.

Employers may report their new hires by any of the following methods. See website for further information.

- **Form:** New Hire Form or Federal Form W-4*
- **How to apply:**
 - **Online:** www.panewhires.com
 - **Mail:** New Hire Reporting Program, Harrisburg, PA (address on form)
 - **Fax:** 717-657-4473

Form may also be forwarded via email, FTP, diskette or magnetic tape

*W-4 Form must include date of hire, contact name and contact phone number must be listed separately; signature date is not a valid date of hire. Please make sure you complete all employee and employer information including lines 10 & 12.

EMPLOYEE TAX WITHHOLDINGS AND EMPLOYER-PAID TAXES

Introduction

As an employer, you are required to withhold certain taxes from employee's payroll and pay it regularly to the taxing authority on behalf of the employee. You are also required, as the employer, to contribute to certain taxes. The most basic employment taxes are enumerated below. Reporting and deposit schedules are also described. Note: This is not intended to be a comprehensive discussion of all taxes and requirements. Please refer to all circulars, publications, and websites for more information. You are obliged to file returns and pay or deposit all taxes as scheduled, or you will be subject to penalties.

Both federal and state tax authorities permit electronic filings and tax payments. Check the IRS website for more information about the federal program.

The Pennsylvania program, eTIDES (Electronic Tax Information and Data Exchange System), allows electronic filing of returns, payments and/or extension requests for employer withholding tax and unemployment compensation tax, among other taxes. You can register at www.etides.state.pa.us/.

The following list explains the taxes you are required to withhold from employees' wages and taxes you are obligated to pay as the employer. You must deposit or pay all taxes to the appropriate taxing authority on a regular schedule, which is also described.

Federal Employment Taxes

www.irs.gov

Income Tax Withholding (FIT)

Amount of tax depends on employee's designated withholding allowances from W-4, marital status, and payroll period. Tax is computed from Tables contained in Circular E. The following publication can be obtained from IRS by phone or from their website.

- **Publication 15, (Circular E), Employer's Tax Guide**
- **Publication 15-A, Employer's Supplemental Tax Guide**
- **Publication 15-B, Employer's Tax Guide to Fringe Benefits**

FICA (Federal Insurance Contributions Act)

- **Social Security Tax (SSI)**
 - 6.2% withheld from employee payroll on the first \$97,500 of wages for 2007
 - 6.2% paid by employer on the first \$97,500 of wages for 2007
- **Medicare**
 - 1.45% withheld from employee payroll
 - 1.45% paid by employer

Federal Unemployment Tax (FUTA)

Amount is .8% (.008) paid by employer on the first \$7,000 of wages as long as all PA unemployment tax is paid in full by the annual FUTA filing due date.

Pennsylvania Employment Taxes

www.revenue.state.pa.us

Pennsylvania Income Tax Withholding (SIT)

- Employee Withholding
- 3.07% withheld from employee payroll

Pennsylvania Unemployment Compensation Tax (SUTA)

- **Unemployment Compensation for Contributing Employers**

Rate paid by employer is determined through PA-100 application; computed only on the first \$8,000 of wages.

For a new employer, the rate is approximately 3.5% on first \$8,000 of wages. This new employer rate changes each year. Your rate in subsequent years may also change depending on your claims history.

- **Unemployment Compensation Withholding**

<http://www.dli.state.pa.us/landi/cwp/view.asp?a=362&q=237597#employee>

Amount is .06% (.0006) for the year 2008, withheld from employee payroll; percentage charged changes annually. Withholding amount depends on the balance of the state fund; subject to notification by the Commonwealth.

FORMS REQUIRED TO REPORT AND DEPOSIT EMPLOYEE TAXES

Introduction

Both federal and state taxing authorities require employers to file returns explaining taxes owed. These returns are filed on a regular schedule either quarterly or annually, depending on the type of return.

Federal Internal Revenue Service Returns

www.irs.gov

- **940, Employer's Annual Federal Unemployment (FUTA) Tax Return**

Reports amount of FUTA owed. Generally filed annually by January 31 of the following year. However, if unpaid tax is more than \$500 you must report more frequently by quarter, generally, April 30, July 31, October 31, and January 31. (Appendix 3)

- **941, Employer's Quarterly Federal Tax Return**

Filed quarterly by employers with more than \$2,500 in total annual employment tax. Reports amounts of federal income tax, social security tax, and Medicare tax withheld from payroll, and the amounts of employer-paid social security tax and Medicare tax.

This form must be filed quarterly by the following dates: April 30th, July 31, October 31, and January 31. (Appendix 3)

- **944, Employer's Quarterly Federal Tax Return**

Filed quarterly by employers reporting less than \$1,000 in total annual employment tax. Reports amounts of federal income tax, social security tax, and Medicare tax withheld from payroll, and the amounts of employer-paid social security tax and Medicare tax. These filers do not use Form 941.

This form must be filed quarterly by the following dates: April 30th, July 31, October 31, and January 31. (Appendix 3)

- **W-2, Wage and Tax Statement**

Mailed to employee by January 31 of the following tax year to explain earnings and withholdings. Copy forwarded to Internal Revenue Service. (Appendix 3)

Federal Internal Revenue Service Payments or Deposits

www.irs.gov

Most employers will deposit employee taxes monthly or semi-weekly. The deposit schedule that you must use is based on the total tax liability reported on Form 941 during a previous “look back” period, which is generally the previous four quarters. You must consult IRS rules to determine the correct look back period. Monthly filers report \$50,000 or less of total taxes for the look back period; semi-weekly filers report more than \$50,000.

Some filers, however, may pay quarterly when filing the Form 941 or 944 returns. You may make a payment with Form 941 or Form 944 instead of depositing, if one of the following applies:

You report less than a \$2,500 tax liability for the quarter on line 10 of Form 941 (or for the year on line 9 of Form 944), and you pay in full with a timely filed return. Make sure, however, that you understand the appropriate rules so that you will not be subject to failure-to-deposit penalties.

You are a monthly schedule depositor (defined below) and make a payment in accordance with the *Accuracy of Deposit Rules*. This payment may be \$2,500 or more.

Employers who have been notified to file Form 944 can pay their fourth quarter tax liability with a timely filed return if the fourth quarter tax liability is less than \$2,500. Employers must have deposited any tax liability due for the first, second, and third quarters according to the deposit rules to avoid failure-to-deposit penalties for deposits during those quarters.

You should consult the Employer’s Tax Guide to determine the appropriate payment deadlines for your taxpayer status.

- **Form:** Form 8109, Federal Tax Deposit Coupon (Appendix 1)

Pennsylvania Department of Industry and Labor Report Forms

www.dli.state.pa.us

Payments can be made by ACH debit, ACH credit, or credit card. All forms available to file through eTIDES.

Employer Withholding

- **Form:** PA-W3 – Employer Quarterly Return of Withholding Tax
- **Form:** PA-501 – Employer Deposit Statement of Withholding Tax

Unemployment Compensation (Appendix 3)

- **Form:** PA-UC-2 – Employer’s Report for Unemployment Compensation
- **Form:** PA-UC-2A – Employer’s Quarterly Report of Wages Paid to Each Employee

Employee Records

According to the IRS, you should keep all records of employment taxes for at least four years. These should be available for IRS review. Records should include:

- Your employer identification number.
- Amounts and dates of all wage, annuity, and pension payments.
- Amounts of tips reported.
- The fair market value of in-kind wages paid.
- Names, addresses, social security numbers, and occupations of employees and recipients.
- Any employee copies of Form W-2 that were returned to you as undeliverable.
- Dates of employment.
- Periods for which employees and recipients were paid while absent due to sickness or injury and the amount and weekly rate of payments you or third-party payers made to them.
- Copies of employees’ and recipients’ income tax withholding allowance certificates (Forms W-4, W-4P, W-4S, and W-4V).
- Dates and amounts of tax deposits you made.
- Copies of returns filed.
- Records of allocated tips.
- Records of fringe benefits provided, including substantiation.

WORKERS' COMPENSATION INSURANCE

Pennsylvania Department of Labor and Industry
Bureau of Workers' Compensation
www.dli.state.pa.us

Workers' compensation (WC) insurance covers your employees for work-related injury or disease. Pennsylvania requires workers' compensation for all employers with one or more employees, whether they are part-time or full-time, including family members. Sole proprietors and general partners are excluded from coverage. Executive officers with an ownership interest in a subchapter S corporation, or at least a 5% ownership interest in a C corporation may apply for exclusion with their carrier.

WC provides compensation for lost wages and necessary medical treatment to return eligible employees to the workforce. Your firm is also protected against other litigation related to the injury with this coverage in force.

Workers' compensation is rated similarly to general liability in that each class of employee is identified by a unique code, which should correspond with your general liability codes. Each code has a specific insurance premium rate for every \$100 of payroll you pay each year and is subject to audit at year end. Rates, set by the PA Compensation Rating Bureau, vary from 3% to 28%, depending on the employer's line of work. Failure to maintain continuous coverage can result in civil and criminal risks.

This insurance is regulated by the Commonwealth but is obtained through a business insurance agent or from the State Workers' Insurance Fund (SWIF). You are required to post a notice prominently containing the name, address, and telephone number of the insurer or appropriate party.

You can reduce WC costs by developing a certified workplace safety program.

WorkSAFE PA Initiative - Certified Workplace Safety Program
Bureau of PENNSAFE, Pennsylvania Department of Labor and Industry
www.dli.state.pa.us

In 1993, the Pennsylvania legislature amended the PA Workers' Compensation Act to provide for a 5% discount in workers' compensation insurance for employers who maintain certification of their workplace safety committee(s). Employers must comply with criteria established by the law. The purpose of the committee is to bring together workers and management in a cooperative effort to promote safety and health in the workplace by detecting and correcting hazards. Besides improving worker safety and health, the committees are intended to reduce hidden costs associated with workplace injuries and illnesses, such as production delays, time lost by workers and supervisors, costs associated with investigations, retraining, and impact on employees' lives.

Committees must have a minimum of two employer and two employee representatives. They must meet monthly and have worked together for at least six full months. All committee members must be trained annually by qualified trainers in safety committee operation, hazard inspection and accident investigation. The Bureau of PENNSAFE can provide this training at no cost to employers. All relevant records must be retained.

Certification Process Overview and application are available at the Department of Labor and Industry website <http://www.dli.state.pa.us/landi/cwp/view.asp?a=138&Q=58600>.

The Bureau provides additional assistance through the Certified Employers Network (CEN), certified employers who volunteer to help other employers. Volunteer employers are organized by type of business and location so your referrals will be for businesses similar to your own. Contact the Health and Safety Division personnel at:

- Telephone: 717-772-1635
- Fax: 717-772-1639
- E-mail: ra-li-bwc-safety@state.pa.us

LABOR LAWS

Introduction

Both federal and state authorities prescribe laws affecting employment and workplace practices. Employers should be aware of all these laws and how they need to be implemented. The following discussion outlines the laws, administrative agency, general requirements, and additional resources.

At Will

Employees in Pennsylvania are presumed to be “**at will**.” This means that they may be terminated for any reason, or no reason, provided that the termination is not illegal, such as violating Pennsylvania public policy or discrimination. Employees who work under an employment contract can only be terminated for reasons specified in the contract. Employees can overcome the presumption of at-will employment, if they can provide facts and circumstances showing tenure of employment.

US Department of Labor

www.dol.gov

The Department of Labor (DOL) administers and enforces more than 180 federal laws. To help small business owners learn the laws that apply to them and to understand how to comply, the DOL website provides interactive “eLaw Advisors.” These e-tools provide easy-to-understand information about a number of federal employment laws administered by the DOL and links to information about how to comply. You can choose from several topics, however, the [FirstStep Employment Law Advisor](#) is a good place to start.

Please note that “eLaws” does not cover all employment laws administered by DOL, nor does it identify laws administered by other federal agencies that might be applicable to your business or organization. New eLaws Advisors are completed frequently. These are some of the more common advisors:

- Drug-Free Workplace Advisor
- Family & Medical Leave Act (FMLA) Advisor
- FirstStep Employment Law Advisor
- Fair Labor Standards Act (FLSA) Advisor
- FLSA Coverage & Employment Status Advisor
- FLSA Overtime Calculator Advisor
- FLSA Overtime Security Advisor
- FLSA Hours Worked Advisor
- FLSA Child Labor Rules Advisor

- FLSA Section 14 (c) Advisor (Special Minimum Wage)
- OSHA Hazard Awareness Advisor
- OSHA Software Expert Advisors
- Poster Advisor
- REALifelines Advisor
- Small Business Retirement Savings Advisor

Several of DOL's principal statutes that most commonly apply to businesses are listed below with a brief summary. Please refer to the DOL's website for compliance assistance for more detail.

Wages & Hours

The Fair Labor Standards Act (FLSA) prescribes standards for wages and overtime pay, which affect most private and public employment. The Act is administered by the Wage and Hour Division of the Employment Standards Administration (ESA). It requires employers to pay covered employees who are not otherwise exempt at least the federal minimum wage and overtime pay of one-and-one-half-times the regular rate of pay. For nonagricultural operations, it restricts the hours that children under age 16 can work and forbids the employment of children under age 18 in certain jobs deemed too dangerous. For agricultural operations, it prohibits the employment of children under age 16 during school hours and in certain jobs deemed too dangerous.

The Wage and Hour Division also enforces the labor standards provisions of the Immigration and Nationality Act that apply to aliens authorized to work in the U.S. under certain nonimmigrant visa programs (H-1B, H-1B1, H-1C, H2A).

Workplace Safety & Health

The Occupational Safety and Health (OSH) Act is administered by the Occupational Safety and Health Administration (OSHA). Safety and health conditions in most private industries are regulated by OSHA or OSHA-approved state programs, which also cover public sector employers. Employers covered by the OSH Act must comply with the regulations and the safety and health standards promulgated by OSHA. Employers also have a general duty under the OSH Act to provide their employees with work and a workplace free from recognized, serious hazards. OSHA enforces the Act through workplace inspections and investigations. Compliance assistance and other cooperative programs are also available.

Employee Benefit Security

The Employee Retirement Income Security Act (ERISA) regulates employers who offer pension or welfare benefit plans for their employees. Title I of ERISA is administered by the Employee Benefits Security Administration (EBSA) (formerly the Pension and Welfare Benefits Administration) and imposes a wide range of fiduciary, disclosure and reporting requirements on fiduciaries of pension and welfare benefit plans and on others having dealings with these plans. These provisions preempt many similar state laws. Under Title IV, certain employers and plan administrators must fund an insurance system to protect

certain kinds of retirement benefits, with premiums paid to the federal government's Pension Benefit Guaranty Corporation (PBGC). EBSA also administers reporting requirements for continuation of health care provisions, required under the Comprehensive Omnibus Budget Reconciliation Act of 1985 (COBRA) and the health care portability requirements on group plans under the Health Insurance Portability and Accountability Act (HIPAA).

Employee Protection

Most labor and public safety laws and many environmental laws mandate whistleblower protections for employees who complain about violations of the law by their employers. Remedies can include job reinstatement and payment of back wages. OSHA enforces the whistleblower protections in most laws.

Uniformed Services Employment and Reemployment Rights Act

Certain persons who serve in the armed forces have a right to reemployment with the employer they were with when they entered service. This includes those called up from the reserves or National Guard. These rights are administered by the Veterans' Employment and Training Service (VETS).

Employee Polygraph Protection Act

This law bars most employers from using lie detectors on employees, but permits polygraph tests only in limited circumstances. It is administered by the Wage and Hour Division.

Garnishment of Wages

Garnishment of employee wages by employers is regulated under the Consumer Credit Protection Act which is administered by the Wage and Hour Division.

The Family and Medical Leave Act

Administered by the Wage and Hour Division, the law requires employers of 50 or more employees to give up to 12 weeks of unpaid, job-protected leave to eligible employees for the birth or adoption of a child or for the serious illness of the employee or a spouse, child or parent.

