

# Centralized Employee Registry Reporting Form

TO BE COMPLETED BY THE EMPLOYER  
within 15 days of hire. Please Print or Type.

Submit this information online at  
[www.iowachildsupport.gov](http://www.iowachildsupport.gov)  
...or mail this portion of the page to Centralized Employee  
Registry, PO Box 10322, Des Moines IA 50306-0322; or fax  
to 1-800-759-5881.

## EMPLOYER INFORMATION

FEIN Required

\_\_\_\_-\_\_\_\_-\_\_\_\_-\_\_\_\_-\_\_\_\_-\_\_\_\_-\_\_\_\_-\_\_\_\_-\_\_\_\_-\_\_\_\_

Telephone Number: (\_\_\_\_) \_\_\_\_ - \_\_\_\_\_

FEIN plus last 3-digit suffix used when filing Iowa withholding tax.

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

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

City: \_\_\_\_\_ State: [ ][ ] ZIP: [ ][ ][ ][ ][ ]-[ ][ ][ ][ ]

Questions: For A through D below, please see instructions on back for definitions and clarification.

A. Is dependent health care coverage available? Yes  or No

B. Approximate date this employee qualifies for coverage: [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]  
MM DD YYYY

C. Employee start date: [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]  
MM DD YYYY

D. Address where income withholding and garnishment orders should be sent, if different than above address.

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

City: \_\_\_\_\_ State: [ ][ ] ZIP: [ ][ ][ ][ ][ ]-[ ][ ][ ][ ]

## EMPLOYEE INFORMATION

Employee's Date of Birth: [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ] Employee's Social Security Number: [ ][ ][ ][ ]-[ ][ ][ ]-[ ][ ][ ][ ][ ]  
MM DD YYYY

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

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

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_



Iowa Department of Revenue  
[www.iowa.gov/tax](http://www.iowa.gov/tax)

### 2015 IA W-4

### Employee Withholding Allowance Certificate

To be completed by the employee

Marital status:  Single  Married (If married but legally separated, check Single.)

Print your full name \_\_\_\_\_ Social Security Number: \_\_\_\_\_

Home Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

**EXEMPTION FROM WITHHOLDING.** If you do not expect to owe any Iowa income tax this year, and expect to have a right to a full refund of ALL income tax withheld, enter "EXEMPT" here: \_\_\_\_\_ and the year effective here: \_\_\_\_\_. **Nonresidents may not claim this exemption.**

Check this box if you are claiming exemption from Iowa tax based on the Military Spouses Residency Relief Act of 2009.

If claiming the military spouse exemption, enter your state of domicile here: \_\_\_\_\_

#### IF YOU ARE NOT EXEMPT, COMPLETE THE FOLLOWING:

1. Personal allowances ..... 1. \_\_\_\_\_
2. Allowances for dependents ..... 2. \_\_\_\_\_
3. Allowances for itemized deductions ..... 3. \_\_\_\_\_
4. Allowances for adjustments to income ..... 4. \_\_\_\_\_
5. Allowances for child and dependent care credit ..... 5. \_\_\_\_\_
6. Total allowances. Add lines 1 through 5. .... 6. \_\_\_\_\_
7. Additional amount, if any, you want deducted each pay period ..... 7. \_\_\_\_\_

I certify that I am entitled to the number of withholding allowances claimed on this certificate, or if claiming an exemption from withholding, that I am entitled to claim the exempt status.

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

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

**Employers:** Detach this part and keep in your records unless more than 22 withholding allowances are claimed. If more than 22 allowances are claimed, complete the section below and send it to the Iowa Department of Revenue. See Employer Withholding Requirements on the back of this form.  
Employer's name / address: \_\_\_\_\_  
FEIN: \_\_\_\_\_

**TOP PORTION OF FORM – CENTRALIZED EMPLOYEE REGISTRY REPORTING FORM – EMPLOYER REPORTING REQUIREMENTS**

An employer doing business in Iowa who hires or rehires an employee **must** complete this section. Submit online at [www.iowachildsupport.gov](http://www.iowachildsupport.gov). You may also mail this portion of the page to Centralized Employee Registry, PO Box 10322, Des Moines IA 50306-0322; or fax it to 1-800-759-5881. Please include your FEIN. **If you have questions about employer reporting requirements, call the Employers Partnering in Child Support (EPICS) Unit at 1-877-274-2580.**

**Questions A through D**

- A. Is a family health insurance plan offered through employment? This question does not relate to insurability of employee's dependents.
- B. Example: Is dependent insurance coverage offered upon hire or after six months of employment? This question does not relate to insurability of employee's dependents.
- C. Indicate the first day for which the employee is owed compensation.
- D. This information is needed for income withholding and garnishment purposes.

