

# Employee's Withholding Certificate

Department of the Treasury  
Internal Revenue Service

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.

**2023**

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

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

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

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

Do **only one** of the following.

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

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

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

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

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

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

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

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

## General Instructions

Section references are to the Internal Revenue Code.

### Future Developments

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

### Purpose of Form

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

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

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

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

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

## Specific Instructions

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

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

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



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

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

### Step 4 (optional).

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

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

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

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



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

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

- 1 Two jobs. If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3.
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 2023 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income.
2 Enter: { \$27,700 if you're married filing jointly or a qualifying surviving spouse; \$20,800 if you're head of household; \$13,850 if you're single or married filing separately }
3 If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-".
4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information.
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 territories for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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

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

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

**Married Filing Jointly or Qualifying Surviving Spouse**

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

**Single or Married Filing Separately**

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

**Head of Household**

| Higher Paying Job Annual Taxable Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary |                   |                   |                   |                   |                   |                   |                   |                   |                   |                     |                     |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
|  | \$0 - 9,999                                   | \$10,000 - 19,999 | \$20,000 - 29,999 | \$30,000 - 39,999 | \$40,000 - 49,999 | \$50,000 - 59,999 | \$60,000 - 69,999 | \$70,000 - 79,999 | \$80,000 - 89,999 | \$90,000 - 99,999 | \$100,000 - 109,999 | \$110,000 - 120,000 |
| \$0 - 9,999                                    | \$0   | \$620             | \$860             | \$1,020           | \$1,020           | \$1,020           | \$1,020           | \$1,650           | \$1,870           | \$1,870           | \$1,890             | \$2,040             |
| \$10,000 - 19,999                              | 620   | 1,630             | 2,060             | 2,220             | 2,220             | 2,220             | 2,850             | 3,850             | 4,070             | 4,090             | 4,290               | 4,440               |
| \$20,000 - 29,999                              | 860   | 2,060             | 2,490             | 2,650             | 2,650             | 3,280             | 4,280             | 5,280             | 5,520             | 5,720             | 5,920               | 6,070               |
| \$30,000 - 39,999                              | 1,020   | 2,220             | 2,650             | 2,810             | 3,440             | 4,440             | 5,440             | 6,460             | 6,880             | 7,080             | 7,280               | 7,430               |
| \$40,000 - 59,999                              | 1,020   | 2,220             | 3,130             | 4,290             | 5,290             | 6,290             | 7,480             | 8,680             | 9,100             | 9,300             | 9,500               | 9,650               |
| \$60,000 - 79,999                              | 1,500   | 3,700             | 5,130             | 6,290             | 7,480             | 8,680             | 9,880             | 11,080            | 11,500            | 11,700            | 11,900              | 12,050              |
| \$80,000 - 99,999                              | 1,870   | 4,070             | 5,690             | 7,050             | 8,250             | 9,450             | 10,650            | 11,850            | 12,260            | 12,460            | 12,870              | 13,820              |
| \$100,000 - 124,999                            | 2,040   | 4,440             | 6,070             | 7,430             | 8,630             | 9,830             | 11,030            | 12,230            | 13,190            | 14,190            | 15,190              | 16,150              |
| \$125,000 - 149,999                            | 2,040   | 4,440             | 6,070             | 7,430             | 8,630             | 9,980             | 11,980            | 13,980            | 15,190            | 16,190            | 17,270              | 18,530              |
| \$150,000 - 174,999                            | 2,040   | 4,440             | 6,070             | 7,980             | 9,980             | 11,980            | 13,980            | 15,980            | 17,420            | 18,720            | 20,020              | 21,280              |
| \$175,000 - 199,999                            | 2,190   | 5,390             | 7,820             | 9,980             | 11,980            | 14,060            | 16,360            | 18,660            | 20,170            | 21,470            | 22,770              | 24,030              |
| \$200,000 - 249,999                            | 2,720   | 6,190             | 8,920             | 11,380            | 13,680            | 15,980            | 18,280            | 20,580            | 22,090            | 23,390            | 24,690              | 25,950              |
| \$250,000 - 449,999                            | 2,970   | 6,470             | 9,200             | 11,660            | 13,960            | 16,260            | 18,560            | 20,860            | 22,380            | 23,680            | 24,980              | 26,230              |
| \$450,000 and over                             | 3,140   | 6,840             | 9,770             | 12,430            | 14,930            | 17,430            | 19,930            | 22,430            | 24,150            | 25,650            | 27,150              | 28,600              |

## EMPLOYEE'S WITHHOLDING ALLOWANCE AND STATUS CERTIFICATE INSTRUCTIONS

(NOTE: References to "married" and "spouse" are also references to "in a civil union" and "civil union partner," respectively.)