Veterans' Preference

Veterans and other eligible persons have special employment rights with the federal government. They are provided preference in initial hiring and protection in reductions in force. Claims of violation of these rights are investigated by the Veterans' Employment and Training Service (VETS).

Construction

Several agencies administer programs related solely to the construction industry. OSHA has special occupational safety and health standards for construction; ESA's Wage and Hour Division, under Davis-Bacon and related acts, requires payment of prevailing wages and benefits; ESA's Office of Federal Contract Compliance Programs enforces Executive Order 11246, which requires federal construction contractors and subcontractors, as well as federally assisted construction contractors, to provide equal employment opportunity; the anti-kickback section of the Copeland Act precludes a federal contractor from inducing any employee to sacrifice any part of the compensation required.

US Equal Employment Opportunity Commission

www.eeoc.gov

The Federal laws prohibiting job discrimination are listed below. All employees, including part-time and temporary workers, are counted for purposes of determining whether an employer has a sufficient number of employees. An employee is someone with whom the employer has an employment relationship.

Title VII of the Civil Rights Act of 1964 (Title VII), which prohibits employment discrimination based on race, color, religion, sex, or national origin. Title VII applies to employers with fifteen (15) or more employees.

The **Equal Pay Act of 1963** (EPA), which protects men and women who perform substantially equal work in the same establishment from sex-based wage discrimination. The EPA applies to most employers with one or more employees.

The **Age Discrimination in Employment Act of 1967** (ADEA), which protects individuals who are 40 years of age or older. The ADEA applies to employers with twenty (20) or more employees.

Title I and Title V of the Americans with Disabilities Act of 1990 (ADA), which prohibit employment discrimination against qualified individuals with disabilities in the private sector, and in state and local governments. The ADA applies to employers with fifteen (15) or more employees.

Sections 501 and 505 of the Rehabilitation Act of 1973, which prohibit discrimination against qualified individuals with disabilities who work in the federal government; and

The **Civil Rights Act of 1991**, which, among other things, provides monetary damages in cases of intentional employment discrimination.

US Department of Labor, Occupational Safety and Health Administration (OSHA)

www.osha.gov

The Occupational Safety and Health Act of 1970 (OSH Act) requires employers to provide a workplace free from recognized hazards that are causing, or are likely to cause, death or serious physical harm to your employees regardless of the size of your business. As an employer, besides being familiar with OSH Act requirements, you must make copies of standards and regulations that apply to your workplace available to employees upon request.

If you are an employer with **11 or more employees** at any time during the calendar year, you are required to maintain records of occupational injuries and illnesses as they occur (Form 300, Log of Work-Related Injuries and Illnesses). This recordkeeping is not required, however, for most retail trade, finance, insurance, real estate, and service industries.

OSHA area offices are available to provide assistance to employers. You may also use their “eTools” and “Quick Start” programs at the OSHA website to determine your requirements and compliance.

- **Publication:** OSHA Small Business Handbook

Pennsylvania Department of Labor and Industry Bureau of Labor Law Compliance

www.dli.state.pa.us

Labor law is administered by the Department of Labor and Industry. Some of the most relevant labor laws are summarized below. These are summaries and you should consult the Department’s website for further details.

The **Equal Pay Law** (Act No. 694) prohibits the discrimination by any employer (in any place of employment) between employees on the basis of sex, by paying wages to any employee at a rate less than the rate at which he/she pays wages to employees of the opposite sex for work under equal conditions on jobs which require equal skills. Variation in the payment of wages is not prohibited when based on a seniority, training or merit increase system that does not discriminate on the basis of sex.

The **Child Labor Law** provides for the health, safety and welfare of minors by prohibiting their employment or work in certain establishments and occupations; under certain ages, restricting their hours of labor; regulating certain conditions of their employment; and requiring employment certificates (general or vacation) for minors under the age of 18. No minor under 14 years of age may be employed or permitted to work in any occupation, except on farms or in domestic service in private homes.

The **Medical Examination Fee Law** requires employers to pay for the medical examination fee where such an examination is a condition of employment and not required by another law.

The **Minimum Wage Law** established a fixed minimum wage and overtime rate for employees. Employers must keep records of earnings and hours worked. General rules are listed below, but exceptions are allowed and you should check all rules.

Overtime Rate: Workers shall be paid 1½ times their regular rate of pay after 40 hours worked in a workweek

Minimum Wage Rate: \$7.15 per hour effective July 1, 2007. \$7.25 per hour effective July 24, 2009.

Tipped Employees: An employer may pay a minimum of \$2.83 per hour to an employee who makes \$30.00 per month in tips. The employer must make up the difference if the tips and \$2.83 do not meet the regular Pennsylvania minimum wage.

Payment of Wages to Employees Law requires employees to receive wages, other than fringe benefits and wage supplements, on regularly scheduled paydays designated in advance. At the time of hiring, the employer must notify each employee of the time and place of payment, rate of pay, and amount of any fringe benefits or wage supplements to be paid to the employee, a third party, or a fund for the benefit of the employee. Payment for overtime must be included with wages for the following pay period. The law also specifies the time between payday and the end of the pay period.

The Inspection of Employment Records Law authorizes an employee to inspect certain of their own personnel files maintained by an employer.

Pennsylvania Human Relations Commission

www.phrc.state.pa.us

The Commission has jurisdiction over equal employment regulations and complaints of discrimination for employers with a minimum of four or more employees in Pennsylvania.

LABOR LAW POSTINGS

Federal Poster Requirements

The US Department of Labor requires that all workplaces prominently display a notice about federal labor statutes and regulations. You can determine which posters you are required to display either by consulting the table below, or checking the Department's website:

- <http://www.dol.gov/osbp/sbrefa/poster/matrix.htm>

Because posting requirements vary by statute, not all posters may be required. The *Employment Laws Assistance or Workers and Small Business (elaws) Poster Advisor*, which is an interactive questionnaire designed to identify all federal posters required for your type of business, may be helpful.

- <http://www.dol.gov/elaws/posters.htm>

Once you know the posters required, you can download and print out electronic copies for posting. Note that some of the Department of Labor's posters are available in languages other than English.

Federal Posters

- Fair Labor Standards Act (FLSA) (Minimum wage)
- Job Safety & Health Protection (available in English and Español)
- Job Safety & Health Protection — Federal Agency (Occupational safety and health)
- Family and Medical Leave Act (FMLA) (also En Español)
- Equal Employment Opportunity Act (also En Español)
- Migrant and Seasonal Agricultural Worker Protection Act (MSPA) (In English/En Español and In English/An Ereyól)
- Notice to Workers with Disabilities (FLSA, SCA and Walsh-Healey Act) (En Español)
- Employee Polygraph Protection Act (EPPA) (En Español)

Posters of special interest to federal contractors

- The Davis-Bacon Act (Government construction)
- Equal Employment Opportunity (En Español)
- The Service Contract Act (SCA) **Mandatory Postings for Pennsylvania Employers**

The following information is excerpted from the PA Department of Labor and Industry website:

- (<http://www.dli.state.pa.us/landi/cwp/view.asp?a=354&q=63528>)

It lists all state posters and provides a link to view them. Posters can be viewed and printed. If you would like to request copies of these posters to be mailed to you from the Pennsylvania Department of Labor and Industry, call (717) 783-8794. All notices must be posted in a conspicuous place so that they can be seen and read by employees. Failure to post notices can result in stiff penalties and possible fines.

PENNSYLVANIA REQUIRED EMPLOYEE NOTICES

NOTICE	POSTING REQUIREMENTS	HOW TO OBTAIN NOTICE
Abstract of the Pennsylvania Child Labor Law <u>Form No. LLC-5</u>	All PA Employers of Minors	Department of Labor and Industry Bureau of Labor Law Compliance 1-800-932-0665
Hours of Work for Minors Under Eighteen <u>Form No. LLC-17</u>	All PA Employers of Minors	Department of Labor and Industry Bureau of Labor Law Compliance 1-800-932-0665
Minimum Wage Law Poster and Fact Sheet <u>Form No. LLC-1</u>	All PA Employers	Department of Labor and Industry Bureau of Labor Law Compliance 1-800-932-0665
Abstract of Equal Pay Law <u>Form No. LLC-8</u>	All PA Employers	Department of Labor and Industry Bureau of Labor Law Compliance 1-800-932-0665
Pennsylvania Right to Know Law <u>Form No. PSF-4/4S</u>	Public Employers (State, County, Township, etc.)	Department of Labor and Industry PENNSAFE 1-800-932-2071
Unemployment Compensation <u>Form No. UC-700</u> (Claim Fact Sheet) Compensacion Por Desempleo <u>Form UC-700(ESP)</u>	All Employers	Department of Labor and Industry Bureau of UC Benefits and Allowances (717) 783-3140
Workers' Compensation Insurance Posting <u>Form No. LIBC-500</u>	All PA Employers	Your Insurance Carrier or Department of Labor and Industry Bureau of Workers' Compensation (717) 783-5421
Employment Provisions of the PA Human Relations Act Public Accommodations Provisions Fair Lending Practices Fair Housing Practices	Check website for specific requirements.	Pennsylvania Human Relations Commission (717) 772-2845

INFORMATION AND RESOURCES

Federal

Internal Revenue Service

Federal Building
Pittsburgh, PA
www.irs.gov

Internal Revenue Service (Tele-tin)

P.O. Box 245
Philadelphia, PA 19255
215-516-6999
www.irs.gov

Internal Revenue Service (Forms, Information)

800-829-1040
www.irs.gov – forms and publications can be printed or downloaded from website

Taxpayer Education – Training on business taxes now available on CD-ROM. Topics:
Sole Proprietors, Partnerships, Corporations, Employee Taxes. To obtain a copy, contact:

Internal Revenue Service
www.irs.gov
P.O. Box 2488, Room 1117
Pittsburgh, PA 15230
412-644-6504
800-424-1040

Commonwealth of Pennsylvania

Department of Revenue

www.revenue.state.pa.us
State Office Building
300 Liberty Avenue
Pittsburgh, PA 15222
www.revenue.state.pa.us
412-565-7540
717-787-8094
800-362-2050

Department of Labor and Industry

www.dli.state.pa.us
412-565-8354 Labor Law Compliance
412-565-2395 Employer Tax

EMPLOYEE VS. INDEPENDENT CONTRACTOR

Internal Revenue Service Guidelines

www.irs.gov

An employer must generally withhold income taxes, withhold and pay social security and Medicare taxes, and pay unemployment tax on wages paid to an employee. An employer does not generally have to pay any taxes on payments to independent contractors. The IRS reports that employees are misclassified as independent contractors 90% of the time. When the IRS finds that a worker was treated as an independent contractor rather than correctly as an employee, it has serious tax consequences for the employee and can result in substantial penalties and interest for the employer. The employer may also be responsible for retroactive employee benefits.

An employer can strengthen a decision to hire an independent contractor if the employer is consistent in classifying all workers who perform the same work as independents. Also, such a decision can be reinforced if the employer relied on judicial precedent, published rulings or specific technical advice from the IRS, a past IRS audit that favored the classification practices, or a longstanding industry practice.

- **Form:** SS-8, Determination of Employee Work Status
- **Publication:** 15A, Employer's Supplemental Tax Guide, Supplement to Circular E, Employer's Tax Guide (Publication 15)

Common-law Rules

To determine whether an individual is an employee or an independent contractor under the common law, the relationship of the worker and the business must be examined. In any employee-independent contractor determination, all information that provides evidence about the degree of control and the degree of independence must be considered.

Facts that provide evidence of the degree of control and independence fall into three categories: behavioral control, financial control, and the type of relationship of the parties as shown below.

Behavioral Control

Facts that show whether the business has a right to direct and control how the worker does the task for which the worker is hired include the type and degree of:

Instructions the business gives the worker. An employee is generally subject to the business' instructions about when, where, and how to work. Even if no instructions are given, sufficient behavioral control may exist if the employer has the right to control how the work results are achieved.

Training the business gives the worker. An employee may be trained to perform services in a particular manner. Independent contractors ordinarily use their own methods.

Financial Control

Facts that show whether the business has a right to control the business aspects of the worker's job include:

- The extent to which the worker has unreimbursed business expenses. Independent contractors are more likely to have unreimbursed expenses than employees. Fixed ongoing costs that are incurred regardless of whether work is currently being performed are especially important. However, employees may also incur unreimbursed expenses in connection with the services they perform for their business.
- The extent of the worker's investment. An independent contractor often has a significant investment in the facilities he or she uses in performing services for someone else. However, a significant investment is not required.
- The extent to which the worker makes services available to the relevant market.
- *How the business pays the worker.* An employee is generally paid by the hour, week, or month. An independent contractor is usually paid by the job. However, it is common in some professions, such as law, to pay independent contractors hourly.
- The extent to which the worker can realize a profit or incur a loss. An independent contractor can make a profit or loss.

Type of Relationship

Facts that show the parties' relationship includes:

- Written contracts describing the relationship the parties intended to create.
- Whether the business provides the worker with employee-type benefits, such as insurance, a pension plan, vacation pay, or sick pay.
- *The permanency of the relationship.* If you engage a worker with the expectation that the relationship will continue indefinitely, rather than for a specific project or period, this is generally considered evidence that your intent was to create an employer-employee relationship.

- *The extent to which services performed by the worker are a key aspect of the regular business of the company.* If a worker provides services that are a key aspect of your regular business activity, it is more likely that you will have the right to direct and control his or her activities. For example, if a law firm hires an attorney, it is likely that it will present the attorney's work as its own and would have the right to control or direct that work. This would indicate an employer-employee relationship.

IRS Help

If you want the IRS to determine whether a worker is an employee, file **Form SS-8**, Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding, with the IRS.

Industry Examples

The following examples may help you properly classify your workers.

Building and Construction Industry Example

Example 1. Jerry Jones has an agreement with Wilma White to supervise the remodeling of her house. She did not advance funds to help him carry out the work. She makes direct payments to the suppliers for all necessary materials. She carries liability and workers' compensation insurance covering Jerry and others he engaged to assist him. She pays them an hourly rate and exercises almost constant supervision over the work. Jerry is not free to transfer his assistants to other jobs. He may not work on other jobs while working for Wilma. He assumes no responsibility to complete the work and will incur no contractual liability if he fails to do so. He and his assistants perform personal services for hourly wages. They are employees of Wilma White.

Example 2. Milton Manning, an experienced tilesetter, orally agreed with a corporation to perform full-time services at construction sites. He uses his own tools and performs services in the order designated by the corporation and according to its specifications. The corporation supplies all materials, makes frequent inspections of his work, pays him on a piecework basis, and carries workers' compensation insurance on him. He does not have a place of business or hold himself out to perform similar services for others. Either party can end the services at any time. Milton Manning is an employee of the corporation.

Example 3. Wallace Black agreed with the Sawdust Co. to supply the construction labor for a group of houses. The company agreed to pay all construction costs. However, he supplies all the tools and equipment. He performs personal services as a carpenter and mechanic for an hourly wage. He also acts as superintendent and foreman and engages other individuals to assist him. The company has the right to select, approve, or discharge any helper. A company representative makes frequent inspections of the construction site. When

a house is finished, Wallace is paid a certain percentage of its costs. He is not responsible for faults, defects of construction, or wasteful operation. At the end of each week, he presents the company with a statement of the amount he has spent, including the payroll. The company gives him a check for that amount from which he pays the assistants, although he is not personally liable for their wages. Wallace Black and his assistants are employees of Sawdust Co.

Example 4. Bill Plum contracted with Elm Corporation to complete the roofing on a housing complex. A signed contract established a flat amount for the services rendered by Bill Plum. Bill is a licensed roofer and carries workers' compensation and liability insurance under the business name, Plum Roofing. He hires his own roofers who are treated as employees for Federal employment tax purposes. If there is a problem with the roofing work, Plum Roofing is responsible for paying for any repairs. Bill Plum, doing business as Plum Roofing, is an independent contractor.