**BOTTOM PORTION OF FORM – IA W-4 INSTRUCTIONS (January 1, 2015) – EMPLOYEE WITHHOLDING ALLOWANCE CERTIFICATE**

**Exemption from Withholding:** You should claim exemption from withholding if you are a resident of Iowa and do not expect to owe any Iowa income tax or expect to have a right to a refund of all income tax withheld. If you qualify, write "EXEMPT" and the year exempt status is effective. Exempt guidelines are: (1) You are exempt if you will earn less than \$5,000 and are claimed as a dependent on another person's Iowa return, or (2) You are exempt if you are single and will earn \$9,000 or less and are not claimed as a dependent on another person's Iowa return, or (3) you are married and both spouses' total income is \$13,500 or less. See your payroll officer to determine how much you expect to make in a calendar year. **Nonresidents may not claim this exemption.**

Under the Military Spouses Residency Relief Act of 2009, you may be exempt from Iowa income tax on your wages if (1) your spouse is a member of the armed forces present in Iowa in compliance with military orders; (2) you are present in Iowa solely to be with your spouse; and (3) you maintain your domicile in another state. If you claim this exemption, check the appropriate box, enter the state other than Iowa you are claiming as your state of domicile, and attach a copy of your spousal military identification card to the IA W-4 provided to your employer.

**Taxpayers 65 years of age or older:** You are exempt if you are single and your income is \$24,000 or less or if you are married and your combined income is \$32,000 or less. Only one spouse must be 65 or older to qualify for the exemption.

You must complete a new W-4 within 10 days from the day you anticipate you will incur an Iowa income tax liability for the calendar year (or your fiscal year) or on or before December 31 if you anticipate you will incur an Iowa income tax liability for the following year. If you want to claim an exemption from withholding next year, you must file a new W-4 with your employer on or before February 15.

**FILING REQUIREMENTS/NUMBER OF ALLOWANCES**

Each employee must file this Iowa W-4 with his/her employer. Do not claim more allowances than necessary or you will not have enough tax withheld.

**1. Personal Allowances:** You can claim the following personal allowances:

- 1 allowance for yourself or 2 allowances if you are unmarried and eligible to claim head of household status, add 1 allowance if you are 65 or older, and add 1 allowance if you are blind.
- If you are married and your spouse either does not work or is not claiming his/her allowances on a separate W-4, you may also claim the following allowances: 1 for your spouse; add 1 if your spouse is 65 or older; and add 1 if your spouse is blind.
- If you are single and hold more than one job, you may not claim the same allowances with more than one employer at the same time. If you are married and both you and your spouse are employed, you may not both claim the same allowances with both of your employers at the same time.
- To have the highest amount of tax withheld, claim "0" allowances on line 1.

**2. Allowances for Dependents:** You may claim 1 allowance for each dependent you will be able to claim on your Iowa income tax return.

**3. Allowances for Itemized Deductions**

- (a) Enter total amount of estimated itemized deductions ..... (a) \$ \_\_\_\_\_
- (b) Enter amount of your standard deduction using the following information ..... (b) \$ \_\_\_\_\_
- If single, married filing separately on a combined return, or married filing separate returns, enter \$1,950
- If married filing a joint return, unmarried head of household, or qualifying widow(er), enter \$4,810
- (c) Subtract line (b) from line (a) and enter the difference or zero, whichever is greater ..... (c) \$ \_\_\_\_\_
- (d) Additional allowance: Divide the amount on line (c) by \$600, round to the nearest whole number and enter on line 3 of the IA W-4 on other side.

**4. Allowances for Adjustments to Income:** Estimate allowable adjustments to income for payments to an IRA, Keogh, or SEP; penalty on early withdrawal of savings; alimony paid; moving expense deduction from federal form 3903; and student loan interest, which are reflected on the Iowa 1040 form. Divide this amount by \$600, round to the nearest whole number, and enter on line 4 of the IA W-4.

