

**Public Partnerships LLC**

PO Box 51476  
 Phoenix, AZ 85076  
 Phone: 1-888-752-8250



Dear Attendant,

A Member in the Colorado Consumer Directed Attendant Support Services (CO CDASS) program has selected you to provide home health care services. With this letter is the packet of required forms to complete your enrollment.

Members in Consumer Directed service have a Fiscal Employer Agent. Public Partnerships LLC (PPL) is the Fiscal Employer Agent for the Member who is seeking to hire you for their service needs. PPL will support you and the Member through the CDASS program. Please note: PPL is not your employer. The CDASS Member or their Authorized Representative is your employer.

PPL follows federal, state, and local tax laws. Before you can start work, PPL must receive all signed employer and attendant paperwork. Work with the Member on this. Together, you will read, sign, and complete all required paperwork for the program. Send all completed items to PPL. When you have finished the forms and taken all required actions, PPL will notify the Member that you are “Good to Go” and may begin working.

CO CDASS, through PPL, will provide payment for services only after the Member has received PPL’s notice. You cannot start providing services for the Member until PPL has given this notice.

As you work on the paperwork in this packet, avoid using correction tape or fluid. If you need a new form you can call PPL to request one.

You must complete an enrollment packet for each Member who seeks to hire you as an Attendant. If two Members intend to hire you—even if you are living in the same household—you must complete a separate packet for each Member.

Below is a list of the forms included in this packet.

- |   |  |
|---|--|
| <input type="checkbox"/> Attendant Enrollment           | <input type="checkbox"/> Form W-4                                    |
| <input type="checkbox"/> Employment Agreement           | <input type="checkbox"/> Difficulty of Care Federal Income Exclusion |
| <input type="checkbox"/> Attendant Services and Rate(s) | <input type="checkbox"/> Fair Labor Standards Act Live-In Exemption  |
| <input type="checkbox"/> USCIS Form I-9                 | <input type="checkbox"/> Tax Exemptions                              |

If you have questions, call toll-free at 1-888-752-8250. Customer Service is available Monday through Friday 8:00am until 5:00pm MST.

Sincerely,

Public Partnerships LLC

# ATTENDANT ENROLLMENT

This form is the first step in the enrollment and onboarding process with Public Partnerships LLC (PPL). The details you provide on this form will be used for both employment and payment choices. Please complete this form.

## Attendant Name

First:

Middle:

Last:

Maiden or Previous Last:

## Attendant Address (where you live)

Street (no PO Box):

Street 2 (APT., STE., etc.):

City:

State:

Zip Code:

County:

Municipality:

Select if address where you live is the same as mailing address

If not, complete the Mailing Address section below.

Address:

Address 2 (APT., STE., etc.):

City:

State:

Zip Code:

## Attendant Personal Details

Date of Birth:

Social Security Number:

Gender:

Male  Female  Prefer not to disclose

## Attendant Contact Details

We need to have 2 ways of reaching you. Email is preferred.

Email:

Cell Phone:

Home or Other Phone:

PPL can text me using the cell phone number above.  
 I understand that carrier charges may apply.  Yes  No

Please select if you would like to be paid through direct deposit: You will be paid by paper check until direct deposit is set up. It takes one to two pay periods to become active. If you need to update your bank account details, you must submit a Direct Deposit Update form.

Select this option if you would like all payments to be deposited in the same account for all Members you work for.

**Payment Information**

**Direct Deposit to Bank Account**

Account Type (select one):  Checking Account  Savings Account

Banking Institution Name:

Routing Number:

Account Number:

**Pay Stub**

Your pay stub is available through the web portal or the mobile app. If you do not have access to the internet, then select the checkbox below.

Please send my pay stub in the mail.

**Attendant Directory Opt-In**

If available, would you like to be added to a directory to help Members locate Attendants in their area?

Yes, please list my name and basic contact details in an Attendant directory.