Example 5. Vera Elm, an electrician, submitted a job estimate to a housing complex for electrical work at \$16 per hour for 400 hours. She is to receive \$1,280 every 2 weeks for the next 10 weeks. This is not considered payment by the hour. Even if she works more or less than 400 hours to complete the work, Vera Elm will receive \$6,400. She also performs additional electrical installations under contracts with other companies, which she obtained through advertisements. Vera is an independent contractor.

Trucking Industry Example

Rose Trucking contracts to deliver material for Forest Inc. at \$140 per ton. Rose Trucking is not paid for any articles that are not delivered. At times, Jan Rose, who operates as Rose Trucking, may also lease another truck and engage a driver to complete the contract. All operating expenses, including insurance coverage, are paid by Jan Rose. All equipment is owned or rented by Jan, and she is responsible for all maintenance. None of the drivers are provided by Forest Inc. Jan Rose, operating as Rose Trucking, is an independent contractor.

Computer Industry Example

Steve Smith, a computer programmer, is laid off when Megabyte Inc. downsizes. Megabyte agrees to pay Steve a flat amount to complete a one-time project to create a certain product. It is not clear how long it will take to complete the project, and Steve is not guaranteed any minimum payment for the hours spent on the program. Megabyte provides Steve with no instructions beyond the specifications for the product itself. Steve and Megabyte have a written contract, which provides that Steve is considered to be an independent contractor, is required to pay Federal and state taxes, and receives no benefits from Megabyte. Megabyte will file a Form 1099-MISC. Steve does the work on a new high-end computer which cost him \$7,000. Steve works at home and is not expected or allowed to attend meetings of the software development group. Steve is an independent contractor.

Salesperson

To determine whether salespersons are employees under the usual common-law rules, you must evaluate each individual case. If a salesperson who works for you does not meet the criteria for a common-law employee discussed earlier, you do not have to withhold income tax from his or her pay (see rules for Statutory Employees). However, even if a salesperson is not an employee under the usual common-law rules, his or her pay may still be subject to social security, Medicare, and FUTA taxes. To determine whether a salesperson is an employee for social security, Medicare, and FUTA tax purposes, the salesperson must meet all eight elements of the statutory employee test. A salesperson is an employee for social security, Medicare, and FUTA tax purposes if he or she:

Works full time for one person or company except, possibly, for sideline sales activities on behalf of some other person,

- Sells on behalf of, and turns his or her orders over to, the person or company for which he or she works,
- Sells to wholesalers, retailers, contractors, or operators of hotels, restaurants, or similar establishments,
- Sells merchandise for resale, or supplies for use in the customer's business,
- Agrees to do substantially all of this work personally,
- Has no substantial investment in the facilities used to do the work, other than in facilities for transportation,
- Maintains a continuing relationship with the person or company for which he or she works, and
- Is not an employee under common-law rules.

PERSONNEL PRACTICES

Job Descriptions

Job descriptions clearly describe the duties, responsibilities, required qualifications, and reporting relationships of a particular job. They also include information about working conditions, tools, equipment used, knowledge and skills needed, and relationships with other positions.

Job descriptions can be developed from an objective job analysis, which entails identifying skills that are either required, desired or optional for each major job duty. It also identifies education, personality, and competencies required by the job. An analysis can include:

- Mental/physical tasks involved
- Methods and equipment used
- Job goals and how they relate to other positions in the company
- Training, knowledge, skills and personality traits

Well-written descriptions clearly communicate expectations to the employee. In addition to helping during the recruiting process, description can be used to set measurable performance goals, training incentives, compensation programs, baselines for recognitions and rewards, and performance assessments. Crafting “essential job functions” can be useful when considering employment discrimination.

Components of a well developed job description include:

- Job title
- Goals
- Job statement or summary describing the position’s major and minor duties and responsibilities
- How the job relates to other positions in the company

Sources of Job Descriptions and Job Profiles

- Occupational Outlook Handbook (OOH), 2006-07 Edition
www.bls.gov/oco/

Published by the US Department of Labor, the *Occupational Outlook Handbook* covers hundreds of different types of jobs detailing the training and education needed, earnings, expected job prospects, what workers do on the job, and working conditions.

- Society for Human Resource Management (SHRM)
www.shrm.org
- Job Placement Websites
 - www.Monster.com
 - www.Wetfeet.com

Forms

Sample forms for job descriptions and job applications can be found at the following websites:

- US Chamber of Commerce
<http://www.uschamber.com/sb/forms/hiring.htm>
- ILRG Legal Forms Archive
<http://www.ilrg.com/#employ>
- mbadesk.com

For your review, some samples are included in Appendix 2.

Interviewing

Introduction

How do you select the right person for your business? There is no perfect answer, but the interview process can be a tremendous help if you use it effectively. In other words, you must have completed all of the other steps in the hiring process in order to get the most out of the interview process.

Interviewing candidates for a position within your company is one of the final steps in the hiring process. Before you get to this step, you want to make sure that you've completed all of the preceding steps since each of these steps will have a direct impact on how effective the interview process will be. Below is a list of the steps involved in the hiring process. Note that after you have completed the interviewing process, there are still two additional key steps that you need to complete. In order to achieve the best hiring results possible, just remember that all of the steps are important.

In the order in which they appear, the key steps to finding the right person to fill a position in your company include:

- Determining your need to hire a new employee. Are you properly utilizing the skills and talents of your current employees? Do you know what needs to be done? Can your business growth support a new employee?
- Conducting a thorough job analysis. What are the job's essential functions and key performance criteria?
- Writing a job description and job specification for the position based on the job analysis.
- Determining the salary for the position based on internal and external equity. Is the salary comparable and proportional with the salaries and responsibilities of other positions in your company as well as similar positions in the marketplace?
- Deciding where and how to find qualified applicants. What are the recruitment techniques to be used? What is the time frame for conducting your search? Remember, advertising is not the only, or necessarily the best, way to recruit.
- Collecting and reviewing a fair amount of applications and resumes and then selecting the most qualified candidates for further consideration.
- Interviewing the most qualified candidates for the position, based on the job's description and specification.
- Checking references.
- Hiring the best person for the job.

Hopefully, after reviewing all of the resumes, you will be able to choose a select number of qualified applicants to be interviewed. If not, you may want to expand your time frame and rewrite any ad copy and/or look at another recruitment technique. Let's take a look at the dos and don'ts of conducting a successful interview.

Conducting the Successful Interview - What to Do

Prepare in Advance for the Interview

- Know what you want in a candidate before you begin the interview. Review the job specifications and requirements that have been prepared.
- Know the job and its responsibilities. Review the job description.
- Prepare a list of standard questions concerning the candidate's skills, abilities, and past work performance that you want him/her to answer.
- Prepare a list of prioritized and measurable criteria, either in the form of a worksheet or another method, for analyzing and comparing the candidates.
- Review the candidate's resume prior to the interview.
- Set specific appointment times and reasonable time limits.
- Be prepared to justify the use of any required employment test. Typically, the most legally defensible tests are those that involve a piece of the job.

Collect Pertinent Information During the Interview

- Since past behavior predicts future behavior, look for the candidate's behavior patterns as you collect information. For example, has the candidate enjoyed big picture work or detailed analysis more? Is he/she more of a generalist or more of a specialist? Often, by listening to how the candidate responds to your questions about previous jobs, you will be able to get a very good idea of what their behavior will be like in the future.
- Try not to offer too much detailed information up front so that the candidate will be able to formulate answers that exactly fit your company's needs. Don't put the right words in his/her mouth! Remember, the candidate (hopefully) wants the job and will be looking to say the right thing to impress you.
- Ask questions that focus on the candidate's past performances. For example, if the job, such as an office manager, demands an individual who is well-organized and handles paperwork easily, you may want to ask, "How do you keep track of your own schedules and desk work in your current position?"
- Ask specific, structured questions in regards to specific problems that the jobholder may face. Focus on past behavior and the results of the candidate's actions in a particular situation. For example: "As the customer service representative, you may encounter a few unhappy campers who will yell and scream at you over the telephone or in person. Have you had any experience dealing with difficult customers? Who was the most difficult customer you had to deal with? What was the situation? How did you resolve the problem?"
- Notice how well the candidate listens and responds to the questions asked.
- Note the candidate's choice of words and non-verbal behavior. Are they answering your questions clearly?
- Listen to the questions the candidate asks. Clarify the reasons why the questions are being asked. Notice which questions he/she asks first as they may be his/her primary concerns.
- Take detailed handwritten notes concerning job related topics that will help you distinguish the candidates from one another (especially if you will be conducting several interviews). Help yourself remember each candidate and each interview clearly.

- Record information pertaining to the set criteria that will help in the evaluation of candidates.
- Organize and analyze the information immediately after the interview when memory is fresh. Don't try to remember everything; it's impossible. One idea is to rate each candidate on each of the criteria immediately following the interview.
- You can use a Candidate Evaluation Form (Appendix 2) to help you organize the interview results consistently.

Look and Act Professionally During the Interview

- Dress appropriately.
- Avoid appearing bored and fatigued.
- Set a businesslike atmosphere.
- Structure the interview and inform the candidate of the structure. Let the candidate know you will be focusing on past results and that you will be taking a lot of notes.
- Provide information on the company and the job to each candidate.

Treat All Candidates Fairly

- Use your list of standard questions during each interview so that you treat the applicants equally and so you can compare apples to apples.
- Refer to the criteria for analyzing candidates. Ask questions in regards to the job criteria.
- Keep all questions job-related.
- Do not ask discriminating questions.
- Show a genuine interest in every candidate you interview.
- If possible, have at least one other person meet and/or interview candidates who are finalists. They should also rate the candidates on each of the criteria; ultimately, all interviewers should compare their ratings and discuss any discrepancies. Having more than one interviewer helps control personal biases.
- Be Courteous and Respectful
- Conduct the interview in a private place away from distractions.
- Begin the interview on schedule.
- If possible, conduct the interview without interruptions.
- Allow sufficient time for the interview.
- Appreciate the candidate's accomplishments.
- Do not patronize the candidate.
- Do not argue with the candidate.
- Thank the candidate for his/her time and interest.

Facilitate Open Communication

- Immediately attempt to establish a rapport with the candidate by breaking the ice; for example, ask about their experiences in a particular industry or geographical location (refer to his/her resume).
- Promote a relaxed environment with free-flowing conversation.
- Do not dominate the discussion by talking too much. Many experts use the 80/20 rule you talk 20% of the time and the candidate talks 80% of the time.
- Politely inquire for information by asking open-ended questions that will provide insight into the candidate's values and traits.

- Ask structured questions that will require some thought on the part of the candidate.
- Listen carefully to the candidate's answers. If they do not provide you with specific results, probe until they do.
- Explain the selection process to the candidate. Offer realistic time frames and stick to your word!

Compliance with Anti-discrimination Laws

Federal and Pennsylvania law require employers to ask interview questions relating only to the job itself. You are prohibited from asking questions that may lead to discriminatory hiring practices. Generally, you should not ask questions relating to any of the following:

- Race
- Color
- Gender
- Religion
- National origin
- Birthplace
- Age
- Disability
- Marital/family status

The following list is comprised of subject matter that is widely regarded as off-limits for discussion in an interview by employment experts. Most of these subjects relate directly to federal and state employment laws. Legislation covering equal employment opportunity is extensive and complex. Check not only federal laws, but also your own state's laws and guidelines. Remember, state laws vary! Consult an attorney for legal advice before you begin the search for a new employee.

In an interview, or on an employment application, do not ask questions:

- Concerning the age of the candidate. Be careful using the words "over qualified" with older candidates.
- About their arrest record (this is different from convictions - in most states, it is permissible to ask if the candidate has ever been convicted of a crime).
- About race or ethnicity.
- Concerning the candidate's citizenship of the U.S. prior to hiring (It is permissible to ask "Will you be able to provide proof of eligibility to work in the U.S. if hired?")
- Concerning the candidate's ancestry, birthplace, or native language (it is permissible to ask about their ability to speak English or a foreign language if required for the job).
- About religion or religious customs or holidays.
- Concerning the candidate's height and weight if it does not affect their ability to perform the job.
- Concerning the names and addresses of relatives (only those relatives employed by the organization are permitted).
- About whether or not the candidate owns or rents his/her home and who lives with them. (Asking for their address for future contact is acceptable.)
- Concerning the candidate's credit history or financial situation. In some cases, credit history may be considered job-related, but proceed with extreme caution.

- Concerning education or training that is not required to perform the job.
- Concerning their sex or gender. Avoid language or behavior that may be found inappropriate by the candidate. It's his/her standard of conduct that must be met.
- Concerning pregnancy or medical history. Attendance records at a previous employer may be discussed in most situations as long as you don't refer to illness or disability.
- Concerning the candidate's family or marital status or childcare arrangements (it is permissible to if the candidate will be able to work the required hours for the job).
- Concerning the candidate's membership in a non-professional organization or club that is not related to the job.
- Concerning physical or mental disabilities (asking whether the candidate can perform the essential job duties is permitted). The ADA allows you to ask the applicant to describe or demonstrate how they would perform an essential function(s) when certain specific conditions are met. Check the law or consult with an attorney before moving forward.

Remember - when in doubt, ask yourself if the question is job-related; if not, don't ask!

New Employment Checklist

The following information provides a list of forms that should be maintained upon hiring your candidate, or information you should cover during a new hire orientation session.

- Employment Forms to be placed in employee file:
 - Application
 - W-4
 - I-9 Form
 - New Hire Form
 - Non-compete confidentiality agreement
 - Benefit forms
 - Identification cards, parking permits
 - Key distribution
 - Employee manual or policy acknowledgement
 - Any other tests or verification forms
- Performance Evaluation Process: introductory review schedule, ongoing performance schedule of reviews, priorities and expectations for successful performance
- Hours of work, time sheets, break and lunch periods, vacation, sick leave, holidays, overtime policies, parking
- Compensation: salary rate, pay policies and schedule, wage increases, salary increases and how they occur
- Workplace safety: location of emergency exits, emergency notification information, workplace accident or illness reporting procedure, hazard communication
- Policies:
 - Employee handbook and signed acknowledgement form
 - Dress Code
 - Building use (access and security), office keys, use of tools, computers, supplies
 - Details of job description and responsibilities
 - Workplace Training

ORIENTATION AND TRAINING

Coaching

Ferdinand Fournies, in *Coaching for Improved Work Performance*, details the following coaching steps:

- Identify the problem. Good coaching begins with separating the behavior from the person -- that means identifying the cause rather than the effect. In some cases, it means listening to the employee to discover what obstacles stand in his or her way to optimum performance.
- Does the worker know that the problem exists? Sometimes, performance problems exist because the individual worker or workers think their performance is acceptable. Another possibility is that, although the worker may know that he or she is not performing as expected, the deficiency itself is considered acceptable. These perceptions often result from lack of adequate feedback.
- Does the worker know what the supervisor's expectations are? One reason a worker doesn't perform up to a supervisor's expectations is that he or she doesn't know what those expectations are and, consequently, doesn't realize that a problem exists.
- Does the worker know how to meet the supervisor's expectations? Even when a worker knows what the supervisor's expectations are, he or she may not know what he or she is supposed to do and when to do it.
- Are there obstacles outside the worker's control that are affecting the worker's performance? Outside factors can have a direct effect on a worker's performance. Among these factors are equipment failure, late or incorrect reports or data, conflicting instructions, too many bosses, and lack of materials or supplies.
- Do positive consequences follow poor performance? It is important to ensure that consequences exist for poor performance, and that those consequences do not reinforce unwanted behavior. An example is that an employee who has part of his or her work taken away is being rewarded for not getting his or her work done.
- Do negative consequences follow good performance? Unsatisfactory performance may occur because good performance is punished. This may be hard to recognize, and supervisors often have to take the worker's word for it. An example of negative consequences is that an employee who has to accept another employee's work because he/she finished his/her own tasks early.
- Could the worker do it if he or she wanted to? If the answer to the above questions is "no," the employee should be transferred to an area in which the employee can be successful or removed.