**5. Allowances for Child and Dependent Care Credit:** Persons having child/dependent care expenses qualifying for the federal and Iowa Child and Dependent Care Credit may claim additional Iowa withholding allowances based on their net incomes. If you have qualifying child and dependent care expenses and wish to reduce your Iowa withholding on the basis of this credit, you may claim additional withholding allowances for Iowa based on the following table. Married persons, regardless of their expected Iowa filing status, must calculate their withholding allowances based on their combined net incomes. Note that taxpayers with net income of \$45,000 or more cannot claim withholding allowances for the Child and Dependent Care Credit.

<b>Withholding Allowances Allowed:</b>	<b>Iowa Net Income Allowances</b>	<b>Iowa Net Income Allowances</b>	<b>Iowa Net Income Allowances</b>
	\$0 - \$20,000	\$20,000 - \$30,000	\$30,000 - \$44,999
	5	4	3

Enter the number of allowances on line 5 of the IA W-4 on the reverse side. If you are married and both you and your spouse are employed, the total allowances for child and dependent care that you and your spouse may claim cannot exceed the total allowances shown above.

**6. Total:** Enter total of lines 1 through 5.

**7. Additional Amount of Withholding Deducted:** If you are not having enough tax withheld, you may request your employer to withhold more by filling in an additional amount on line 7. Often married couples, both of whom are working, and persons with two or more jobs need to have additional tax withheld. You may also need to have additional tax withheld because you have income other than wages, such as interest and dividends, capital gains, rent, alimony received, etc. Estimate the amount you will be under-withheld, and divide that amount by the number of pay periods per year. If you reside in a school district that imposes a school district surtax, consider reducing the amount of allowances shown on lines 1-5 or have additional tax withheld on line 7.

**Changes in Allowances:** You may file a new W-4 at any time if the number of your allowances INCREASES. You must file a new W-4 within 10 days if the number of allowances previously claimed by you DECREASES.

**Penalties:** Penalties apply for willfully supplying false information or for willful failure to supply information which would reduce the withholding allowances. If you file as exempt from withholding and you incur an income tax liability, you may be subject to a penalty for underpayment of estimated tax.

**Employer Withholding Requirements:** The employer must maintain records of the W-4s. If the employee is claiming more than 22 withholding allowances or is claiming exemption from withholding when wages are expected to exceed \$200 per week, the employer must send a copy of the W-4 under separate cover within 90 days to the Compliance Services, Iowa Department of Revenue, P.O. Box 10456, Des Moines, Iowa 50306-0456.

**Questions about Iowa taxes:** Call 515-281-3114 or 1-800-367-3388 from Iowa, Rock Island, Moline, Omaha, or e-mail [idr@iowa.gov](mailto:idr@iowa.gov)



# Employment Eligibility Verification

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

USCIS  
Form I-9  
OMB No. 1615-0047  
Expires 03/31/2016

▶ **START HERE.** 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-authorized individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

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

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

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

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

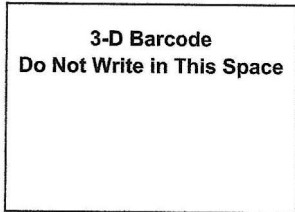
- A citizen of the United States
- A noncitizen national of the United States *(See instructions)*
- A lawful permanent resident (Alien Registration Number/USCIS Number): \_\_\_\_\_
- An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy) \_\_\_\_\_. Some aliens may write "N/A" in this field. *(See instructions)*

For aliens authorized to work, provide your Alien Registration Number/USCIS Number **OR** Form I-94 Admission Number:

1. Alien Registration Number/USCIS Number: \_\_\_\_\_

**OR**

2. Form I-94 Admission Number: \_\_\_\_\_



If you obtained your admission number from CBP in connection with your arrival in the United States, include the following:

Foreign Passport Number: \_\_\_\_\_

Country of Issuance: \_\_\_\_\_

Some aliens may write "N/A" on the Foreign Passport Number and Country of Issuance fields. *(See instructions)*

Signature of Employee:	Date (mm/dd/yyyy):
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**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.

Signature of Preparer or Translator:		Date (mm/dd/yyyy):	
Last Name (Family Name)		First Name (Given Name)	
Address (Street Number and Name)		City or Town	State ▼
			Zip Code



*Employer Completes Next Page*



# Employee's Withholding Certificate

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

**2020**

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

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

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

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

Do **only one** of the following.

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

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

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

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

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

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

**Step 5: Sign Here**

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

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

▶ **Date**

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

## General Instructions

### Future Developments

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

### Purpose of Form

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

**Exemption from withholding.** You may claim exemption from withholding for 2020 if you meet both of the following conditions: you had no federal income tax liability in 2019 and you expect to have no federal income tax liability in 2020. You had no federal income tax liability in 2019 if (1) your total tax on line 16 on your 2019 Form 1040 or 1040-SR is zero (or less than the sum of lines 18a, 18b, and 18c), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2020 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 16, 2021.