No, I would prefer not to be listed in an Attendant directory.

**PPL Terms and Conditions**

I understand and accept:

1. PPL is not my employer.
2. PPL will help my employer collect my personal details needed to complete the employment forms. PPL, as an FEA (Fiscal Employer Agent), will support my employer in processing their taxes and payroll tasks.
3. Information provided to PPL, on behalf of my employer, can/will be used to fill required forms for employment that are required under Federal/State and Self-Directed Services programs.
4. PPL will collect my account numbers only to process my payment on behalf of my employer.
5. PPL will process my payment only after my employer approves my timesheet.
6. Through PPL I can select my preferred method of contact. PPL can contact me through phone calls, email, and regular mail with details provided by me.
7. If I want to find out other ways PPL might use my details, I can find it in PPL's Privacy Policy on their website.

**Agree and Sign**

The Attendant confirms:

- I have read all of this form.
- The details I have provided are accurate and complete.
- Any false statement on this form may result in my dismissal.
- This document is not a contract of between the Attendant, PPL, or the State.
- Employment depends on verifying my right to work in the US.
- PPL can deposit my payment directly into my bank account based on my choice above.
- If I fail to provide complete and accurate information on this form, processing may be delayed or made impossible, or my electronic payments may be erroneously made.
- PPL can withdraw from the designated account all amounts deposited electronically in error.
- If my account is closed, or does not have enough money to allow withdrawal, PPL can withhold any payment owed to me until the incorrect deposited amounts are repaid.
- If I want to cancel direct deposit, I will contact PPL customer service and provide both the account and routing number.

**Attendant Signature:**

**Date:**

# EMPLOYMENT AGREEMENT

Attendant Name		
First:	<input type="text"/>	Last: <input type="text"/>
		PPL ID: <input type="text"/>
Member Name		
First:	<input type="text"/>	Last: <input type="text"/>
		PPL ID: <input type="text"/>
Employer Name (this must be completed)		
First:	<input type="text"/>	Last: <input type="text"/>

This agreement explains the responsibilities between the Member, Employer, and Attendant. Read this form in full so you understand what is required of you and others.

Terms and Conditions	
<ol style="list-style-type: none"> <li>1. I am an employee of the Employer. I am not an employee of Public Partnerships LLC (PPL) or Department of Health Care Policy and Financing (HCPF).</li> <li>2. I am at least 16 years of age.</li> <li>3. I agree to having the State of Colorado perform a criminal background check and CO Board of Nursing (BON) check.</li> <li>4. I have not had a license or certification as a nurse aide revoked, suspended or denied. I am currently not under investigation by the BON.</li> <li>5. I cannot begin working until:                         <ul style="list-style-type: none"> <li>▪ I have successfully cleared all background checks                                 <ul style="list-style-type: none"> <li>▪ This includes Office of Inspector General (OIG) List of Excluded Individuals/Entities (LEIE)</li> </ul> </li> <li>▪ I have completed all paperwork</li> <li>▪ Member is approved for services</li> </ul> </li> <li>6. This agreement does not promise a certain number of hours of work.</li> <li>7. I cannot work and be paid by the program for more hours than my Employer approves.</li> <li>8. Information shared with me by my Member, Employer, and affiliated agencies must be kept private.</li> <li>9. I will:                         <ul style="list-style-type: none"> <li>▪ Be paid for services at a rate that is equal to or greater than the highest legally-required minimum wage</li> <li>▪ Carry out duties and jobs assigned to me by my Member and Employer</li> <li>▪ Follow training policies and procedures as defined by the Department of Health Care Policy and Financing (HCPF)</li> <li>▪ Let all affiliated agencies know if I cannot contact my Member or Employer</li> <li>▪ Let PPL know if personal information changes</li> <li>▪ Follow all rules, regulations, and policies related to providing support services</li> <li>▪ Not work more than 8 hours a day or 30 hours a week if I am a minor (under the age of 18)</li> <li>▪ Report all work-related injuries within 24 hours of the injury</li> <li>▪ Report possible:                                 <ul style="list-style-type: none"> <li>▪ Neglect</li> <li>▪ Abuse</li> <li>▪ Misuse of funds or property</li> </ul> </li> </ul> </li> <li>10. My Employer will:                         <ul style="list-style-type: none"> <li>▪ Tell me if I am hired</li> <li>▪ Tell me my start date, based on a "Good to Go" notice from PPL</li> <li>▪ Set the terms of my employment</li> <li>▪ Explain what I will be doing on the job</li> <li>▪ Explain my work schedule</li> <li>▪ Approve my service shifts</li> </ul> </li> </ol>	