Orientation and Training

Given the opportunity, most people starting a new job admit to being nervous; they worry about meeting the performance standards of the employer as well as being accepted by other employees. At times, employers will neglect to adequately orientate and train new employees. Employers make assumptions regarding new employees; they assume the employee understands what needs

to be done and will easily blend into the culture of the company. Employee orientation and training programs take time and resources to develop. They should be designed to help transition the new employee into their new environment while focusing on the importance of productivity and efficiency.

Employers need to determine who will orient the new employee and what material will be covered during the orientation. One employee should be in charge of the orientation process to promote consistency even though it may be necessary for several employees to carry out the actual orientation sessions.

Consider the following during the orientation:

- Offer big picture information including company mission and vision, company history, facility layout, company goals and the role of the employee.
- Review personnel matters including work schedule, safety policies, probationary period, disciplinary policy, and benefits.
- Discuss specific job responsibilities.
- Make employee introductions.
- Review and distribute the employee handbook.

Answer all questions that the new employee might have. It is important to develop open communication between employer and employee. The time spent orienting new employees should be viewed as an investment for both employer and employee. Clear and well-defined expectations will hopefully reduce possible misunderstandings between employer and employee in the future.

Training

Through interviewing, observing the employee's skills and abilities and contacting personal and work related references, the employer can develop some idea of the skill level of the employee. This is helpful as the new hire moves into the training phase.

During the training period, employers should specifically detail what the employee should be able to perform after training is completed. Specific detail should include the pace of work expected as well as the quality of work required. The employer must ensure the steps or procedures are logical and understandable to the employee. Selecting an appropriate trainer is of great importance to the company. The ability to teach the employee a particular skill or task is critical if training goals are to be met.

Consider the following as you develop your training program:

- Put the employee at ease
- Explain the importance of training
- Explain all job duties very thoroughly
- Demonstrate how job duties are to be performed
- Monitor the new employee regularly in the initial months of employment
- Provide ongoing feedback and professional development to the employee

EMPLOYEE HANDBOOK

Introduction

You will use your employee handbook to communicate workplace policies, but you must remember to not make promises you don't intend to keep. It is a good idea to have an employee handbook even though there is no law requiring employers to do so. The handbook lets you inform your employees about workplace rules in a fair, efficient and uniform way. Every employee receives the same information about the rules of the workplace. Your employees will know what is expected of them and what they can expect of you. Your handbook should contain an acknowledgement form signed and returned to you after each employee has reviewed the handbook. With a signed acknowledgement from each employee, you will be able to prove that all employees were aware of the rules if an employee later decides to challenge you in court.

Common Employee Handbook Mistakes

All businesses with employees can benefit from having an employee handbook. By formally writing down your policies and providing clear guidelines, you spend less time answering questions and explaining the rules and regulations of your business.

Some common mistakes that occur during the creation of an employee handbook include:

- Not having the handbook reviewed by a lawyer - There are many ways to state your policies, some of which may be vague or potentially misconstrued. Have an attorney who is well-versed in employment law review your handbook before employee distribution.
- Ignoring federal and state laws - You need to keep in mind that laws such as the Family Medical Leave Act, among others, cannot be violated or misstated in your handbook. The same holds true for violating personal rights.
- Not providing an outlet for employees to complain about harassment or discrimination - These are very serious issues, and the law requires that employers provide an opportunity for employees to voice such complaints.
Failing to update your current handbook – Reasons to update your employee handbook include new laws, new technology, and various changes in how you conduct business.
- Businesses are sometimes better off having no handbook than having one that is years old and outdated.
- Not having a disclaimer - Without a disclaimer, the handbook can be construed as a contract. There needs to be some room for the employer to use discretion and work within the general guidelines of the handbook.
- Using complex language - Make sure the handbook is easy to understand and reader-friendly.
- **Failing to make sure all employees have a handbook** - You should have everyone sign an acknowledgement that they have received the handbook.

APPENDIX 1

SAMPLE EMPLOYEE HANDBOOK

Important Disclaimer:

The information provided herein is to be used for educational purposes only. If you are in need of a particular policy, you should keep in mind that any sample policy such as the ones provided in this document would need to be reviewed, and possibly modified, by an employment law attorney in order to fit your situation. Reproducing any of these policies constitutes your agreement that you understand this disclaimer and that you will not use the policy for your company without first having it approved by an employment law attorney or other human resource professional.

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Health and Safety

Introduction

Employee Acknowledgement Form

This employee handbook has been prepared for your information and understanding of the policies, philosophies, practices and benefits of our company. Please read it carefully. Upon completion of your review of this handbook, please sign the statement below, and return to your supervisor by the due date.

I have familiarized myself with the contents of this handbook. By my signature below, I acknowledge, understand, accept, and agree to comply with the information contained in this Employee Handbook provided to me by (Company). I understand this handbook is not intended to cover every situation which may arise during my employment, but is simply a general guide to the goals, policies, practices, benefits, and expectations of The Company.

I understand that the (Company) Employee Handbook is not a contract of employment and should not be deemed as such, and that I am an employee at will.

Employee signature

Date

Please return by: _____
(put date here)

Welcome

Welcome to (Company)!

We are excited to have you as part of our team. You were hired because we believe you can contribute to the achievement of our goals and to the bottom line success of our company.

While this handbook should offer answers to most of the general questions you might have about (Company's) programs and procedures, it cannot cover every situation that might arise. If you have questions about these guidelines or need further information about any subject, please consult with your supervisor.

We also welcome your suggestions for improvements to policies and programs covered in this handbook or in other job related areas. Your ideas on ways to improve our operations and procedures are important to us, and, along with your effort and performance, are an ideal way to contribute to our future growth and your own development.

You should use this handbook as a ready reference as you pursue your career with (Company). Additionally, the handbook should assure good management and fair treatment of all employees. At (Company), we strive to recognize the contributions of all employees.

Welcome aboard.

Sincerely,

(Name)
President

Policies

Equal Employment Opportunity Employer

(Company) is an equal employment opportunity employer and complies with all applicable laws prohibiting discrimination based on race, color, creed, sex, age, national origin or ancestry, physical or mental disability, veteran status, marital status, medical condition, sexual orientation, as well as any other category protected by federal, state, or local laws. All such discrimination is unlawful and all persons involved in the operations of (Company) are prohibited from engaging in this type of conduct.

You should report every instance of unlawful discrimination to the Office Manager of (Company), regardless of whether you or someone else is the subject of the discrimination. Detailed reports – including names, descriptions, and actual events or statements made – will greatly enhance (Company's) ability to investigate. Any documents supporting the allegations should also be submitted. Based on your report, (Company) will conduct an investigation. (Company) prohibits any and all retaliation for submitting a report of unlawful discrimination and for cooperating in any investigation. Any employee who retaliates against the accuser or those involved in the investigation will be disciplined, up to and including discharge from employment.

If the investigation determines that prohibited discrimination or other conduct in violation of the (Company) policy has occurred, (Company) will take disciplinary action, up to and including termination of employment against those who engaged in the misconduct. (Company) will also evaluate whether other employment practices should be added or modified in order to deter and prevent that conduct in the future. You will be informed of whatever action(s) (Company) takes to resolve and remedy the situation.

Armed Services Policy

(Company) abides by the United States of America: Uniformed Services Employment and Reemployment Rights Act (USERRA). USERRA, signed on October 13, 1994, applies to:

“Persons who perform duty, voluntarily or involuntarily, in the “uniformed services,” which include the Army, Navy, Marine Corps, Air Force, Coast Guard, and Public Health Service commissioned corps, as well as the reserve components of each of these services. Federal training or service in the Army National Guard and Air National Guard also gives rise to rights under USERRA.

“Uniformed service includes active duty, active duty for training, inactive duty training (such as drills), initial active duty training, and funeral honors duty performed by National Guard and reserve members, as well as the period for which a person is absent from a position of employment for the purpose of an examination to determine fitness to perform any such duty.

“The pre-service employer must reemploy service members returning from a period of service in the uniformed services if those service members meet five criteria:

- The person must have held a civilian job;
- The person must have given notice to the employer that he or she was leaving the job for service in the uniformed services, unless giving notice was precluded by military necessity or otherwise impossible or unreasonable;
- The period of service must not have exceeded five years;
- The person must not have been released from service under dishonorable or other punitive conditions; and
- The person must have reported back to the civilian job in a timely manner or have submitted a timely application for reemployment.”

Unlawful Harassment

In accordance with applicable law, (Company) prohibits sexual harassment and harassment because of race, color, national origin, ancestry, religion, creed, physical or mental disability, marital status, medical condition, sexual orientation, age, or other basis protected by federal, state, or local law. All such harassment is unlawful and will not be tolerated.

- Sexual Harassment Defined

Applicable state and federal law defines sexual harassment as unwanted sexual advances, requests for sexual favors, or visual, verbal, or physical conduct of a sexual nature when: (1) submission to the conduct is made a term or condition of employment; or (2) submission to or rejection of the conduct is used as basis for employment decisions affecting the individual; or (3) the conduct has the purpose or effect of unreasonably interfering with the employee’s work performance or creating an intimidating, hostile or offensive working environment. This definition includes many forms of offensive behavior. The following is a partial list:

Unwanted sexual advances.

Offering employment benefits in exchange for sexual favors.

Making or threatening reprisals after a negative response to sexual advances.

Visual conduct such as leering, making sexual gestures, or displaying sexually suggestive objects, pictures, cartoons, or posters.

Verbal conduct such as making or using derogatory comments, slurs, sexually explicit jokes, or comments about any employee's body or dress.

Verbal sexual advances or propositions.

Verbal abuse of a sexual nature, graphic verbal commentary about an individual's body, sexually degrading words to describe an individual, or suggestive or obscene letters, notes, or invitations.

Physical conduct such as touching, assault, or impeding or blocking movements.

Retaliation for reporting harassment or threatening to report harassment.

It is unlawful for males to sexually harass females or other males, and for females to sexually harass males or other females. Sexual harassment on the job is unlawful whether it involves coworker harassment, harassment by a manager, or harassment by persons doing business with or for (Company).

Other Types of Harassment

Prohibited harassment on the basis of race, color, national origin, ancestry, religion, physical or mental disability, marital status, medical condition, sexual orientation, age, or any other protected basis, includes behavior similar to sexual harassment, such as:

1. Verbal conduct such as threats, derogatory comments, or slurs.
2. Visual conduct such as derogatory posters, photographs, cartoons, drawings, or gestures.
3. Physical conduct such as assault, unwanted touching, or blocking normal movement.
4. Retaliation for reporting harassment or threatening to report harassment.

If you believe you have been harassed on the job, or if you are aware of the harassment of others, you should provide a written or verbal complaint to the office manager as soon as possible. Your complaint should be as detailed as possible, including the names of individuals involved, the names of any witnesses, direct quotations when language is relevant, and any documentary evidence (notes, pictures, cartoons, etc.).

Applicable law also prohibits retaliation against any employee by another employee or by (Company) for using this complaint procedure or for filing, testifying, assisting, or participating in any manner in any investigation, proceeding, or hearing conducted by a governmental enforcement agency. Additionally, (Company) will not knowingly permit any retaliation against any employee who complains of prohibited harassment or who participates in an investigation.

All incidents of prohibited harassment that are reported will be investigated. (Company) will immediately undertake or direct an effective, thorough, and objective investigation of the harassment allegations. The investigation will be completed and a determination regarding the reported harassment will be made and communicated to the employee who complained and to the accused harasser(s).

If (Company) determines that prohibited harassment has occurred, (Company) will take effective remedial action commensurate with the circumstances. Appropriate action will also be taken to deter any future harassment. If a complaint of prohibited harassment is substantiated, appropriate disciplinary action, up to and including discharge, will be taken. Whatever action is taken against the harasser will be communicated to the employee who complained.

Performance Reviews

Formal performance reviews are conducted to provide both (Company) management and employees the opportunity to discuss goals and objectives, identify and correct weaknesses, encourage and recognize strengths, and discuss positive, purposeful approaches for meeting goals. (Company) normally gives performance reviews every six months after any change in position and annually based on your hire date.

Your performance review may include factors such as the quality and quantity of the work you perform, your knowledge of the job, your initiative, your work attitude and your attitude toward others. The performance review should help you become aware of your progress, areas for improvement and objectives or goals for future work performance.

You must sign the review report simply to acknowledge that it has been presented to you and discussed with you by your manager and that you are aware of its contents.

Performance reviews are not directly linked to decisions regarding promotions or salary increases. Promotions and salary increases are solely within the discretion of (Company) and depend upon many factors in addition to performance.

Job Duties

Your supervisor will explain your job responsibilities and the performance goals and objectives expected of you. Be aware that your job responsibilities may change at any time during your employment. From time to time, (Company) may ask you to work on special projects or assist with other work necessary or important to the operation of your department or (Company). (Company) expects your cooperation and assistance in performing such additional work.

(Company) may, at any time, with or without notice, alter or change your job responsibilities, reassign or transfer job positions, or assign additional job responsibilities. Contact your supervisor if you have any questions regarding your job duties.

Promotions

(Company) may promote you to a position with greater responsibility and greater impact on the (Company). This promotion will be based on your outstanding performance in your current position and your potential for the new position.

Your supervisor recommends you for promotion after you demonstrate your ability and potential for an unfilled position in the company. Your promotion becomes effective upon approval by (Company) president.

Your promotion may or may not be accompanied by a salary increase. Your promotion does not change your employment status from that of employment at-will.

The office manager notifies you of your promotion and makes appropriate updates to your personnel file.

Raises

(Company) wants to fairly compensate outstanding employees. Accordingly, (Company) may grant you salary increases based on your performance, the market value of your job, and (Company's) performance in the marketplace. Your supervisor determines the quantity and quality of your work.

Continued employment at (Company) does not automatically entitle you to periodic salary increases. Compensation increases and the terms and conditions of employment, including job assignments, transfers, promotions and demotions, are determined by and at the discretion of (Company).

The office manager notifies you once your raise has been approved. The office manager then forwards appropriate documentation to payroll for the processing in the appropriate payroll period.

Bonuses

Bonuses may be given at the sole discretion of (Company). If bonuses are given, there is no expressed or implied promise that bonuses will be given at a specific amount or that all employees will receive equal or proportionate bonuses.

Punctuality & Attendance

As an employee of (Company), you are expected to be punctual and consistent in attendance. Report to work as scheduled, on time and prepared to start work. (Company) expects you to remain at work for your entire work schedule, except for meals and breaks.

If you are unable to report for work, call (Company) at least one hour before the time you are scheduled to begin working for that day. In all cases of absence or tardiness, you must provide (Company) with an explanation. You must also inform (Company) of the expected duration of any absence.

Absences and repeated tardiness will be documented at the time they occur in your personnel file.

Excessive absenteeism (excused or not) may lead to discipline up to and including termination of employment. (Company) evaluates each situation of excessive absenteeism or tardiness on a case-by-case basis. However, even one unexcused absence may be considered excessive, depending on the circumstances.

If you fail to report for work without notification to (Company) and your absence continues for a period of three days, (Company) will consider that you have voluntarily terminated your employment.

Regular attendance and promptness are considered part of each employee's essential job functions.

Leaves of Absence

An employee may be granted a pregnancy disability leave, family and medical leave, supplemental family and medical leave, work-incurred disability leave, personal leave, or curtailment leave as provided in the Policy and Procedures Manual located in the break room, except that a leave of absence shall not extend beyond a predetermined separation date.

Leaves, transfers for medical reasons, or reduced work schedules granted for an employee's own health condition or the health condition of a family member, including a domestic partner, shall require written confirmation from a health care provider.

Dress & Personal Appearance

You are expected to report to work well groomed, clean, and dressed according to the requirements of your position.

Drug & Alcohol Use

It is (Company's) desire to provide a drug-free, healthful, and safe workplace. To promote this goal, employees are required to report to work in appropriate mental and physical condition to perform their jobs in a satisfactory manner.