**MARITAL STATUS**—If you are legally separated from your spouse under a decree of divorce or separate maintenance, check the Single box.

If you file as **head of household** on your tax return, you are treated as Single for withholding tax purposes. However, an additional withholding allowance may be claimed for this filing status.

**NUMBER OF WITHHOLDING ALLOWANCES**—Do not claim more than the correct number of withholding allowances. However, if by claiming the correct number of withholding allowances you still expect to owe more income tax for the year than will be withheld, you may increase the amount withheld either by claiming fewer withholding allowances or by entering into an agreement with your employer to withhold an additional dollar amount.

**Note:** *Hawaii law does NOT allow "exempt" status for withholding purposes.*

**NONWAGE INCOME**—If you have a large amount of nonwage income, from sources such as interest or dividends, you should consider making estimated tax payments using Form N-200V or you may find that you owe additional tax at the end of the year.

**TWO-EARNER/TWO 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 HW-4. This total should be divided among all jobs. Your withholding will usually be most accurate when all allowances are claimed on the HW-4 filed for the highest paying job and zero allowances are claimed for the others.

**FILING THE CERTIFICATE**—You must file this form with your employer or your employer must withhold tax from your wages as if you were single and claimed no withholding allowances.

**FILING A NEW CERTIFICATE**—You SHOULD file a new certificate if you get married or are entitled to claim more withholding allowances. You MUST file a new certificate within 10 days if ANY of the following occurs:

- (a) If you are divorced or legally separated.
- (b) If your spouse, for whom you have been claiming a withholding

allowance, commences claiming his or her own withholding allowance on a separate certificate.

- (c) If a dependent for whom you claimed a withholding allowance no longer qualifies as a dependent.

You **MUST** file a new certificate on or before December 1 in case of the death of your spouse or the death of a dependent, unless such event occurs in December.

**WITHHOLDING ALLOWANCE FOR AGE**—You may claim an additional withholding allowance for age if you are at least 65 years old and no one can claim you as a dependent. If you are married and filing a joint return, you may also claim an additional withholding allowance if your spouse is at least 65 years old, no one else can claim your spouse as a dependent, and your spouse is not already claiming such withholding allowance for himself/herself on a Form HW-4.

**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 qualifying child or any other person who is your dependent.

**PENALTIES**—Penalties are imposed for willfully supplying false or fraudulent information or for willfully failing to supply information.

**CERTIFIED DISABLED PERSON**—See the section, "What Is Not Subject to Withholding" in *Booklet A, Employer's Tax Guide*.

**NONRESIDENT MILITARY SPOUSE**—Under federal law, the State is prohibited from subjecting the income received by a service member's nonresident spouse for services performed (i.e., wages) in Hawaii to Hawaii's income tax beginning tax year 2009 if certain conditions are met. See Tax Information Release No. 2010-01 and Tax Announcement No. 2019-01 for further details.

**FOR FURTHER INFORMATION**—Contact your employer or the Department of Taxation at 808-587-4242 (toll-free at 1-800-222-3229).

-----Cut here and give the certificate to your employer. Keep the top portion and a copy of page 2 for your records.-----



## EMPLOYEE'S WITHHOLDING ALLOWANCE AND STATUS CERTIFICATE

HW4 | 2022A 01 VID01

**Section A (to be completed by the employee)**

|  |  |
|--|--|
| 1 Type or print your full name   | 2 Your social security number  |
| Home address (number and street or rural route)  | 3 Marital Status<br><input type="checkbox"/> Single <input type="checkbox"/> Married<br><input type="checkbox"/> Married, but withhold at higher Single rate<br><input type="checkbox"/> Certified Disabled Person (not subject to withholding)<br><input type="checkbox"/> Nonresident Military Spouse (not subject to withholding) |
| City or town, state, and Postal/ZIP code   |  |
| 4 Total number of allowances you are claiming (from line I of the worksheet on page 2).<br>(Note: <i>Hawaii law does NOT allow "EXEMPT" status for withholding purposes.</i> ) | 4  |
| 5 Additional amount, if any, you want deducted each pay period   | 5 \$   |

I declare, under the penalties set forth in section 231-36, HRS, that I have correctly indicated my marital status and that the number of withholding allowances claimed on this certificate does not exceed the number to which I am entitled.