- 11. I can be terminated if:
  - I abuse, neglect, or misuse funds or property of the Member
  - I commit fraud or violate the terms of this Agreement
- 12. My service shift time must be correct and approved to be paid through the program.
- 13. I cannot submit service shifts or be paid through the program if:
  - The Member no longer has Medicaid
  - Services are not authorized
  - I work before PPL issues a "Good-to-Go" notice
  - I am no longer eligible under program rules to provide services
  - The Member is hospitalized
  - The Member is in a nursing home or similar facility
- 14. I am paid with federal and/or state funds. Submitting accurate information is required by law.
- 15. If I am paid for the work I did not do, I will have to pay it back. The Program through PPL will pursue all legal means to recover this amount.

If my employment stops for 6 months or longer, I may have to complete new paperwork.

**Medicaid Fraud**

Medicaid Fraud is a crime. It can lead to penalties and/or jail time. You must report any suspected fraud to PPL, the Case Manager, and/or the State.

**Overtime**

Any overtime worked without approval will not be paid by the Program. Spouses or relatives of the Member cannot work more than 40 hours a week, Sunday through Saturday.

Select your relationship to the Member:  Spouse  Relative  Non-Relative

**Change of Employer**

If a new Employer replaces the previous Employer, they become the successor Employer. The Attendant must have continued to provide the same services to the same Member. The new Employer is required to keep completed forms. This includes the I-9.

**Electronic Signatures**

PPL supports electronic signing of forms if it is lawful and applies.

**Electronic Visit Verification (EVV)**

The Attendant must clock in and clock out for their shift using an approved EVV method.

**Agree and Sign**

The Attendant, Member, and Employer confirm:

- We have read all of this form
- The details we have provided are accurate and complete
- If employed, any false statement on this form may result in dismissal and further actions
- This form is not meant to be a contract of employment
- Employment depends upon verifying my right to work in the US
- It is the Employer's responsibility to properly complete and execute the USCIS Form I-9
- We hold harmless, release, and forever discharge the CDASS Program and PPL from any claims and/or damages that might arise out of any acts or omissions by the Attendant, Member, Employer, or Representative

**Attendant Signature:**

**Date:**

**Parent or Legal Guardian Signature (if Attendant is under 18):**

**Date:**

**Member or Employer Signature:**

**Date:**

# ATTENDANT SERVICES AND RATE(S)

Attendant Name		
First:	<input type="text"/>	Last: <input type="text"/>
		PPL ID: <input type="text"/>
Member Name		
First:	<input type="text"/>	Last: <input type="text"/>
		PPL ID: <input type="text"/>
Employer Name (this must be completed)		
First:	<input type="text"/>	Last: <input type="text"/>

The hourly rate of pay for the Attendant based on the Member’s Self-Directed Services budget. The Attendant will complete and sign this form with your Member or Employer and/or their Representative.

**! IMPORTANT:** We need to know the hourly rate of pay, not the hourly rate plus Employer taxes or other costs. For example: If a person works in a job, they can tell you how much money they make per hour. That is the number you write in the “Hourly Rate”.