While on (Company) premises and while conducting business-related activities off (Company) premises, no employee may use, possess, distribute, sell, or be under the influence of alcohol or illegal drugs. The legal use of prescribed drugs is permitted on the job only if it does not impair an employee's ability to perform the essential functions of the job effectively and in a safe manner that does not endanger other individuals in the workplace.

Violations of this policy may lead to disciplinary action, up to and including immediate termination of employment. Such violations may also have legal consequences.

Employees with questions on this policy or issues related to drug or alcohol use in the workplace should raise their concerns with the office manager without fear of reprisal.

Smoking

The Company maintains a smoke-free and tobacco-free office. No smoking or other use of tobacco products (including, but not limited to, pipes, cigars, snuff, or chewing tobacco) is permitted in any part of the building or in vehicles owned, leased, or rented by the company. No additional breaks beyond those allowed under the Company's break policy may be taken for the purpose of using tobacco products. Employees may smoke outside during breaks. When smoking outside, do not leave cigarette butts on the ground or anywhere else. Dispose of them properly in the receptacles provided.

Use of Company Computers, Internet and Email Access

The use of (Company) automation systems, including computers, fax machines and all forms of Internet/Intranet access, is for company business and is to be used for authorized purposes only. Company automation systems are Company resources and are provided as business communications tools.

Using Company automation systems to create, view, transmit, or receive racist, sexist, threatening, or otherwise objectionable or illegal material is strictly prohibited. Such material violates company policy and is subject to disciplinary action. Use of company resources for illegal activity can lead to disciplinary action, up to and including dismissal and criminal prosecution.

- **Ownership and Access of Email and Computer Files**

The Company owns the rights to all data and files in any computer, network, or other information system used in the Company. The Company reserves the right to monitor computer and email usage, both as it occurs and in the form of account histories and their content. The Company has the right to inspect any and all files stored in any areas of the network or on any types of computer storage media in order to assure compliance with this policy and state and federal laws. The Company will comply with reasonable requests from law enforcement and regulatory agencies for logs, diaries, archives, or files on individual computer and email activities. Employees must be aware that the electronic mail messages sent and received using Company equipment are not private and are subject to viewing, downloading, inspection, release, and archiving by Company officials at all times. No employee may access another employee's computer, computer files, or email messages without prior authorization from either the employee or an appropriate Company official.

Employees are expected to communicate with courtesy and restraint with both internal and external recipients. Email should reflect the professionalism of the Company and should not include language that could be construed as profane, discriminatory, obscene, sexually harassing, threatening, or retaliatory.

- **Use of Internet/Intranet**

This policy applies to all uses of the Internet, but does not supersede any state or federal laws or company policies regarding confidentiality, information dissemination, or standards of conduct. The Internet is to be used to further the Company's mission, to provide effective service of the highest quality to the Company's customers and staff, and to support other direct job-related purposes. Supervisors should work with employees to determine the appropriateness of using the Internet for professional activities and career development. The various modes of Internet/Intranet access are Company resources and are provided as business tools to employees who may use them for research, professional development, and work-related communications.

Employees are individually liable for any and all damages incurred as a result of violating company security policy, copyright, and licensing agreements.

Violation of these policies and/or state and federal laws can lead to disciplinary action, up to and including dismissal and possible criminal prosecution.

Use of Personal Cell Phone

This policy is meant to ensure that cell phone use while at work is both safe and does not disrupt business operations. Unless otherwise authorized, employees may only use personal cell phones for an emergency. To the extent authorized or as the circumstances may warrant, cell phone use should be limited to making telephone calls.

Besides telephone capabilities, cellular providers offer a host of additional services including, but not limited to, text messaging and digital photography. Whether listed or not, employees are strictly prohibited from using *any* of these services while at work.

Violation of this policy will subject an employee to disciplinary action.

Termination

Employment with (Company) is "at will." This means that (Company) has the right to terminate the relationship with the employee at any time without cause, and the employee has the right to leave at any time.

- **Voluntary Termination**

Should you decide to leave your employment with (Company), please provide your supervisor with two weeks' advance notice. This will give us the opportunity to make the necessary adjustments in our operation. Please return all property owned by (Company) (e.g. computers, laptops, office keys, etc.) prior to your departure. Your cooperation will be appreciated; however, you may terminate your employment at any time, with or without cause or with or without notice. From time to time, (Company) may decide it to be in its best interest to honor your request to leave (Company) immediately, rather than having you work through your suggested last day of employment.

- **Involuntary Termination**

While the decision to commence employment is consensual, the same is not always true when the time comes to terminate the employment relationship. As an at-will employer, (Company) reserves the right to end the employment relationship at any time, with or without cause or notice.

Access to Personnel Records

An employee's personnel records shall contain only material which is necessary and relevant to the administration of the staff personnel program. The records shall be maintained with accuracy, relevance and timeliness; appropriate and reasonable safeguards shall be established to ensure security and confidentiality. Within 30 calendar days from the receipt of a request for records, an employee shall be provided a copy of the employee's own personnel records. There will be no charge for the first copy.

Administration

Regular Employees

Regular employees are those who are hired and assigned to a specific department. The distinction between full-time and part-time depends upon the number of hours worked. As a condition of regular employment, you must complete and sign the following documents:

- Employment Eligibility Verification (Form I-9)
- Employees Withholding Allowance Certificate (Form W-4)
- Acknowledgement and Agreement of Receipt of Employee Handbook

- **Full-Time Employees**

Full-time employees have a normal work schedule of 40 hours per week and are eligible for employee benefits described in this handbook.

- **Part-Time Employees**

Part-time employees have a normal work schedule of 20 to 36 hours per week. Part-time employees may be assigned a work schedule in advance or may work on an as-needed basis. Part-time employees are not eligible for employee benefits described in this handbook.

Part-Time employees must also complete and sign a timesheet for each pay period.

- **Nonexempt Employees**

Nonexempt employees are paid for hours worked and are eligible for overtime pay as outlined in the overtime policy.

- **Exempt Employees**

Exempt employees are employees that have job assignments that meet the federal and state requirements for overtime exemption. Exempt employees are compensated on a salary basis and are not eligible for overtime pay. Generally, executive, administrative, professional, and sales employees are overtime exempt. However, under certain circumstances (Company) may grant compensation for days off.

(Company) typically expects exempt employees to work the hours needed to complete their work on a timely basis in order to meet deadlines.

Temporary Employees

Temporary employees are hired for short-term assignments. Short-term assignments are generally periods of three months or less; however, such assignments may be extended. Scheduling of temporary employees to work more than 40 hours a week is discouraged.

Temporary employees may work either full-time or part-time and their working hours are defined by management. Examples of temporary employees would be staff that is hired to assist with unusually heavy workloads within a department and for special projects.

Temporary employees must complete a handwritten timesheet each week for payroll purposes. (Company) pays employees semimonthly, less applicable deductions including payroll, federal, state, and local income tax withholdings.

Temporary employees must complete and sign the following documents:

- Employment Eligibility Verification (Form I-9)
- Employee's Withholding Allowance Certificate (Form W-4)
- Time Sheet
- Acknowledgement and Agreement of Receipt of Employee Handbook

Independent Contractors

(Company) utilizes independent contractors such as bookkeepers, accountants and computer consultants. Workers that fall in this category should refer to this handbook as a reference only as it pertains to (Company's) policies and procedures. Independent contractors and other workers that are not employees of (Company) are not eligible for employee benefits. This includes, but is not limited to, personal time off (PTO), paid holidays, health and life insurance.

Working Hours and Schedule

(Company's) normal business hours are from 8:30 a.m. to 5:30 p.m., Monday through Friday. (Company) expects all employees to be at their desks or workstations at the start of their scheduled shifts, ready to work.

Based on your work schedule, nonexempt employees will be given a thirty-minute or one-hour meal period, to be taken approximately in the middle of the workday.

Contact your manager to discuss any adjustments to your work schedule. Understand that the priorities in your department may limit our ability to accommodate your proposal, and that changing priorities may cause further adjustments to your work schedule at any time.

Benefits

Health Insurance

(Company) provides a comprehensive HMO plan for eligible regular full-time employees after 3 consecutive months of employment. A regular full-time employee can add other members of his or her family to the plan at the employee's expense.

In the event of an increase in medical insurance premium rates, (Company) may require all employees to contribute to the cost of increased premiums to retain coverage.

Vacation

If you are a full-time employee, you earn 0.4165 days of paid vacation per month (5 days per year). After completing 5 years of continuous full-time employment, you are eligible for 0.833 days of paid vacation per month (10 days per year).

Eligible employees should present requests for vacation time off to their supervisors as much in advance as possible. Vacation requests will be evaluated based on a number of factors including anticipated work load requirements and staffing considerations.

Absences from work in excess of your accrued vacation days are treated as unpaid leave.

Sick Leave

If you are a full time employee, you earn 0.4165 days of paid sick leave per month (5 days per year). You may not accrue sick leave.

Notify (Company) as soon as possible of any sick leave due to illness.

Retirement Plan

(Company) employees have the opportunity to participate in a retirement plan which allows employees to save a portion of their compensation for retirement. After one year of service, employees are eligible to participate in the plan. Contributions to this plan are pre-tax dollars, which means the amount specified by the employee is taken from their salary before federal income taxes are taken out. The employee is then taxed on the remaining salary, resulting in additional savings. It should be noted that any distribution from the 401(k) plan will be subject to tax, whether that be early or qualified distribution. Early distribution may also carry a monetary penalty.

Contributions by the company are based on the amount contributed by the employee, with (Company) matching 30% of the employee's contribution. As with employee contributions, taxes on company contributions and their related earnings, are deferred until distribution from the plan. Company contributions are not fully vested to the employee until after a five year period; employee contributions are fully vested from the time of contribution.

Employees are urged to seek advice from a financial expert prior to any distribution from the 401(k) plan. (Company) also contributes to the 401(k) for employees participating in this plan.

Workplace

Health and Safety

The health and safety of employees and others on (Company) property are of critical concern to (Company). We strive to attain the highest possible level of safety in all activities and operations. (Company) also intends to comply with all health and safety laws applicable to our business.

To this end, (Company) must rely upon employees to ensure that work areas are kept safe and free of hazardous conditions. Employees should be conscientious about workplace safety, including proper operating methods and known dangerous conditions or hazards. You should report any unsafe conditions or potential hazards to your supervisor immediately even if you believe you have corrected the problem. If you suspect a concealed danger is present on (Company's) premises, or in a product, facility, piece of equipment, process, or business practice for which (Company) is responsible, bring it to the attention of your supervisor immediately.

Periodically, (Company) may issue rules and guidelines governing workplace safety and health. All employees should familiarize themselves with these rules and guidelines as strict compliance will be expected. Contact your supervisor for copies of current rules and guidelines. Failure to comply with rules and guidelines regarding health and safety or negligent work performance that endangers health and safety will not be tolerated.

APPENDIX 2 – PERSONNEL FORMS

Introduction

Here you will find sample forms you can use or adapt for various personnel matters.

Forms List

- Job Description
- Application for Employment
- Candidate Evaluation
- Ethics Policy
- Performance Review
- Disciplinary Action
- Exit Interview

JOB DESCRIPTION FORM

Job Title:	Dept:	Date:
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PURPOSE OF JOB

DUTIES AND RESPONSIBILITIES: List duties in order of importance, the interval in which the duty is performed (daily, monthly, annually, etc.), and the percentage of time spent on each duty.

Duty/Responsibility	Interval	% of time
1.		%
2.		%
3.		%
4.		%
5.		%
6.		%

SUPERVISION

Supervisor Job Title:	Department:	
Describe the supervision this job receives. Does it receive close supervision? Nominal? By just the above supervisor, or by others as well? If there are others, what are their job titles?		
Does this job supervise others? <input type="checkbox"/> Yes <input type="checkbox"/> No If so, who? List their job title(s), department(s), and number of such positions.		
Job Title	Job Department	Number

EMPLOYMENT HOURS

<p>Check all that apply:</p> <p><input type="checkbox"/> Full-time</p> <p><input type="checkbox"/> Part-time</p> <p><input type="checkbox"/> Full- or Part-time</p> <p><input type="checkbox"/> Temporary</p> <p><input type="checkbox"/> Summer</p> <p><input type="checkbox"/> Intern</p> <p><input type="checkbox"/> Other _____</p>	<p>Does this job have special time requirements, such as odd hours or overtime? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If so, describe:</p>
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QUALIFICATIONS

List any required educational attainments (degrees, certificates, licenses, etc.).
List any required skills (computer, machinery, typing, etc.).
List any required special attributes (vision, strength, personality traits, certain aptitudes, etc.).
List any required experience (of what type, for what duration, in what industry, etc.).

WORKING CONDITIONS

Describe the location of this job (indoors, outdoors, underground, scaffold, forest, etc.).
Describe any hazards encountered on this job (heat, rain, radiation, fire, noise, heights, etc.).

PHYSICAL DEMANDS: Check all that apply and describe (duration, distance, weight, etc.).

<input type="checkbox"/> Lifting
<input type="checkbox"/> Standing
<input type="checkbox"/> Walking
<input type="checkbox"/> Climbing/balancing
<input type="checkbox"/> Stooping/crawling
<input type="checkbox"/> Reaching/handling
<input type="checkbox"/> Speaking/hearing

[Your business]

APPLICATION FOR EMPLOYMENT

[Your business] is an equal opportunity employer. All applicants are considered without regard to race, age, color, gender, ethnic group, national origin, religion, citizenship, marital status, sexual orientation, veteran status, physical or mental disability, or medical condition.

PERSONAL INFORMATION

Last Name	First	Middle Initial	Today's Date
Address			SS#
Home Telephone ()	Work Telephone ()	Email	Are you 18 or older? <input type="checkbox"/> Yes <input type="checkbox"/> No
Have you ever interviewed with this company or its affiliates before? If yes, provide date(s), location(s), and position(s) applied for:			<input type="checkbox"/> Yes <input type="checkbox"/> No
Have you ever been employed by this company or its affiliates? If yes, provide date(s), location(s), and position(s):			<input type="checkbox"/> Yes <input type="checkbox"/> No
Do you have any relatives employed by this company or its affiliates? If yes, provide name(s), location(s), and position(s):			<input type="checkbox"/> Yes <input type="checkbox"/> No

EMPLOYMENT DESIRED

Position Applied for:		Desired Pay:				
Are you currently employed? <input type="checkbox"/> Yes <input type="checkbox"/> No		Start Date:				
How did you find out about this position?						
Would you like to work: (check all that apply)	<input type="checkbox"/> Full-time only <input type="checkbox"/> Part-time only	<input type="checkbox"/> Summer <input type="checkbox"/> Temporary	<input type="checkbox"/> Full-time or Part-time			
What times are you available to work?						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday

<input type="checkbox"/> Seeing
<input type="checkbox"/> Touching/tasting/smelling
<input type="checkbox"/> Other _____

Prepared by (print) _____

Signature _____

Date _____

EDUCATION

Level	Name and Address	Date Graduated/ Level Completed	Major Studies	Degree/Diploma License/Certificate
High School				
College				
Graduate School				
Vocational, Business, Other				

MILITARY

Branch	Dates of Service	Final Rank	Assignment

Are you now a member of the National Guard? ☐ Yes ☐ No

SKILLS (not all may be necessary for the job you seek)

Do you type? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, what is your WPM?		
Foreign Languages:		
Computer Skills (Hardware/Software):		
Other Skills, Knowledge, Areas of Expertise:		
Driver's License #:	State:	Type:

EMPLOYMENT HISTORY

Please list employment record, starting with the most recent.