(Date) \_\_\_\_\_ (Signed) \_\_\_\_\_

**Section B (to be completed by the employer)**

|                    |  |
|--------------------|--|
| 1 Employer's name  | 2 Hawaii tax identification number<br>WH - _____ - _____ - _____ - _____ |
| Employer's address | City or town, state, and Postal/ZIP code                                 |

**EMPLOYER:** Keep this certificate with your records. If you believe that an employee has claimed excess allowances for the employee's situation (generally more than 10) or misstated the employee's marital status, you must send a copy of the Form HW-4 for that employee to the Hawaii Department of Taxation, P. O. Box 1425, Honolulu, Hawaii 96806-1425

## HW-4 Worksheet to Figure Your Withholding Allowances

- |  |          |
|--|----------|
| A. Enter "1" for <b>yourself</b> if no one else can claim you as a dependent .....   | A. _____ |
| B. Enter "1" if:   1. You are single and have only one job <b>OR</b><br>2. You are married, have only one job, and your spouse does not work .....   | B. _____ |
| C. Enter "1" for your <b>spouse</b> if:   1. No one else can claim your spouse as a dependent <b>AND</b><br>2. Your spouse is not claiming a withholding allowance for himself / herself<br>on a Form HW-4 ..... | C. _____ |
| D. You may be able to claim additional withholding allowances for <b>age</b> . See Instructions on page 1.<br>Enter "1" if you or your spouse qualifies. Enter "2" if both you and your spouse qualify.....      | D. _____ |
| E. Enter the number of <b>dependents</b> that you will claim on your tax return. (State qualifications<br>are the same as the federal).....  | E. _____ |
| F. Enter "1" if you will file as <b>head of household</b> on your tax return. See Instructions on page 1.....  | F. _____ |
| G. Enter "1" if you estimate that you will have at least \$250 of <b>total tax credits</b> .....   | G. _____ |
| H. If you plan to <b>itemize or claim adjustments to income</b> , complete the worksheet below and enter the number of<br>withholding allowances here from line 8.....   | H. _____ |
| I. Total. Add lines A through H. Enter the total here and on line 4 of Form HW-4 on page 1. ( <b>Note: This amount<br/>may be different from the number of exemptions you claim on your return</b> ) .....       | I. _____ |

## Deductions and Adjustments Worksheet

**NOTE:** Use this worksheet only if you plan to itemize deductions or claim adjustments to income.

- |   |  |  |   |       |            |       |                               |  |                    |  |                                       |
|---|--|--|---|-------|------------|-------|-------------------------------|--|--------------------|--|---------------------------------------|
| 1. Enter an estimate of your current year's itemized deductions. These include: qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your adjusted gross income for taxable years beginning after December 31, 2018, and miscellaneous deductions. (You may have to reduce your itemized deductions if your income is over \$166,800 (\$83,400 if married filing separately)) .....  | 1 \$ _____   |  |   |       |            |       |                               |  |                    |  |                                       |
| 2. Enter <table style="display: inline-table; vertical-align: middle; border: none;"> <tr> <td style="font-size: 3em; vertical-align: middle;">{</td> <td style="padding: 0 10px;">\$4,400* if married filing jointly or surviving spouse</td> <td rowspan="4" style="font-size: 3em; vertical-align: middle;">}</td> <td rowspan="4" style="padding: 0 10px;">.....</td> <td rowspan="4" style="vertical-align: middle;">2 \$ _____</td> </tr> <tr> <td></td> <td>\$3,212* if head of household</td> </tr> <tr> <td></td> <td>\$2,200* if single</td> </tr> <tr> <td></td> <td>\$2,200* if married filing separately</td> </tr> </table> ..... | {  | \$4,400* if married filing jointly or surviving spouse | } | ..... | 2 \$ _____ |       | \$3,212* if head of household |  | \$2,200* if single |  | \$2,200* if married filing separately |
| {   | \$4,400* if married filing jointly or surviving spouse | }  |   |       |            | ..... | 2 \$ _____                    |  |                    |  |                                       |
|   | \$3,212* if head of household                          |  |   |       |            |       |                               |  |                    |  |                                       |
|   | \$2,200* if single                                     |  |   |       |            |       |                               |  |                    |  |                                       |
|   | \$2,200* if married filing separately                  |  |   |       |            |       |                               |  |                    |  |                                       |
| 3. Line 1 minus line 2. Enter the result, but not less than zero.....   | 3 \$ _____   |  |   |       |            |       |                               |  |                    |  |                                       |
| 4. Enter an estimate of your current year's adjustments to income.....  | 4 \$ _____   |  |   |       |            |       |                               |  |                    |  |                                       |
| 5. Add lines 3 and 4 and enter the total.....   | 5 \$ _____   |  |   |       |            |       |                               |  |                    |  |                                       |
| 6. Enter an estimate of your current year's nonwage income (such as dividends or interest income).....  | 6 \$ _____   |  |   |       |            |       |                               |  |                    |  |                                       |
| 7. Line 5 minus line 6. Enter the result, but not less than zero.....   | 7 \$ _____   |  |   |       |            |       |                               |  |                    |  |                                       |
| 8. Divide the amount on line 7 by \$1,144**. (Use whole numbers only). Enter the result here and on the HW-4 worksheet, line H above.....   | 8 _____  |  |   |       |            |       |                               |  |                    |  |                                       |