“Change Hourly Rate” should be marked ONLY if the Attendant is already working and you want to change their hourly rate of pay. Once PPL receives a complete form, we will change the hourly rate of pay at the beginning of the next available pay period. Please include Service Name and Service code for the hourly rate being changed.

Request Type:  New Service  Change Hourly Rate      Rate Effective Date:

Attendant Pay Rate – Waivers EBD, CIH, CMHS, and BI ONLY			
Service Name and Service Code	Standard Rate	Emergency Rate	Other Rate
CDASS			

Attendant Pay Rate – SLS Waiver ONLY			
Service Name and Service Code	Standard Rate	Emergency Rate	Other Rate
Health Maintenance			
CDASS			

**Agree and Sign**

The Attendant and Member or Employer or Representative confirm:

- We read all of this form.
- The details provided are accurate and complete.
- Any false statement on this form may result in the Attendant’s dismissal.
- This document is not a contract between the signing Parties, PPL, or the State.
- Employment depends verifying my right to work in the US.

Attendant Signature:       Date:

Member or Employer or Representative Signature:       Date:

## DIFFICULTY OF CARE FEDERAL INCOME EXCLUSION

### Attendant Name

First:  Last:  PPL ID:

### Member Name

First:  Last:  PPL ID:

### Employer Name (this must be completed)

First:  Last:

Some Employees may not owe taxes on their Self-Directed Services earnings. This is because they qualify for the Difficulty of Care Federal Income Exclusion (DOC). In that case, Public Partnerships LLC (PPL) will not report the payments as income and will not withhold applicable taxes. As a reminder, PPL is not your Employer.

To determine if you qualify, read the items below.

For more information please visit: <http://www.publicpartnerships.com>

### Part 1: Applying for Difficulty of Care Federal Income Exclusion

Select all that apply:

- I provide services to the Member in my home.
- I do not have a separate home where I live.
- This is the home where I live and perform the routines of private life, including shared meals and holidays.

#### **! IMPORTANT:**

- If all the above apply, you qualify for the DOC.
- If both the state taxing authority and program rules follow federal guidelines for DOC, the exclusion would also apply at the state level.
- You understand that if you no longer live with the Member, you will no longer qualify. You must cancel the DOC by completing Part 2 below.

If none of the above apply, select the option below.

- None of the above.

### Part 2: Cancelling Difficulty of Care Federal Income Exclusion

Select if applies:

- I no longer live with the Member that I provide services to.

### Agree and Sign

I confirm:

- I have read all of this form.
- I am providing services to the Member receiving payments under a state Medicaid, Home and Community-Based Services program.
- The details provided are accurate and complete.

Attendant Signature:

Date:

# FAIR LABOR STANDARDS ACT LIVE-IN EXEMPTION

Attendant Name		
First:	<input type="text"/>	Last: <input type="text"/> PPL ID: <input type="text"/>
Member Name		
First:	<input type="text"/>	Last: <input type="text"/> PPL ID: <input type="text"/>
Employer Name (this must be completed)		
First:	<input type="text"/>	

The United States Department of Labor (US DOL) and Fair Labor Standards Act (FLSA) requires that Attendants are paid overtime for hours worked unless the Attendant is eligible for a “live-in exemption”. Employers use this form to determine if their Attendant is eligible.

For more information regarding the Fair Labor Standards Act Live-In Exemption visit: <http://www.publicpartnerships.com>

This form needs to be filled out for every Attendant you have in Self-Directed Services.