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

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

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

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

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

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

## Specific Instructions

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

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

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

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



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

**Step 3.** Step 3 of Form W-4 provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 972, Child Tax Credit and Credit for Other Dependents. You can also include **other tax credits** in this step, such as education tax credits and the foreign tax credit. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

### Step 4 (optional).

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

**Step 4(b).** Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2020 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

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

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



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

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

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

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



- 1 Enter an estimate of your 2020 itemized deductions (from Schedule A (Form 1040 or 1040-SR)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income
2 Enter: { \$24,800 if you're married filing jointly or qualifying widow(er); \$18,650 if you're head of household; \$12,400 if you're single or married filing separately }
3 If line 1 is greater than line 2, subtract line 2 from line 1. If line 2 is greater than line 1, enter "-0-"
4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040 or 1040-SR)). See Pub. 505 for more information
5 Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4

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

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

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

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

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

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

**Single or Married Filing Separately**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$460	\$940	\$1,020	\$1,020	\$1,470	\$1,870	\$1,870	\$1,870	\$1,870	\$2,040	\$2,040	\$2,040
\$10,000 - 19,999	940	1,530	1,610	2,060	3,060	3,460	3,460	3,460	3,640	3,830	3,830	3,830
\$20,000 - 29,999	1,020	1,610	2,130	3,130	4,130	4,540	4,540	4,720	4,920	5,110	5,110	5,110
\$30,000 - 39,999	1,020	2,060	3,130	4,130	5,130	5,540	5,720	5,920	6,120	6,310	6,310	6,310
\$40,000 - 59,999	1,870	3,460	4,540	5,540	6,690	7,290	7,490	7,690	7,890	8,080	8,080	8,080
\$60,000 - 79,999	1,870	3,460	4,690	5,890	7,090	7,690	7,890	8,090	8,290	8,480	9,260	10,060
\$80,000 - 99,999	2,020	3,810	5,090	6,290	7,490	8,090	8,290	8,490	9,470	10,460	11,260	12,060
\$100,000 - 124,999	2,040	3,830	5,110	6,310	7,510	8,430	9,430	10,430	11,430	12,420	13,520	14,620
\$125,000 - 149,999	2,040	3,830	5,110	7,030	9,030	10,430	11,430	12,580	13,880	15,170	16,270	17,370
\$150,000 - 174,999	2,360	4,950	7,030	9,030	11,030	12,730	14,030	15,330	16,630	17,920	19,020	20,120
\$175,000 - 199,999	2,720	5,310	7,540	9,840	12,140	13,840	15,140	16,440	17,740	19,030	20,130	21,230
\$200,000 - 249,999	2,970	5,860	8,240	10,540	12,840	14,540	15,840	17,140	18,440	19,730	20,830	21,930
\$250,000 - 399,999	2,970	5,860	8,240	10,540	12,840	14,540	15,840	17,140	18,440	19,730	20,830	21,930
\$400,000 - 449,999	2,970	5,860	8,240	10,540	12,840	14,540	15,840	17,140	18,450	19,940	21,240	22,540
\$450,000 and over	3,140	6,230	8,810	11,310	13,810	15,710	17,210	18,710	20,210	21,700	23,000	24,300