\* Nonresidents and part-year residents: On line 2, enter the amount appropriate to your filing status multiplied by the ratio of your Hawaii adjusted gross income to total adjusted gross income from all sources.

\*\* Nonresidents and part-year residents: Divide the amount on line 7 by \$1,144 multiplied by the ratio of your Hawaii adjusted gross income to total adjusted gross income from all sources.



**STATE OF HAWAII  
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS  
DISABILITY COMPENSATION DIVISION**

Princess Keelikolani Building, 830 Punchbowl Street, Room 209, Honolulu, Hawaii 96813

**FORM HC-5 EMPLOYEE NOTIFICATION TO EMPLOYER FOR CALENDAR YEAR 2023**

Use this form if the employee works at least 20 hours per week and:

- Works for 2 or more employers\*\* or
- Claims an exemption or waiver from health care coverage or
- Terminates an exemption or
- Changes principal and/or secondary employer designation\*\*

**THIS SECTION IS FOR THE EMPLOYER TO COMPLETE.**

Employer name \_\_\_\_\_ DOL account number \_\_\_\_\_

Address \_\_\_\_\_ Phone no. \_\_\_\_\_

See employee's selection below and take appropriate action. **Give a copy of this completed form to the employee.** Keep this completed, signed form on file for 2 years. **The employee's selection below is applicable only within calendar year 2023.** If the employee will be renewing the selection after 2023, have the employee complete the form for the appropriate year.

**FOR THE EMPLOYEE TO COMPLETE:**

- Do not use this form if:
- You work for only 1 employer and that employer provides you with health care coverage or
  - You work less than 20 hours per week for your employer

In accordance with the provisions of the Hawaii Prepaid Health Care Act (Chapter 393, Hawaii Revised Statutes), this is to notify my employer that: (Check appropriate box.)

|   |   |
|---|---|
| <input type="checkbox"/>  | 1. Of the two or more concurrent employers that I work for (at least 20 hours a week), you have been selected as the <b>principal**</b> employer and are required to provide me health care coverage (Section 393-6).   |
| <p>**The principal employer is the employer who pays the employee the most wages. However, if the employee works for 1 employer at least 35 hours per week and that employer does not pay the employee the most wages, the employee chooses the principal employer.</p> |   |
| <input type="checkbox"/>  | 2. Of the two or more concurrent employers that I work for (at least 20 hours a week), you have been selected as the <b>secondary**</b> employer and are therefore relieved of the responsibility to provide me health care coverage until you are otherwise notified (Section 393-16).   |
| <input type="checkbox"/>  | 3. I am <b>exempt</b> from health care coverage because I am: (Check appropriate box.) (Sections 393-17 and 393-22)   |
| <input type="checkbox"/>  | a. covered by a Federally established health insurance or prepaid health care plan, such as Medicare, Medicaid or medical care benefits provided for military dependents and military retirees and their dependents.  |
| <input type="checkbox"/>  | b. covered as a dependent (e.g. spouse, child, etc.) under a qualified health care plan.  |
| <input type="checkbox"/>  | c. a recipient of public assistance or covered by a State-legislated health care plan governing medical assistance (e.g. MedQuest).   |
| <input type="checkbox"/>  | d. a follower of a religious group who depends upon prayer or other spiritual means for healing.  |
| <input type="checkbox"/>  | 4. I waive coverage from my employer's health care plan because I have obtained the plan named _____ from the health care plan contractor named _____.<br>I understand this waiver is binding for the 2023 calendar year. I submitted a copy of my plan to my employer to forward to the Department of Labor and Industrial Relations with this form. (Section 393-21). |
| <input type="checkbox"/>  | 5. The coverage exemption/waiver previously indicated in items 2, 3 or 4 is no longer applicable; you are therefore required to provide me health care coverage (Section 393-18).<br>Requested effective date of coverage: _____.   |