Part 1: Applying for Live-In Exemption
<p><b>Select which Residency Test option applies:</b></p> <p><input type="checkbox"/> Attendant lives with the Member seven days a week. This means they do not have another home.</p> <p><input type="checkbox"/> Attendant lives with the Member for an extended period of time. This means they work and sleep five days a week.</p> <ul style="list-style-type: none"> <li>▪ Any five days in a week (120 hours or more)</li> <li>▪ Five days in a row</li> </ul> <p><b>! IMPORTANT:</b> Attendant is eligible if either of the above choices are selected.</p> <p><input type="checkbox"/> Attendant does not live with the Member.</p>

Part 2: Cancelling Live-In Exemption
<p><b>Select if applies:</b></p> <p><input type="checkbox"/> Attendant no longer lives with the Member they provide services to.</p>

Agree and Sign	
<p>The Attendant and Employer confirm:</p> <ul style="list-style-type: none"> <li>▪ We have read all of this form</li> <li>▪ The details provided are accurate and complete</li> <li>▪ We must inform Public Partnerships when the Attendant no longer lives with the Member</li> <li>▪ We agree to accept the risks if we fail to inform Public Partnerships</li> <li>▪ We know that all hours including overtime (over 40 hours per workweek) will be paid at regular hourly rates</li> </ul>	
<p><b>Attendant Signature:</b> <input type="text"/></p> <p><b>Member or Employer or Representative Signature:</b> <input type="text"/></p>	<p><b>Date:</b> <input type="text"/></p> <p><b>Date:</b> <input type="text"/></p>



# TAX EXEMPTIONS

**Attendant Name**

First:  Last:  PPL ID:

**Member Name**

First:  Last:  PPL ID:

**Employer Name (this must be completed)**

First:  Last:

The statements below are used to determine the tax exemptions that may apply to you and the Employer, based on IRS regulations and applicable Federal/State tax laws. As a reminder, Public Partnerships LLC is not your Employer.

For more information please visit: <http://www.publicpartnerships.com>

Please complete Part 1 and Part 2.

**Part 1 (you must select one of the following statements)**

- I am the spouse of the employer.
- I am the parent of the employer (including legally adopted children).
  - Select all that apply:**
  - I also provide care for my grandchild or step-grandchild in my child's home.
  - My grandchild or step-grandchild is under 18 or has a physical or mental condition that requires personal care of an adult for at least four weeks in a row during the calendar quarter in which services are performed.
  - My child (son or daughter) is widowed, divorced, not remarried or living with a spouse who has a mental or physical condition so the spouse cannot care for my grandchild for at least four weeks in a row during the calendar quarter in which services are performed.
- I am the child of the employer (including legally adopted children).
- I am not the spouse, parent, or child of the employer.

**Part 2 (select all that apply)**

- I am a full-time student.
- This job of performing household services (respite) is my primary job.
- I am a non-resident alien temporarily in the United States on an F-1, J-1, M-1 or Q-1 visa admitted to the US for providing domestic services.

**! IMPORTANT:** If your information changes you must report it.

**Agree and Sign**

- The Attendant confirms:
- I read this all of this form.
  - The details provided are accurate and complete.
  - Any false statement on this form may result in the Attendants dismissal.
  - This document is not a contract between the signing Parties, PPL or the State.
  - Employment depends verifying my right to work in the US.

**Attendant Signature:**

**Date:**



# Employment Eligibility Verification

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

USCIS  
Form I-9

OMB No.1615-0047

Expires 07/31/2026

**START HERE: Employers must ensure the form instructions are available to employees when completing this form. Employers are liable for failing to comply with the requirements for completing this form. See below and the [Instructions](#).**

**ANTI-DISCRIMINATION NOTICE:** All employees can choose which acceptable documentation to present for Form I-9. Employers cannot ask employees for documentation to verify information in **Section 1**, or specify which acceptable documentation employees must present for **Section 2** or Supplement B, Reverification and Rehire. Treating employees differently based on their citizenship, immigration status, or national origin may be illegal.