Dates	Employer Name and Address	Supervisor Name and Job Title	Phone #
Job Title			Reason for Leaving
Duties, Responsibilities, Promotions			Salary Start: End:

Dates	Employer Name and Address	Supervisor Name and Job Title	Phone #
Job Title			Reason for Leaving
Duties, Responsibilities, Promotions			Salary Start: End:

Dates	Employer Name and Address	Supervisor Name and Job Title	Phone #
Job Title			Reason for Leaving
Duties, Responsibilities, Promotions			Salary Start: End:

Dates	Employer Name and Address	Supervisor Name and Job Title	Phone #
Job Title			Reason for Leaving
Duties, Responsibilities, Promotions			Salary Start: End:

REFERENCES

Please provide three references (not relatives or previous employers).

Name	Address	Phone:
		Relationship:
		Years Known:
Name	Address	Phone:
		Relationship:
		Years Known:
Name	Address	Phone:
		Relationship:
		Years Known:

GENERAL

Are you currently employed? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, may we contact your present employer? <input type="checkbox"/> Yes <input type="checkbox"/> No
Will you be able to perform the job functions for the position you are applying for with or without reasonable accommodation? <input type="checkbox"/> Yes <input type="checkbox"/> No
Have you ever been convicted of a crime? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, explain:
If offered employment, will you be able to provide proof of identity and authorization to work in the U.S.? <input type="checkbox"/> Yes <input type="checkbox"/> No

APPLICANT STATEMENT

I understand and agree to the following:

This application is not a contract of employment.

Should the employer hire me and should any of the information I have given in this application be found false, misleading, or incomplete, I shall be subject to dismissal.

The employer follows an "at will" employment policy, meaning I or the employer may terminate employment at any time for any reason consistent with applicable law.

All hired persons must provide proof of identity and authorization to work in the US. Failure to produce such proof will result in denial of employment.

I authorize investigation of all statements given on this application. The employer may contact any educational institution, reference, or employer listed on this application, except my current employer if so noted, to verify the information I have given. I hereby release all involved parties from any liability arising from such an investigation.

I certify that all the information given in this application is complete and true.

Signature of Applicant

Date

HIRING TOOLS

Candidate Evaluation

Complete this form after you interview each job candidate for a particular position. Enter a score for each of the key areas. By tallying the total scores and reviewing your notes from the interviews, you can begin to evaluate which candidate is the right person for the job.

Job Title:

Candidate Name	Key Area Ratings (poor) 1 to 5 (excellent)						TOTAL
	Education	Previous Experience	Job Accomplishments	Skills and Knowledge	Personal Attributes	Previous Appraisal or Rating	
Notes:							
Notes:							
Notes:							
Notes:							
Notes:							
Notes:							
Notes:							
Notes:							

<Company Name> Ethics Policy

Created by or for the SANS Institute. Feel free to modify or use for your organization. If you have a policy to contribute, please send e-mail to stephen@sans.edu

1. Overview

<Company Name> purpose for this ethics policy is to establish a culture of openness, trust and integrity in business practices. Effective ethics is a team effort involving the participation and support of every <Company Name> employee. All employees should familiarize themselves with the ethics guidelines that follow this introduction.

<Company Name> is committed to protecting employees, partners, vendors and the company from illegal or damaging actions by individuals, either knowingly or unknowingly. When <Company Name> addresses issues proactively and uses correct judgment, it will help set us apart from competitors.

<Company Name> will not tolerate any wrongdoing or impropriety at anytime. <Company name> will take the appropriate measures act quickly in correcting the issue if the ethical code is broken. Any infractions of this code of ethics will not be tolerated.

2. Purpose

Our purpose for authoring a publication on ethics is to emphasize the employee's and consumer's expectation to be treated to fair business practices. This policy will serve to guide business behavior to ensure ethical conduct.

3. Scope

This policy applies to employees, contractors, consultants, temporaries, and other workers at <Company Name>, including all personnel affiliated with third parties.

4. Policy

4.1. Executive Commitment to Ethics

4.1.1. Top brass within <Company Name> must set a prime example. In any business practice, honesty and integrity must be top priority for executives.

4.1.2. Executives must have an open door policy and welcome suggestions and concerns from employees. This will allow employees to feel comfortable discussing any issues and will alert executives to concerns within the work force.

4.1.3. Executives must disclose any conflict of interests regard their position within <Company Name>.

4.2. Employee Commitment to Ethics

4.2.1. <Company Name> employees will treat everyone fairly, have mutual respect, promote a team environment and avoid the intent and appearance of unethical or compromising practices.

4.2.2. Every employee needs to apply effort and intelligence in maintaining ethics value.

4.2.3. Employees must disclose any conflict of interests regard their position within <Company Name>.

4.2.4. Employees will help <Company Name> to increase customer and vendor satisfaction by providing quality products and timely response to inquiries.

4.3. Company Awareness

4.3.1. Promotion of ethical conduct within interpersonal communications of employees will be rewarded.

4.3.2. <Company Name> will promote a trustworthy and honest atmosphere to reinforce the vision of ethics within the company.

4.4. Maintaining Ethical Practices

4.4.1. <Company Name> will reinforce the importance of the integrity message and the tone will start at the top. Every employee, manager, director needs consistently maintain an ethical stance and support ethical behavior.

4.4.2. Employees at <Company Name> should encourage open dialogue, get honest feedback and treat everyone fairly, with honesty and objectivity.

4.4.3. <Company Name> has established a best practice disclosure committee to make sure the ethical code is delivered to all employees and that concerns regarding the code can be addressed.

4.5. Unethical Behavior

4.5.1. <Company Name> will avoid the intent and appearance of unethical or compromising practice in relationships, actions and communications.

4.5.2. <Company Name> will not tolerate harassment or discrimination.

4.5.3. Unauthorized use of company trade secrets & marketing, operational, personnel, financial, source code, & technical information integral to the success of our company will not be tolerated.

4.5.4. <Company Name> will not permit impropriety at any time and we will act ethically and responsibly in accordance with laws.

4.5.5. <Company Name> employees will not use corporate assets or business relationships for personal use or gain.

5. Enforcement

5.1. Any infractions of this code of ethics will not be tolerated and <Company Name> will act quickly in correcting the issue if the ethical code is broken.

5.2. Any employee found to have violated this policy may be subject to disciplinary action, up to and including termination of employment

PERFORMANCE REVIEW

Name of employee being reviewed: _____

Your name: _____

Review period start date: ____/____/____

Review period end date: ____/____/____

MANAGER'S GUIDELINES FOR A PERFORMANCE REVIEW

- Gather notes and records regarding the employee's performance for the evaluation period(i.e. Employee Self Review, Employee Peer Reviews from co-workers, etc.).
- Notify the employee of the appraisal, give them the Employee Self Review, and hand out the Employee Peer Reviews at least **one week** in advance.
- Use specific, measurable examples, i.e. "Ms. Jones met five of six sales goals during the past six months" instead of "Ms. Jones has a good sales record."
- List specific accomplishments and disappointments in detail.
- Describe specific ways for the employee to improve and list specific skills the employee should acquire, i.e. "Learn the new payroll software application."
- Don't list impossible goals or list the exact same goals as in the last appraisal. If the previously set goals were not met, they might not have been realistic, or you need to explain to the employee what may happen if the previously set goals are not met by the next appraisal.

RATINGS KEY		
NA	Not Applicable	
1	Unsatisfactory	Unable to perform required tasks. Requires too much supervision.
2	Marginal	Meets some requirements. Needs improvement in quality of work and completing tasks on time.
3	Meets Requirements	Quality of work consistently meets requirements and tasks are completed on time.
4	Exceeds Requirements	Consistently goes above and beyond goals and objectives required for the position. Exceeds requirements for quality and quantity.
5	Exceptional	Significantly exceeds requirements and expectations. Always accomplishes results far beyond what is required. *Note: usage of this rating is highly limited.

GOALS

Describe the goal that was set for this employee for the time span of this evaluation and mark whether or not each goal was achieved.

1. _____ Achieved NOT Achieved

2. _____ Achieved NOT Achieved

3.	Achieved	NOT Achieved
4.	Achieved	NOT Achieved
5.	Achieved	NOT Achieved
6.	Achieved	NOT Achieved
7.	Achieved	NOT Achieved

COMMENTS:

JOB PERFORMANCE

Works effectively with his/her team to achieve set objectives.	NA	1	2	3	4	5
Profits from constructive criticism.	NA	1	2	3	4	5
Capable of required job skills and knowledge.	NA	1	2	3	4	5
Demonstrates effective management and leadership skills.	NA	1	2	3	4	5
Management of responsibilities consistent with company policies and procedures.	NA	1	2	3	4	5
Has the ability to learn and use new skills.	NA	1	2	3	4	5
Keeps current with changes and trends in the technical knowledge required for his/her position.	NA	1	2	3	4	5

COMMENTS:

RESPONSIBILITY AND RELIABILITY

Responds effectively to assigned responsibilities.	NA	1	2	3	4	5
Communicates effectively, promoting productivity, understanding, and respect. Keeps others informed.	NA	1	2	3	4	5

Meets attendance requirements.	NA	1	2	3	4	5
Delegates subordinate relationships and development in an appropriate manner.	NA	1	2	3	4	5
Effectively manages expenses, meets revenue targets, tracks and manages budget according to plan.	NA	1	2	3	4	5
Takes responsibility for his/her actions.	NA	1	2	3	4	5
Demonstrates foresight in recognizing potential problems and develops solutions.	NA	1	2	3	4	5
COMMENTS:						

PROBLEM SOLVING

General problem solving skills.	NA	1	2	3	4	5
Offers constructive suggestions for improving work.	NA	1	2	3	4	5
Generates creative ideas and solutions. Initiates change when necessary. Encourages others to accept change.	NA	1	2	3	4	5
Meets challenges head on.	NA	1	2	3	4	5
Acquires and analyzes all relevant information before making decisions.	NA	1	2	3	4	5
Provides appropriate alternatives when making recommendations.	NA	1	2	3	4	5
COMMENTS:						

FUTURE GOALS AND SUGGESTED IMPROVEMENTS:

COMMENTS OF EMPLOYEE:

SUMMARY AND OVERALL EVALUATION

Overall Rating.

NA 1 2 3 4 5

COMMENTS:

I acknowledge receipt of review, and my signature does not necessarily indicate agreement.

Employee Signature

Date

Supervisor Signature

Date

Human Resources Signature

Date

DISCIPLINARY ACTION FORM

Employee Name:	Employee Job Title:
Supervisor Name:	Today's Date:

INCIDENT INFORMATION (attach documentation, if any)

Date/Time of Incident:	Location:
Description of Incident:	
Witnesses, if any:	
Policy/Policies Violated:	

DISCIPLINARY ACTION (attach documentation, if any)

Disciplinary action to be taken:
Consequence(s) if employee repeats this offense:
If the employee has offered an explanation of his/her conduct, detail explanation here:

I have read the above, and I understand the consequences if I repeat my offense.

Signature of Employee

Date

Signature of Supervisor

Date

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EXIT INTERVIEW FORM

Employee Name:	SS#:
Dates of Employment:	Job Title:
Supervisor Name:	Department:
Supervisor Job Title:	Today's Date:

<p>What is your primary reason for leaving this company?</p> <p>If given the opportunity, would you consider returning to the company? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>What are your plans after leaving?</p>
--

Please rate this company on the following areas based on this ratings scale:

- 1 = Very Poor
- 2 = Below Average
- 3 = Fair
- 4 = Good
- 5 = Excellent

Use the space after the ratings to offer any comments you might have.

1. Supervision	1	2	3	4	5	
2. Compensation and Benefits	1	2	3	4	5	
3. Employee Morale	1	2	3	4	5	
4. Working Conditions	1	2	3	4	5	
5. Workplace Policies/Management	1	2	3	4	5	
6. Chance for Career Advancement	1	2	3	4	5	

<p>Best Part About Working Here:</p>
<p>Worst Part About Working Here:</p>

Suggestions for Improvement:

Additional Comments:

Employee Signature

Date

For Office Use Only

☐ The employee has returned all company property.

☐ The employee has received his/her final paycheck.

If not, how will the employee receive the paycheck? _____

A company official has discussed with the employee:

☐ Continuation/conversion of insurance benefits

☐ Right to file for unemployment benefits

Other comments:

Prepared by (print)

Signature

Date

APPENDIX 3. SAMPLE LEGAL AND TAX FORMS

Introduction

Following are sample forms for review purposes only. Tax forms are dated each calendar year and are provided for your informational use; you can obtain current year forms from the websites provided in this document.

Forms List

- SS-4 Application for Employer Identification Number
- Form W-4 Employee's Withholding allowance Certificate
- Form W-9 Request for Taxpayer Identification Number and Certification
- Form I-9 Employment eligibility Verification
- Pennsylvania New Hire Reporting Form
- Form 940 Employer's Annual Federal Unemployment (FUTA) Tax Return
- Form 941 Employer's Quarterly Federal Tax Return
- Form 944 Employer's Annual Federal Tax Return
- Form W-2 Wage and Tax Statement
- Form 8109-B Federal Tax Deposit Coupon
- PA Form UC-2 Employer's Report for Unemployment Compensation
- PA Form UC-2A Employer's Quarterly Report of Wages Paid to Each Employee

Form SS-4 (Rev. July 2007) Department of the Treasury Internal Revenue Service	Application for Employer Identification Number (For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.) ▶ See separate instructions for each line. ▶ Keep a copy for your records.	OMB No. 1545-0003 EIN _____
Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested _____	
	2 Trade name of business (if different from name on line 1) _____	3 Executor, administrator, trustee, "care of" name _____
	4a Mailing address (room, apt., suite no. and street, or P.O. box) _____	5a Street address (if different) (Do not enter a P.O. box.) _____
	4b City, state, and ZIP code (if foreign, see instructions) _____	5b City, state, and ZIP code (if foreign, see instructions) _____
	6 County and state where principal business is located _____	
	7a Name of principal officer, general partner, grantor, owner, or trustor _____	7b SSN, ITIN, or EIN _____
	8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	8b If 8a is "Yes," enter the number of LLC members _____ <input type="checkbox"/> Yes <input type="checkbox"/> No	
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No		
9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check.		
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Personal service corporation <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input type="checkbox"/> Other (specify) ▶ _____ </div> <div style="width: 48%;"> <input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises Group Exemption Number (GEN) if any ▶ _____ </div> </div>		
9b If a corporation, name the state or foreign country (if applicable) where incorporated		
State _____	Foreign country _____	
10 Reason for applying (check only one box)		
<input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Purchased going business <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Created a pension plan (specify type) ▶ _____ <input type="checkbox"/> Other (specify) ▶ _____		
11 Date business started or acquired (month, day, year). See instructions. _____		
12 Closing month of accounting year _____		
13 Highest number of employees expected in the next 12 months (enter -0- if none). Agricultural Household Other		
14 Do you expect your employment tax liability to be \$1,000 or less in a full calendar year? <input type="checkbox"/> Yes <input type="checkbox"/> No (If you expect to pay \$4,000 or less in total wages in a full calendar year, you can mark "Yes.")		
15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) _____		
16 Check one box that best describes the principal activity of your business.		
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input type="checkbox"/> Other (specify) _____		
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. _____		
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," write previous EIN here ▶ _____		
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name _____	Designee's telephone number (include area code) () _____
	Address and ZIP code _____	Designee's fax number (include area code) () _____
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code) () _____
Name and title (type or print clearly) ▶ _____		Applicant's fax number (include area code) () _____
Signature ▶ _____		Date ▶ _____

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16055N

Form **SS-4** (Rev. 7-2007)

Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.¹ See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
Started a new business	Does not currently have (nor expect to have) employees	Complete lines 1, 2, 4a-8a, 8b-c (if applicable), 9a, 9b (if applicable), and 10-14 and 16-18.
Hired (or will hire) employees, including household employees	Does not already have an EIN	Complete lines 1, 2, 4a-6, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10-18.
Opened a bank account	Needs an EIN for banking purposes only	Complete lines 1-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Changed type of organization	Either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) ²	Complete lines 1-18 (as applicable).
Purchased a going business ³	Does not already have an EIN	Complete lines 1-18 (as applicable).
Created a trust	The trust is other than a grantor trust or an IRA trust ⁴	Complete lines 1-18 (as applicable).
Created a pension plan as a plan administrator ⁵	Needs an EIN for reporting purposes	Complete lines 1, 3, 4a-5b, 9a, 10, and 18.
Is a foreign person needing an EIN to comply with IRS withholding regulations	Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits ⁶	Complete lines 1-5b, 7a-b (SSN or ITIN optional), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is administering an estate	Needs an EIN to report estate income on Form 1041	Complete lines 1-6, 9a, 10-12, 13-17 (if applicable), and 18.
Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.)	Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10 and 18.
Is a state or local agency	Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 ⁷	Complete lines 1, 2, 4a-5b, 9a, 10 and 18.
Is a single-member LLC	Needs an EIN to file Form 8832, Classification Election, for filing employment tax returns, or for state reporting purposes ⁸	Complete lines 1-18 (as applicable).
Is an S corporation	Needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹	Complete lines 1-18 (as applicable).