**Head of Household**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$830	\$930	\$1,020	\$1,020	\$1,020	\$1,480	\$1,870	\$1,870	\$1,930	\$2,040	\$2,040
\$10,000 - 19,999	830	1,920	2,130	2,220	2,220	2,680	3,680	4,070	4,130	4,330	4,440	4,440
\$20,000 - 29,999	930	2,130	2,350	2,430	2,900	3,900	4,900	5,340	5,540	5,740	5,850	5,850
\$30,000 - 39,999	1,020	2,220	2,430	2,980	3,980	4,980	6,040	6,630	6,830	7,030	7,140	7,140
\$40,000 - 59,999	1,020	2,530	3,750	4,830	5,860	7,060	8,260	8,850	9,050	9,250	9,360	9,360
\$60,000 - 79,999	1,870	4,070	5,310	6,600	7,800	9,000	10,200	10,780	10,980	11,180	11,580	12,380
\$80,000 - 99,999	1,900	4,300	5,710	7,000	8,200	9,400	10,600	11,180	11,670	12,670	13,580	14,380
\$100,000 - 124,999	2,040	4,440	5,850	7,140	8,340	9,540	11,360	12,750	13,750	14,750	15,770	16,870
\$125,000 - 149,999	2,040	4,440	5,850	7,360	9,360	11,360	13,360	14,750	16,010	17,310	18,520	19,620
\$150,000 - 174,999	2,040	5,060	7,280	9,360	11,360	13,480	15,780	17,460	18,760	20,060	21,270	22,370
\$175,000 - 199,999	2,720	5,920	8,130	10,480	12,780	15,080	17,380	19,070	20,370	21,670	22,880	23,980
\$200,000 - 249,999	2,970	6,470	8,990	11,370	13,670	15,970	18,270	19,960	21,260	22,560	23,770	24,870
\$250,000 - 349,999	2,970	6,470	8,990	11,370	13,670	15,970	18,270	19,960	21,260	22,560	23,770	24,870
\$350,000 - 449,999	2,970	6,470	8,990	11,370	13,670	15,970	18,270	19,960	21,260	22,560	23,900	25,200
\$450,000 and over	3,140	6,840	9,560	12,140	14,640	17,140	19,640	21,530	23,030	24,530	25,940	27,240

## **VOMIT AND DIARRHEA CLEANUP PROCEDURES**

To protect our guests, it is important that we address clean-up of biological materials in an appropriate way as to prevent the spread of food borne illness. At Mulletts, we have all of the appropriate tools and equipment to take care of these things in a safe and sanitary way. Follow the following procedure when cleaning up vomit and diarrhea.

### **Personal Protective Equipment (PPE) Needed for Clean Up (Clean-up Kit located in Office)**

- Disposable nitrile or non-latex gloves
- Face and eye shields
- Disposable apron
- Shoe covers
- Hair covers
- Absorbent powder to solidify or gel debris (baking soda or Red Z powder)
- Scoop and/or scraper to remove the absorbent material – preferably disposable
- Large volume of disinfectant effective against norovirus to apply to the entire spill area (Chlorine, hydrogen peroxide, specially formulated quaternary ammonium compounds, etc.)
- Disinfectant wipes or paper towels
- Large plastic bag and twist tie closure for disposal of materials

The following sequence should be used for spill cleanup:

1. If they haven't been removed already, request that people clear the area that is to be disinfected and ensure they do not enter food preparation, service, or storage areas to prevent further contamination and so that the cleanup can be done immediately and safely.
2. PPE should be put on in the following order: apron, shoe covers, hair cover, face mask/shield or goggles for eye, and lastly, gloves. This order is important to prevent the gloves from being damaged while donning the equipment. It is easier to put this protective gear on without gloves. Some may wish to consider the use of double gloves to further protect themselves (see #8).
3. Spread the absorbent (baking soda) over the vomit or diarrhea spill.
4. Allow the absorbent to soak up any liquid and become solidified.
5. Scrape and/or scoop up the absorbent and place without agitation or movement into the disposable bag. Keep in mind that if the incident occurs on a carpeted surface, it presents special circumstances as the carpet may absorb some of the spill. Scooping/scraping up the debris may create spatter if the nap is scraped.
6. Apply disinfectant (Lemon-Air, or Multi-Quat Sanitizer) to the entire area and allow it to stand for the manufacturer's recommended time – 10-20 minutes for chlorine bleach.
7. Use paper towels or disinfectant wipes to clean up the disinfectant and place into disposable bag. You may also use additional wipes with disinfectant to further clean the spill area.
8. Remove PPE and place it into disposable bag, being careful to remove gloves last so that hands are not contaminated. Using double gloves is also an option so that the initial pair of gloves used in cleanup can be discarded and second gloves can be worn when contacting the disposal bag.
9. Close the bag with the twist tie and immediately transfer to outside dumpster. In most locations this material can be placed into the dumpster and is not considered a biohazard.
10. The employee should then wash hands and any exposed part of arms using soap and water.
11. Disinfect other surfaces in the immediate area as a precaution.

Because the ill person or other customers may have also had incidents in the restroom, cleaning and disinfecting the restrooms should be part of any cleanup procedure. Use Lemon-Air to perform this clean up.

Wash hands thoroughly after any clean up procedure using soap and hot water for a minimum of 20 seconds.