**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 (if any)	Other Last Names Used (if any)	
Address (Street Number and Name)			Apt. Number (if any)	City or Town		State ZIP Code
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number		Employee's Email Address			Employee's Telephone Number
<b>I am aware that federal law provides for imprisonment and/or fines for false statements, or the use of false documents, in connection with the completion of this form. I attest, under penalty of perjury, that this information, including my selection of the box attesting to my citizenship or immigration status, is true and correct.</b>	Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):					
	<input type="checkbox"/> 1. A citizen of the United States					
	<input type="checkbox"/> 2. A noncitizen national of the United States (See Instructions.)					
	<input type="checkbox"/> 3. A lawful permanent resident (Enter USCIS or A-Number.)					
<input type="checkbox"/> 4. A noncitizen (other than <b>Item Numbers 2. and 3.</b> above) authorized to work until (exp. date, if any)						
If you check <b>Item Number 4.</b> , enter one of these:						
USCIS A-Number		OR	Form I-94 Admission Number		OR	Foreign Passport Number and Country of Issuance
Signature of Employee					Today's Date (mm/dd/yyyy)	

**If a preparer and/or translator assisted you in completing Section 1, that person MUST complete the [Preparer and/or Translator Certification](#) on Page 3.**

**Section 2. Employer Review and Verification:** Employers or their authorized representative must complete and sign **Section 2** within three business days after the employee's first day of employment, and must physically examine, or examine consistent with an alternative procedure authorized by the Secretary of DHS, documentation from List A OR a combination of documentation from List B and List C. Enter any additional documentation in the Additional Information box; see Instructions.

	List A	OR	List B	AND	List C
<b>Document Title 1</b>					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
<b>Document Title 2 (if any)</b>	<b>Additional Information</b>				
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
<b>Document Title 3 (if any)</b>					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					

Check here if you used an alternative procedure authorized by DHS to examine documents.

<b>Certification: I attest, under penalty of perjury, that (1) I have examined the documentation presented by the above-named employee, (2) the above-listed documentation appears 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.</b>		First Day of Employment (mm/dd/yyyy):
Last Name, First Name and Title of Employer or Authorized Representative		Signature of Employer or Authorized Representative
		Today's Date (mm/dd/yyyy)
Employer's Business or Organization Name		Employer's Business or Organization Address, City or Town, State, ZIP Code

For reverification or rehire, complete [Supplement B, Reverification and Rehire](#) on Page 4.

## LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

\* Documents extended by the issuing authority are considered unexpired.

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

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

LIST A Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity	AND	LIST C Documents that Establish Employment Authorization
<ol style="list-style-type: none"> <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 an individual temporarily authorized to work for a specific employer because of his or her status or parole:               <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 individual's status or parole 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               <p style="margin-left: 20px;">For examples, see <a href="#">Section 7</a> and <a href="#">Section 13</a> of the M-274 on <a href="https://uscis.gov/i-9-central">uscis.gov/i-9-central</a>.</p> <p style="margin-left: 20px;">The Form I-766, Employment Authorization Document, is a List A, <b>Item Number 4</b>, document, not a List C document.</p> </li> </ol>
<p><b>Acceptable Receipts</b></p> <p>May be presented in lieu of a document listed above for a temporary period.</p> <p>For receipt validity dates, see the M-274.</p>				
<ul style="list-style-type: none"> <li>• Receipt for a replacement of a lost, stolen, or damaged List A document.</li> <li>• Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual.</li> <li>• Form I-94 with "RE" notation or refugee stamp issued to a refugee.</li> </ul>	OR	<p>Receipt for a replacement of a lost, stolen, or damaged List B document.</p>	AND	<p>Receipt for a replacement of a lost, stolen, or damaged List C document.</p>

\*Refer to the Employment Authorization Extensions page on [I-9 Central](#) for more information.



# Supplement A, Preparer and/or Translator Certification for Section 1

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

**USCIS**  
**Form I-9**  
**Supplement A**  
OMB No. 1615-0047  
Expires 07/31/2026

Last Name ( <i>Family Name</i> ) from <b>Section 1</b> .	First Name ( <i>Given Name</i> ) from <b>Section 1</b> .	Middle initial (if any) from <b>Section 1</b> .
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**Instructions:** This supplement must be completed by any preparer and/or translator who assists an employee in completing Section 1 of Form I-9. The preparer and/or translator must enter the employee's name in the spaces provided above. Each preparer or translator must complete, sign, and date a separate certification area. Employers must retain completed supplement sheets with the employee's completed Form I-9.