¹ For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.

² However, do not apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

³ Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

⁵ A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

⁶ Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

⁷ See also *Household employer* on page 4 of the instructions. **Note.** State or local agencies may need an EIN for other reasons, for example, hired employees.

⁸ Most LLCs do not need to file Form 8832. See *Limited liability company (LLC)* on page 4 of the instructions for details on completing Form SS-4 for an LLC.

⁹ An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.

Deductions and Adjustments Worksheet

Note. Use this worksheet *only* if you plan to itemize deductions, claim certain credits, or claim adjustments to income on your 2008 tax return.

- 1** Enter an estimate of your 2008 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 2008, you may have to reduce your itemized deductions if your income is over \$159,950 (\$79,975 if married filing separately). See *Worksheet 2* in Pub. 919 for details.) **1** \$ _____
- 2** Enter: $\left\{ \begin{array}{l} \$10,900 \text{ if married filing jointly or qualifying widow(er)} \\ \$8,000 \text{ if head of household} \\ \$5,450 \text{ if single or married filing separately} \end{array} \right\}$ **2** \$ _____
- 3** Subtract line 2 from line 1. If zero or less, enter "-0-" **3** \$ _____
- 4** Enter an estimate of your 2008 adjustments to income, including alimony, deductible IRA contributions, and student loan interest **4** \$ _____
- 5** Add lines 3 and 4 and enter the total. (Include any amount for credits from *Worksheet 8* in Pub. 919) **5** \$ _____
- 6** Enter an estimate of your 2008 nonwage income (such as dividends or interest) **6** \$ _____
- 7** Subtract line 6 from line 5. If zero or less, enter "-0-" **7** \$ _____
- 8** Divide the amount on line 7 by \$3,500 and enter the result here. Drop any fraction **8** _____
- 9** Enter the number from the **Personal Allowances Worksheet**, line H, page 1 **9** _____
- 10** Add lines 8 and 9 and enter the total here. If you plan to use the **Two-Earners/Multiple Jobs Worksheet**, also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4, line 5, page 1 **10** _____

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

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

- 1** Enter the number from line H, page 1 (or from line 10 above if you used the **Deductions and Adjustments Worksheet**) **1** _____
- 2** Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here. **However**, if you are married filing jointly and wages from the highest paying job are \$50,000 or less, do not enter more than "3." **2** _____
- 3** If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet **3** _____

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

- 4** Enter the number from line 2 of this worksheet **4** _____
- 5** Enter the number from line 1 of this worksheet **5** _____
- 6** Subtract line 5 from line 4 **6** _____
- 7** Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here **7** \$ _____
- 8** Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed **8** \$ _____
- 9** Divide line 8 by the number of pay periods remaining in 2008. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2007. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck **9** \$ _____

Table 1

Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above
\$0 - \$4,500	0	\$0 - \$6,500	0
4,501 - 10,000	1	6,501 - 12,000	1
10,001 - 18,000	2	12,001 - 20,000	2
18,001 - 22,000	3	20,001 - 27,000	3
22,001 - 27,000	4	27,001 - 35,000	4
27,001 - 33,000	5	35,001 - 50,000	5
33,001 - 40,000	6	50,001 - 65,000	6
40,001 - 50,000	7	65,001 - 80,000	7
50,001 - 55,000	8	80,001 - 95,000	8
55,001 - 60,000	9	95,001 - 120,000	9
60,001 - 65,000	10	120,001 and over	10
65,001 - 75,000	11		
75,001 - 100,000	12		
100,001 - 110,000	13		
110,001 - 120,000	14		
120,001 and over	15		

Table 2

Married Filing Jointly		All Others	
If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$65,000	\$530	\$0 - \$35,000	\$530
65,001 - 120,000	880	35,001 - 80,000	880
120,001 - 180,000	980	80,001 - 150,000	980
180,001 - 310,000	1,160	150,001 - 340,000	1,160
310,001 and over	1,230	340,001 and over	1,230

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. The Internal Revenue Code requires this information under sections 3402(f)(2)(A) and 6109 and their regulations. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may also 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, and the District of Columbia for use in administering their tax laws, and using it 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.

Form W-9 (Rev. October 2007) Department of the Treasury Internal Revenue Service	Request for Taxpayer Identification Number and Certification	Give form to the requester. Do not send to the IRS.
--	---	--

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶	
	Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	City, state, and ZIP code	
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number
or
Employer identification number

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

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

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

Form W-4 (2008)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2008 expires February 16, 2009. See Pub. 505, Tax Withholding and Estimated Tax.

Note. You cannot claim exemption from withholding if (a) your income exceeds \$900 and includes more than \$300 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on their tax return.

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet**

Worksheet below. The worksheets on page 2 adjust your withholding allowances based on itemized deductions, certain credits,

adjustments to income, or two-earner/multiple job situations. Complete all worksheets that apply. However, you may claim fewer (or zero) allowances.

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 919, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax

payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 919 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 919 for details.

Nonresident alien. If you are a nonresident alien, see the Instructions for Form 8233 before completing this Form W-4.

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the dollar amount you are having withheld compares to your projected total tax for 2008. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A _____
B	Enter "1" if: <div style="display: inline-block; vertical-align: middle;"> <ul style="list-style-type: none"> • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. </div>	B _____
C	Enter "1" for your spouse . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.)	C _____
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D _____
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E _____
F	Enter "1" if you have at least \$1,500 of child or dependent care expenses for which you plan to claim a credit	F _____
(Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)		
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> • If your total income will be less than \$58,000 (\$86,000 if married), enter "2" for each eligible child. • If your total income will be between \$58,000 and \$84,000 (\$86,000 and \$119,000 if married), enter "1" for each eligible child plus "1" additional if you have 4 or more eligible children. 	G _____
H	Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) <div style="display: inline-block; vertical-align: middle;"> <p>For accuracy, complete all worksheets that apply.</p> <ul style="list-style-type: none"> • If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2. • If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$40,000 (\$25,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld. • If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below. </div>	H _____

----- Cut here and give Form W-4 to your employer. Keep the top part for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate ▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.		OMB No. 1545-0074 2008
1 Type or print your first name and middle initial.		Last name		2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.		
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>		
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		5		
6 Additional amount, if any, you want withheld from each paycheck		6		\$
7 I claim exemption from withholding for 2008, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶		7		
Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.				
Employee's signature (Form is not valid unless you sign it.) ▶				
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional)		10 Employer identification number (EIN)

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

Cat. No. 10220Q

Form **W-4** (2008)

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). Check the "Limited liability company" box only and enter the appropriate code for the tax classification ("D" for disregarded entity, "C" for corporation, "P" for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and any business, trade, or DBA name on the "Business name" line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),

2. The United States or any of its agencies or instrumentalities,

3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,

4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or

5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,

7. A foreign central bank of issue,

8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,

9. A futures commission merchant registered with the Commodity Futures Trading Commission,

10. A real estate investment trust,

11. An entity registered at all times during the tax year under the Investment Company Act of 1940,

12. A common trust fund operated by a bank under section 584(a),

13. A financial institution,

14. A middleman known in the investment community as a nominee or custodian, or

15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
For this type of account:	Give name and EIN of:
6. Disregarded entity not owned by an individual	The owner
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. 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 must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

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

OMB No. 1615-0047; Expires 03/31/07

Employment Eligibility Verification

Please read instructions carefully before completing this form. The instructions must be available during completion of this form. **ANTI-DISCRIMINATION NOTICE:** It is illegal to discriminate against work eligible individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because of a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Verification. To be completed and signed by employee at the time employment begins.

Print Name: Last	First	Middle Initial	Maiden Name
Address (Street Name and Number)		Apt. #	Date of Birth (month/day/year)
City	State	Zip Code	Social Security #
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): <input type="checkbox"/> A citizen or national of the United States <input type="checkbox"/> A Lawful Permanent Resident (Alien #) A _____ <input type="checkbox"/> An alien authorized to work until _____ (Alien # or Admission #) _____	
Employee's Signature			Date (month/day/year)

Preparer and/or Translator Certification. (To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.

Preparer's/Translator's Signature	Print Name
Address (Street Name and Number, City, State, Zip Code)	
Date (month/day/year)	

Section 2. Employer Review and Verification. To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C, as listed on the reverse of this form, and record the title, number and expiration date, if any, of the document(s).

List A	OR	List B	AND	List C
Document title: _____		_____		_____
Issuing authority: _____		_____		_____
Document #: _____		_____		_____
Expiration Date (if any): _____		_____		_____
Document #: _____		_____		_____
Expiration Date (if any): _____		_____		_____

CERTIFICATION - I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on (month/day/year) _____ and that to the best of my knowledge the employee is eligible to work in the United States. (State employment agencies may omit the date the employee began employment.)

Signature of Employer or Authorized Representative	Print Name	Title
Business or Organization Name	Address (Street Name and Number, City, State, Zip Code)	
		Date (month/day/year)

Section 3. Updating and Reverification. To be completed and signed by employer.

A. New Name (if applicable)	B. Date of Rehire (month/day/year) (if applicable)
C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment eligibility.	
Document Title: _____	Document #: _____
Expiration Date (if any): _____	
I attest, under penalty of perjury, that to the best of my knowledge, this employee is eligible to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.	
Signature of Employer or Authorized Representative	Date (month/day/year)

NOTE: This is the 1991 edition of the Form I-9 that has been rebranded with a current printing date to reflect the recent transition from the INS to DHS and its components.

Form I-9 (Rev. 05/31/05)Y Page 2

New Hire Reporting Form

Required Employer Information

FEIN:
Employer Name:
Address:
Contact Name:
Contact Phone #:

Please mail or fax to:

Commonwealth of Pennsylvania
New Hire Reporting Program
P. O. Box 69400
Harrisburg, PA 17106-9400

Fax: 717-657-HIRE (717-657-4473)

Phone: 1-888-PAHIRES (1-888-724-4737)
(for questions only)

This form can be duplicated

Required Employee Information (Please type or print legibly in black or blue ink.)

Employee Social Security #	Date of Birth (mm/dd/yyyy) optional	Date of Hire (mm/dd/yyyy)
Name (first)	(middle)	(last)
Address		
City	State	Zip

Employee Social Security #	Date of Birth (mm/dd/yyyy) optional	Date of Hire (mm/dd/yyyy)
Name (first)	(middle)	(last)
Address		
City	State	Zip

Employee Social Security #	Date of Birth (mm/dd/yyyy) optional	Date of Hire (mm/dd/yyyy)
Name (first)	(middle)	(last)
Address		
City	State	Zip

New
Hire
Reporting

Lending a Hand
to Pennsylvania's
Children

Commonwealth of Pennsylvania

Department of Labor and Industry

Center for Workforce Information and Analysis

Pennsylvania New Hire Reporting Program - 5

Form **940 for 2007: Employer's Annual Federal Unemployment (FUTA) Tax Return**

850107

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0028

(EIN)
Employer identification number -

Name (not your trade name)

Trade name (if any)

Address
Number Street Suite or room number
City State ZIP code

Type of Return

(Check all that apply.)

- ☐ a. Amended
- ☐ b. Successor employer
- ☐ c. No payments to employees in 2007
- ☐ d. Final: Business closed or stopped paying wages

Read the separate instructions before you fill out this form. Please type or print within the boxes.

Part 1: Tell us about your return. If any line does NOT apply, leave it blank.

1 If you were required to pay your state unemployment tax in ...

1a One state only, write the state abbreviation 1a

- OR -

1b More than one state (You are a multi-state employer) 1b ☐ Check here. Fill out Schedule A.

Skip line 2 for 2007 and go to line 3.

2 If you paid wages in a state that is subject to CREDIT REDUCTION 2 ☐ Check here. Fill out Schedule A (Form 940), Part 2.

Part 2: Determine your FUTA tax before adjustments for 2007. If any line does NOT apply, leave it blank.

3 Total payments to all employees 3

4 Payments exempt from FUTA tax 4

Check all that apply: 4a ☐ Fringe benefits

4c ☐ Retirement/Pension

4e ☐ Other

4b ☐ Group term life insurance

4d ☐ Dependent care

5 Total of payments made to each employee in excess of \$7,000 5

6 Subtotal (line 4 + line 5 = line 6) 6

7 Total taxable FUTA wages (line 3 - line 6 = line 7) 7

8 FUTA tax before adjustments (line 7 × .008 = line 8) 8

Part 3: Determine your adjustments. If any line does NOT apply, leave it blank.

9 If ALL of the taxable FUTA wages you paid were excluded from state unemployment tax, multiply line 7 by .054 (line 7 × .054 = line 9). Then go to line 12 9

10 If SOME of the taxable FUTA wages you paid were excluded from state unemployment tax, OR you paid ANY state unemployment tax late (after the due date for filing Form 940), fill out the worksheet in the instructions. Enter the amount from line 7 of the worksheet onto line 10 10

Skip line 11 for 2007 and go to line 12.

11 If credit reduction applies, enter the amount from line 3 of Schedule A (Form 940) 11

Part 4: Determine your FUTA tax and balance due or overpayment for 2007. If any line does NOT apply, leave it blank.

12 Total FUTA tax after adjustments (lines 8 + 9 + 10 = line 12) 12

13 FUTA tax deposited for the year, including any payment applied from a prior year 13

14 Balance due (If line 12 is more than line 13, enter the difference on line 14.)

• If line 14 is more than \$500, you must deposit your tax.

• If line 14 is \$500 or less and you pay by check, make your check payable to the United States Treasury and write your EIN, Form 940, and 2007 on the check 14

15 Overpayment (If line 13 is more than line 12, enter the difference on line 15 and check a box below.) 15

Check one ☐ Apply to next return.
☐ Send a refund.

► You **MUST** fill out both pages of this form and **SIGN** it.

Next ►

For Privacy Act and Paperwork Reduction Act Notice, see the back of Form 940-V, Payment Voucher.

Cat. No. 112340

Form **940** (2007)

Name (not your trade name)

Employer identification number (EIN)

Part 5: Report your FUTA tax liability by quarter only if line 12 is more than \$500. If not, go to Part 6.

16 Report the amount of your FUTA tax liability for each quarter; do NOT enter the amount you deposited. If you had no liability for a quarter, leave the line blank.

16a 1st quarter (January 1 – March 31) **16a**

16b 2nd quarter (April 1 – June 30) **16b**

16c 3rd quarter (July 1 – September 30) **16c**

16d 4th quarter (October 1 – December 31) **16d**

17 Total tax liability for the year (lines 16a + 16b + 16c + 16d = line 17) **17** **Total must equal line 12.**

Part 6: May we speak with your third-party designee?

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

☐ **Yes.** Designee's name

Select a 5-digit Personal Identification Number (PIN) to use when talking to IRS

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	----------------------

☐ **No.**

Part 7: Sign here. You MUST fill out both pages of this form and SIGN it.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that no part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments made to employees.