In some instances, it may be appropriate to close a location to facilitate a complete cleaning and disinfection, especially if there was a large amount of food contaminated. Complete and total disinfection of an establishment is one way to "break the cycle" so that lingering virus particles on hard surfaces do not continue to cause illnesses days later.

### **TYPES OF SURFACES AND APPROPRIATE DISINFECTION**

What are the hard, non-porous surfaces to include in the disinfection?

- Countertops, stainless steel surfaces
- Tables, chairs – remember to include tops and bottoms of these areas
- Handles, doorknobs, hand rails
- Sinks, faucets, and toilets – all surfaces
- Items touched by everyone – light switches, elevator buttons and public telephones
- Walls, bare floors, and even ceilings may be considered for disinfection

Apply disinfectant and allow it to stand for the minimum contact time or to air dry so that any pathogens are killed. Remember, if a food contact surface was directly contacted by the spill, it must be rinsed with water after disinfection. All food contact surfaces or equipment suspected of being contaminated with virus fallout may be first washed and then disinfected with 200 ppm chlorine solution. Equipment and utensils can then be run through a dish machine. It is best to use disposable towels or equipment when removing debris, disinfecting or rinsing surfaces so that there are not items that must be disinfected after use, for example mops or cloth towels.

Some surfaces are porous and are more difficult to clean and disinfect:

- Carpets
- Upholstered chairs/sofas
- Draperies
- Wooden floors and surfaces

A caution: It is important to refrain from vacuuming a contaminated area prior to disinfectant as this will just allow any pathogens to become airborne and spread contamination.

- Do not use bleach on fabrics.
- Carpets can be steam cleaned to sanitize the area at temperatures above 170 degrees.

By signing below, I acknowledge that I have been instructed on how to clean up vomit and diarrhea in a safe and sanitary way and agree to abide by this policy.

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

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

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

# FORM 1-B Conditional Employee or Food Employee Reporting Agreement

Preventing transmission of diseases through food by infected conditional employees or food employees with emphasis on illness due to Norovirus, *Salmonella* Typhi, *Shigella* spp., or Shiga toxin-producing *Escherichia coli* (STEC), nontyphoidal *Salmonella* or Hepatitis A virus.

*The purpose of this agreement is to inform conditional employees or food employees of their responsibility to notify the person in charge when they experience any of the conditions listed so that the person in charge can take appropriate steps to preclude the transmission of foodborne illness.*

**I AGREE TO REPORT TO THE PERSON IN CHARGE:**

**Any onset of the following symptoms, either while at work or outside of work, including the date of onset:**

1. Diarrhea
2. Vomiting
3. Jaundice
4. Sore throat with fever
5. Infected cuts or wounds, or lesions containing pus on the hand, wrist, an exposed body part, or other body part and the cuts, wounds, or lesions are not properly covered (*such as boils and infected wounds, however small*)

**Future Medical Diagnosis:**

**Whenever diagnosed as being ill with Norovirus, typhoid fever (*Salmonella* Typhi), shigellosis (*Shigella* spp. Infection), *Escherichia coli* O157:H7 or other STEC infection, nontyphoidal *Salmonella* or hepatitis A (hepatitis A virus infection)**

**Future Exposure to Foodborne Pathogens:**

1. Exposure to or suspicion of causing any confirmed disease outbreak of Norovirus, typhoid fever, shigellosis, *E. coli* O157:H7 or other STEC infection, or hepatitis A.
2. A household member diagnosed with Norovirus, typhoid fever, shigellosis, illness due to STEC, or hepatitis A.
3. A household member attending or working in a setting experiencing a confirmed disease outbreak of Norovirus, typhoid fever, shigellosis, *E. coli* O157:H7 or other STEC infection, or hepatitis A.

**I have read (or had explained to me) and understand the requirements concerning my responsibilities under the Food Code and this agreement to comply with:**

1. Reporting requirements specified above involving symptoms, diagnoses, and exposure specified;
2. Work restrictions or exclusions that are imposed upon me; and
3. Good hygienic practices.

**I understand that failure to comply with the terms of this agreement could lead to action by the food establishment or the food regulatory authority that may jeopardize my employment and may involve legal action against me.**

Conditional Employee Name (Please print) \_\_\_\_\_  
Signature of Conditional Employee \_\_\_\_\_ Date \_\_\_\_\_  
Food Employee name (please print) \_\_\_\_\_  
Signature of Food Employee \_\_\_\_\_ Date \_\_\_\_\_  
Signature of Permit Holder or Representative \_\_\_\_\_ Date \_\_\_\_\_