**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		Date ( <i>mm/dd/yyyy</i> )	
Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )		Middle Initial ( <i>if any</i> )
Address ( <i>Street Number and Name</i> )	City or Town	State	ZIP Code

**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		Date ( <i>mm/dd/yyyy</i> )	
Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )		Middle Initial ( <i>if any</i> )
Address ( <i>Street Number and Name</i> )	City or Town	State	ZIP Code

**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		Date ( <i>mm/dd/yyyy</i> )	
Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )		Middle Initial ( <i>if any</i> )
Address ( <i>Street Number and Name</i> )	City or Town	State	ZIP Code

**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		Date ( <i>mm/dd/yyyy</i> )	
Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )		Middle Initial ( <i>if any</i> )
Address ( <i>Street Number and Name</i> )	City or Town	State	ZIP Code



# Supplement B, Reverification and Rehire (formerly Section 3)

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

USCIS  
Form I-9  
Supplement B  
OMB No. 1615-0047  
Expires 07/31/2026

Last Name ( <i>Family Name</i> ) from Section 1.	First Name ( <i>Given Name</i> ) from Section 1.	Middle initial (if any) from Section 1.
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**Instructions:** This supplement replaces Section 3 on the previous version of Form I-9. Only use this page if your employee requires reverification, is rehired within three years of the date the original Form I-9 was completed, or provides proof of a legal name change. Enter the employee's name in the fields above. Use a new section for each reverification or rehire. Review the Form I-9 instructions before completing this page. Keep this page as part of the employee's Form I-9 record. Additional guidance can be found in the [Handbook for Employers: Guidance for Completing Form I-9 \(M-274\)](#)

Date of Rehire ( <i>if applicable</i> )	New Name ( <i>if applicable</i> )		
Date ( <i>mm/dd/yyyy</i> )	Last Name (Family Name)	First Name (Given Name)	Middle Initial
Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.			
Document Title	Document Number (if any)	Expiration Date (if any) ( <i>mm/dd/yyyy</i> )	
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 documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.			
Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date ( <i>mm/dd/yyyy</i> )	
Additional Information (Initial and date each notation.)			<input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents.

Date of Rehire ( <i>if applicable</i> )	New Name ( <i>if applicable</i> )		
Date ( <i>mm/dd/yyyy</i> )	Last Name (Family Name)	First Name (Given Name)	Middle Initial
Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.			
Document Title	Document Number (if any)	Expiration Date (if any) ( <i>mm/dd/yyyy</i> )	
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 documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.			
Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date ( <i>mm/dd/yyyy</i> )	
Additional Information (Initial and date each notation.)			<input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents.

Date of Rehire ( <i>if applicable</i> )	New Name ( <i>if applicable</i> )		
Date ( <i>mm/dd/yyyy</i> )	Last Name (Family Name)	First Name (Given Name)	Middle Initial
Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.			
Document Title	Document Number (if any)	Expiration Date (if any) ( <i>mm/dd/yyyy</i> )	
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 documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.			
Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date ( <i>mm/dd/yyyy</i> )	
Additional Information (Initial and date each notation.)			<input type="checkbox"/> Check here if you used an alternative procedure authorized by DHS to examine documents.

## 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.**

# 2023

<b>Step 1: 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 <b>Married filing separately</b> <input type="checkbox"/> <b>Married filing jointly</b> or <b>Qualifying surviving spouse</b> <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, 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: Claim Dependent and Other Credits</b>	If your total 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 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 <b>pay period</b> . .	<b>4(c)</b>	\$

<b>Step 5: Sign Here</b>	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.		
	<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)
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## 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