Print employee name \_\_\_\_\_ Employee signature \_\_\_\_\_

Address \_\_\_\_\_ Phone no. \_\_\_\_\_ Date \_\_\_\_\_

Keep a copy of your completed, signed form for yourself. **RETURN COMPLETED FORM TO EMPLOYER.**

Call (808) 586-9188 with any questions about this form.

Auxiliary aids and services are available upon request. Please call (808) 586-9188; a request for reasonable accommodation(s) should be made no later than ten working days prior to the needed accommodation (s).

**Important Notice about Language Assistance:** This document contains important information. If you need language assistance at no cost to you, please contact us by phone or in person immediately.

It is the policy of the Department of Labor and Industrial Relations that no person shall, on the basis of race, color, sex, marital status, religion, creed, ethnic origin, national origin, age, disability, ancestry, arrest/court record, sexual orientation, and National Guard participation, be subjected to discrimination, excluded from participation in, or denied the benefits of the Department's services, programs, activities, or employment.



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

**USCIS**  
**Form I-9**  
 OMB No. 1615-0047  
 Expires 10/31/2022

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

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

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

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

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

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

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

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

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

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

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

Employer Completes Next Page





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

**USCIS**  
**Form I-9**  
 OMB No. 1615-0047  
 Expires 10/31/2022

**Section 2. Employer or Authorized Representative Review and Verification**

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

|                                     |                         |                         |      |                                |
|-------------------------------------|-------------------------|-------------------------|------|--------------------------------|
| <b>Employee Info from Section 1</b> | Last Name (Family Name) | First Name (Given Name) | M.I. | Citizenship/Immigration Status |
|-------------------------------------|-------------------------|-------------------------|------|--------------------------------|

| List A<br>Identity and Employment Authorization | OR | List B<br>Identity                    | AND | List C<br>Employment Authorization                     |
|---|----|---------------------------------------|-----|--|
| Document Title                                  |    | Document Title                        |     | Document Title   |
| Issuing Authority                               |    | Issuing Authority                     |     | Issuing Authority                                      |
| Document Number                                 |    | Document Number                       |     | Document Number  |
| Expiration Date (if any) (mm/dd/yyyy)           |    | Expiration Date (if any) (mm/dd/yyyy) |     | Expiration Date (if any) (mm/dd/yyyy)                  |
| Document Title                                  |    | Additional Information                |     | QR Code - Sections 2 & 3<br>Do Not Write In This Space |
| Issuing Authority                               |    |                                       |     |  |
| Document Number                                 |    |                                       |     |  |
| Expiration Date (if any) (mm/dd/yyyy)           |    |                                       |     |  |
| Document Title                                  |    |                                       |     |  |
| Issuing Authority                               |    |                                       |     |  |
| Document Number                                 |    |                                       |     |  |
| Expiration Date (if any) (mm/dd/yyyy)           |    |                                       |     |  |

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

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

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

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

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

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

|                |                 |                                       |
|----------------|-----------------|---------------------------------------|
| Document Title | Document Number | Expiration Date (if any) (mm/dd/yyyy) |
|----------------|-----------------|---------------------------------------|

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

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

## LISTS OF ACCEPTABLE DOCUMENTS

**All documents must be UNEXPIRED**

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

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

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

**Refer to the instructions for more information about acceptable receipts.**