X Sign your name here

Print your name here

Print your title here

Date

 / /

Best daytime phone

 () -

Part 8: For PAID preparers only (optional)

If you were paid to prepare this return and are not an employee of the business that is filing this return, you may choose to fill out Part 8.

Paid Preparer's name

Preparer's SSN/PTIN

Paid Preparer's signature

Date

 / /

☐ Check if you are self-employed.

Firm's name

Firm's EIN

Street address

City

State

ZIP code

Form 941 for 2008: Employer's QUARTERLY Federal Tax Return

950108

Form (Rev. January 2008)

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

(EIN) -

Employer identification number

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Report for this Quarter of 2008 (Check one.)

- ☐ 1: January, February, March
- ☐ 2: April, May, June
- ☐ 3: July, August, September
- ☐ 4: October, November, December

Read the separate instructions before you fill out this form. Please type or print within the boxes.

Part 1: Answer these questions for this quarter.

1 Number of employees who received wages, tips, or other compensation for the pay period including: Mar. 12 (Quarter 1), June 12 (Quarter 2), Sept. 12 (Quarter 3), Dec. 12 (Quarter 4) 1

2 Wages, tips, and other compensation 2

3 Total income tax withheld from wages, tips, and other compensation 3

4 If no wages, tips, and other compensation are subject to social security or Medicare tax ☐ Check and go to line 6.

5 Taxable social security and Medicare wages and tips:

	Column 1	Column 2
5a Taxable social security wages	<input type="text"/>	<input type="text"/>
5b Taxable social security tips	<input type="text"/>	<input type="text"/>
5c Taxable Medicare wages & tips	<input type="text"/>	<input type="text"/>

5d Total social security and Medicare taxes (Column 2, lines 5a + 5b + 5c = line 5d) 5d

6 Total taxes before adjustments (lines 3 + 5d = line 6) 6

7 TAX ADJUSTMENTS (read the instructions for line 7 before completing lines 7a through 7g):

7a Current quarter's fractions of cents

7b Current quarter's sick pay

7c Current quarter's adjustments for tips and group-term life insurance

7d Current year's income tax withholding (attach Form 941c)

7e Prior quarters' social security and Medicare taxes (attach Form 941c)

7f Special additions to federal income tax (attach Form 941c)

7g Special additions to social security and Medicare (attach Form 941c)

7h TOTAL ADJUSTMENTS (combine all amounts: lines 7a through 7g) 7h

8 Total taxes after adjustments (combine lines 6 and 7h) 8

9 Advance earned income credit (EIC) payments made to employees 9

10 Total taxes after adjustment for advance EIC (line 8 - line 9 = line 10) 10

11 Total deposits for this quarter, including overpayment applied from a prior quarter 11

12 Balance due (If line 10 is more than line 11, write the difference here.) 12

For information on how to pay, see the instructions.

13 Overpayment (If line 11 is more than line 10, write the difference here.)

☐ Apply to next return.
☐ Send a refund.

▶ You MUST fill out both pages of this form and SIGN it.

Next ➔

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher.

Cat. No. 17001Z

Form 941 (Rev. 1-2008)

950208

Name (not your trade name)

Employer identification number (EIN)

Part 2: Tell us about your deposit schedule and tax liability for this quarter.

If you are unsure about whether you are a monthly schedule depositor or a semiweekly schedule depositor, see *Pub. 15 (Circular E)*, section 11.

14 Write the state abbreviation for the state where you made your deposits OR write "MU" if you made your deposits in *multiple* states.

15 Check one: ☐ Line 10 is less than \$2,500. Go to Part 3.

☐ You were a monthly schedule depositor for the entire quarter. Fill out your tax liability for each month. Then go to Part 3.

Tax liability: Month 1

Month 2

Month 3

Total liability for quarter Total must equal line 10.

☐ You were a semiweekly schedule depositor for any part of this quarter. Fill out *Schedule B (Form 941): Report of Tax Liability for Semiweekly Schedule Depositors*, and attach it to this form.

Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.

16 If your business has closed or you stopped paying wages ☐ Check here, and enter the final date you paid wages / / .

17 If you are a seasonal employer and you do not have to file a return for every quarter of the year . . . ☐ Check here.

Part 4: May we speak with your third-party designee?

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details.

☐ Yes. Designee's name and phone number () -

Select a 5-digit Personal Identification Number (PIN) to use when talking to IRS.

☐ No.

Part 5: Sign here. You MUST fill out both pages of this form and SIGN it.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

X

Sign your name here

Print your name here

Print your title here

Date

/ /

Best daytime phone

() -

Part 6: For paid preparers only (optional)

Paid Preparer's Signature

Firm's name (or yours if self-employed)

Address

EIN

ZIP code

Date

/ /

Phone

() -

SSN/PTIN

☐ Check if you are self-employed.

Form 944 for 2007: Employer's ANNUAL Federal Tax Return

Department of the Treasury — Internal Revenue Service

OMB No. 1545-2007

Employer identification number (EIN) -

Name (not your trade name)

Trade name (if any)

Address

Number Street Suite or room number

City State ZIP code

Who Must File Form 944

You must file annual Form 944 instead of filing quarterly Forms 941 only if the IRS notified you in writing.

Read the separate instructions before you fill out this form. Please type or print within the boxes.

Part 1: Answer these questions for 2007.

1 Wages, tips, and other compensation 1

2 Total income tax withheld from wages, tips, and other compensation 2

3 If no wages, tips, and other compensation are subject to social security or Medicare tax 3 ☐ Check and go to line 5.

4 Taxable social security and Medicare wages and tips:

	Column 1	Column 2
4a Taxable social security wages	<input type="text"/> × .124 =	<input type="text"/>
4b Taxable social security tips	<input type="text"/> × .124 =	<input type="text"/>
4c Taxable Medicare wages & tips	<input type="text"/> × .029 =	<input type="text"/>
4d Total social security and Medicare taxes (Column 2, lines 4a + 4b + 4c = line 4d) 4d	<input type="text"/>	
5 Total taxes before adjustments (lines 2 + 4d = line 5) 5	<input type="text"/>	

6 TAX ADJUSTMENTS (Read the instructions for line 6 before completing lines 6a through 6f.):

6a Current year's adjustments (see instructions) 6a	<input type="text"/>
6b Prior years' income tax withholding adjustments (see instructions). Attach Form 941c 6b	<input type="text"/>
6c Prior years' social security and Medicare tax adjustments (see instructions). Attach Form 941c 6c	<input type="text"/>
6d Special additions to federal income tax (see instructions). Attach Form 941c 6d	<input type="text"/>
6e Special additions to social security and Medicare taxes (see instructions). Attach Form 941c 6e	<input type="text"/>
6f TOTAL ADJUSTMENTS (Combine all amounts: lines 6a through 6e.) 6f	<input type="text"/>
7 Total taxes after adjustments (Combine lines 5 and 6f.) 7	<input type="text"/>
8 Advance earned income credit (EIC) payments made to employees 8	<input type="text"/>
9 Total taxes after adjustment for advance EIC (line 7 - line 8 = line 9) 9	<input type="text"/>
10 Total deposits for this year, including overpayment applied from a prior year 10	<input type="text"/>
11 Balance due (If line 9 is more than line 10, write the difference here.) Make your check payable to the United States Treasury and write your EIN, Form 944, and 2007 on the check 11	<input type="text"/>
12 Overpayment (If line 10 is more than line 9, write the difference here.) 12	<input type="text"/>

Check one ☐ Apply to next return.
☐ Send a refund.

► You MUST fill out both pages of this form and SIGN it.

Next ➡

For Privacy Act and Paperwork Reduction Act Notice, see the back of the Payment Voucher.

Cat. No. 39316N

Form 944 (2007)

Name (not your trade name)

Employer identification number (EIN)

Part 2: Tell us about your tax liability for 2007.

13 Check one: ☐ Line 9 is less than \$2,500. Go to Part 3.

☐ Line 9 is \$2,500 or more. Enter your tax liability for each month. If you are a semiweekly depositor or you accumulate \$100,000 or more of liability on any day during a deposit period, you must complete Form 945-A instead of the boxes below.

	Jan.		Apr.		Jul.		Oct.
13a	<input type="text"/>	13d	<input type="text"/>	13g	<input type="text"/>	13j	<input type="text"/>
	Feb.		May		Aug.		Nov.
13b	<input type="text"/>	13e	<input type="text"/>	13h	<input type="text"/>	13k	<input type="text"/>
	Mar.		Jun.		Sep.		Dec.
13c	<input type="text"/>	13f	<input type="text"/>	13i	<input type="text"/>	13l	<input type="text"/>

Total liability for year (Add lines 13a through 13l). Total must equal line 9.

13m

14 ☐ ☐ If you made deposits of taxes reported on this form, write the state abbreviation for the state where you made your deposits OR write **MU** if you made your deposits in **multiple** states.

Part 3: Tell us about your business. If question 15 does NOT apply to your business, leave it blank.

15 If your business has closed or you stopped paying wages...

☐ Check here and enter the final date you paid wages.

 / /

Part 4: May we speak with your third-party designee?

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? (See the instructions for details.)

☐ Yes. Designee's name

Select a 5-digit Personal Identification Number (PIN) to use when talking to IRS.

☐ No.

Part 5: Sign here. You MUST fill out both pages of this form and SIGN it.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.



Sign your name here

Print your name here

Print your title here

Date

 / /

Best daytime phone

 () -

Part 6: For paid preparers only (optional)

If you were PAID to prepare this return and are not an employee of the business that is filing this return, you may complete Part 6.

Paid Preparer's name

Preparer's SSN/PTIN

Paid Preparer's signature

Date

 / /

☐ Check if you are self employed.

Firm's name


Firm's EIN

Address

City

State

ZIP code

		a Employee's social security number		OMB No. 1545-0008		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN)				1 Wages, tips, other compensation		2 Federal income tax withheld					
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld					
				5 Medicare wages and tips		6 Medicare tax withheld					
				7 Social security tips		8 Allocated tips					
d Control number				9 Advance EIC payment		10 Dependent care benefits					
e Employee's first name and initial Last name Suff.				11 Nonqualified plans		12a See instructions for box 12					
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b					
				14 Other		12c					
						12d					
f Employee's address and ZIP code											
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	

Form **W-2** Wage and Tax
Statement

2008

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

MONTH TAX YEAR ENDS →

EMPLOYER IDENTIFICATION NUMBER →

BANK NAME/ DATE STAMP

Name _____

Address _____

City _____

State _____ ZIP _____

Telephone number () _____

FOR BANK USE IN MICR ENCODING

1st Quarter 941 945

2nd Quarter 1120 1042

3rd Quarter 943 990-T

4th Quarter 720 990-PF

CT-1 944

940

86

Federal Tax Deposit Coupon
Form 8109-B (Rev. 12-2006)

SEPARATE ALONG THIS LINE AND SUBMIT TO DEPOSITORY WITH PAYMENT OMB NO. 1545-0257

What's new. The oval for Form 990-C has been deleted. Form 990-C has been replaced by Form 1120-C, U.S. Income Tax Return for Cooperative Associations. Filers of Form 1120-C must use the 1120 oval when completing Form 8109-B.

The type of tax ovals for the 1120, 1042, and 944 have been moved on the coupon. Read the type of tax to the right of the oval before you darken the oval.

Note. Except for the name, address, and telephone number, entries must be made in pencil. Use soft lead (for example, a #2 pencil) so that the entries can be read more accurately by optical scanning equipment. The name, address, and telephone number may be completed other than by hand. You cannot use photocopies of the coupons to make your deposits. Do not staple, tape, or fold the coupons.

The IRS encourages you to make federal tax deposits using the Electronic Federal Tax Payment System (EFTPS). For more information on EFTPS, go to www.eftps.gov or call 1-800-555-4477.

Purpose of form. Use Form 8109-B to make a tax deposit only in the following two situations.

1. You have not yet received your resupply of preprinted deposit coupons (Form 8109).
2. You are a new entity and have already been assigned an employer identification number (EIN), but you have not received your initial supply of preprinted deposit coupons (Form 8109). If you have not received your EIN, see *Exceptions* below.

Note. If you do not receive your resupply of deposit coupons and a deposit is due or you do not receive your initial supply within 5-6 weeks of receipt of your EIN, call 1-800-829-4933.

How to complete the form. Enter your name as shown on your return or other IRS correspondence, address, and EIN in the spaces provided. Do not make a name or address change on this form (see Form 8822, Change of Address). If you are required to file a Form 1120-C, 1120-C, 990-PF (with net investment income), 990-T, or 2438, enter the month in which your tax year ends in the MONTH TAX YEAR ENDS boxes. For example, if your tax year ends in January, enter 01; if it ends in December, enter 12. Make your entries for EIN and MONTH TAX YEAR ENDS (if applicable) as shown in Amount of deposit below.

Exceptions. If you have applied for an EIN, have not received it, and a deposit must be made, do not use Form 8109-B. Instead, send your payment to the IRS address where you file your return. Make your check or money order payable to the United States Treasury and show on it your name (as shown on Form SS-4, Application for Employer Identification Number), address, kind of tax, period covered, and date you applied for an EIN. Do not use Form 8109-B to deposit delinquent taxes assessed by the IRS. Pay those taxes directly to the IRS. See Pub. 15 (Circular E), Employer's Tax Guide, for information.

Amount of deposit. Enter the amount of the deposit in the space provided. Enter the amount legibly, forming the characters as shown below:

1 2 3 4 5 6 7 8 9 0

Hand print money amounts without using dollar signs, commas, a decimal point, or leading zeros. If the deposit is for whole dollars only, enter "00" in the CENTS boxes. For example, a deposit of \$7,635.22 would be entered like this:

DOLLARS CENTS

7 6 3 5 2 2

Caution. Darken only one space for TYPE OF TAX and only one space for TAX PERIOD. Darken the space to the left of the applicable form and tax period. Darkening the wrong space or multiple spaces may delay proper crediting to your account. See below for an explanation of Types of Tax and Marking the Proper Tax Period.

Types of Tax

- Form 941** Employer's QUARTERLY Federal Tax Return (includes Forms 941-M, 941-PR, and 941-SS)
- Form 943** Employer's Annual Tax Return for Agricultural Employees
- Form 944** Employer's ANNUAL Federal Tax Return (includes Forms 944-PR, 944(SP), and 944-SS)
- Form 945** Annual Return of Withheld Federal Income Tax
- Form 720** Quarterly Federal Excise Tax Return
- Form CT-1** Employer's Annual Railroad Retirement Tax Return
- Form 940** Employer's Annual Federal Unemployment (FUTA) Tax Return (includes Form 940-PR)
- Form 1120** U.S. Corporation Income Tax Return (includes Form 1120 series of returns, such as new Form 1120-C, and Form 2438)
- Form 990-T** Exempt Organization Business Income Tax Return
- Form 990-PF** Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation
- Form 1042** Annual Withholding Tax Return for U.S. Source Income of Foreign Persons

Marking the Proper Tax Period

Payroll taxes and withholding. For Forms 941, 940, 943, 944, 945, CT-1, and 1042, if your liability was incurred during:

- January 1 through March 31, darken the 1st quarter space;
- April 1 through June 30, darken the 2nd quarter space;
- July 1 through September 30, darken the 3rd quarter space; and
- October 1 through December 31, darken the 4th quarter space.

Note. If the liability was incurred during one quarter and deposited in another quarter, darken the space for the quarter in which the tax liability was incurred. For example, if the liability was incurred in March and deposited in April, darken the 1st quarter space.

Excise taxes. For Form 720, follow the instructions above for Forms 941, 940, etc. For Form 990-PF, with net investment income, follow the instructions on page 2 for Form 1120, 990-T, and 2438.

SAMPLE → ●
Filled-in:

MM/DD/YYYY

--	--	--	--	--

1. Name and telephone number of preparer:

11

→ ○

[illegible]

0.00

13. Page ____ of ____



DUQUESNE UNIVERSITY
SMALL BUSINESS DEVELOPMENT CENTER
PITTSBURGH, PENNSYLVANIA 15282