

# **Contents of Your Employee Commencement Package**

1. Employment Commencement Record
2. Employment Eligibility Verification – USCIS-Form I-9
  - 2.1. Driver's License
  - 2.2. Social Security Card

**OR**

**2.3. U.S. Passport**
3. Federal Form W-4 Withholding Certification
4. New York State IT-2104 Withholding Certification
5. Additional State Withholding Certification  
(only if you live outside New York State)
6. 9. IEI Annual Holidays Schedule (current year)
10. Links to IEI's Sexual Harassment Training Course
11. Sexual Harassment Policy for All New York State Employees

INTERACTIVE ELEMENTS INCORPORATED  
EMPLOYMENT COMMENCEMENT RECORD

(Please Print Clearly)

Last Name:

First Name:

Middle Name:

Street Address:

Home Phone:

Mobile Phone:

eMail Address:

Soc Sec No.:

Date of Birth:

Emergency Contact:

Name:

Daytime Phone:

Nighttime Phone:

Mobile Phone:

eMail Address:

Signature

Date:

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FOR IEI USE BELOW

IEI Employee ID:

IEI Employee Title:

IEI Start Date:

Hourly Rate:

Initial Job Code(s):

Initial Job Title:

Initial No. of Vacation Days:



# 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
<p>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.</p>		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 Item Numbers 2. and 3. above) authorized to work until (exp. date, if any)		
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
Document Title 1				
Issuing Authority				
Document Number (if any)				
Expiration Date (if any)				
Document Title 2 (if any)		Additional Information		
Issuing Authority				
Document Number (if any)				
Expiration Date (if any)				
Document Title 3 (if any)				
Issuing Authority				
Document Number (if any)				
Expiration Date (if any)				
Check here if you used an alternative procedure authorized by DHS to examine documents.				
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.			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
<p>1. U.S. Passport or U.S. Passport Card</p> <p>2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)</p> <p>3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa</p> <p>4. Employment Authorization Document that contains a photograph (Form I-766)</p> <p>5. For an individual temporarily authorized to work for a specific employer because of his or her status or parole:</p> <ul style="list-style-type: none"> <li>a. Foreign passport; and</li> <li>b. Form I-94 or Form I-94A that has the following:           <ul 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> </ul> </li> </ul> <p>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</p>		<p>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</p> <p>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</p> <p>3. School ID card with a photograph</p> <p>4. Voter's registration card</p> <p>5. U.S. Military card or draft record</p> <p>6. Military dependent's ID card</p> <p>7. U.S. Coast Guard Merchant Mariner Card</p> <p>8. Native American tribal document</p> <p>9. Driver's license issued by a Canadian government authority</p> <p><b>For persons under age 18 who are unable to present a document listed above:</b></p> <p>10. School record or report card</p> <p>11. Clinic, doctor, or hospital record</p> <p>12. Day-care or nursery school record</p>	<p>1. A Social Security Account Number card, unless the card includes one of the following restrictions:</p> <ul 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> </ul> <p>2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)</p> <p>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</p> <p>4. Native American tribal document</p> <p>5. U.S. Citizen ID Card (Form I-197)</p> <p>6. Identification Card for Use of Resident Citizen in the United States (Form I-179)</p> <p>7. Employment authorization document issued by the Department of Homeland Security</p> <p>For examples, see <a href="#">Section 7</a> and <a href="#">Section 13</a> of the M-274 on <a href="http://uscis.gov/i-9-central">uscis.gov/i-9-central</a>.</p> <p>The Form I-766, Employment Authorization Document, is a List A, <b>Item Number 4.</b> document, not a List C document.</p>

### Acceptable Receipts

May be presented in lieu of a document listed above for a temporary period.

For receipt validity dates, see the M-274.

<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>	<p>Receipt for a replacement of a lost, stolen, or damaged List C document.</p>
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\*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 (mm/dd/yyyy)	
Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )		Middle Initial (if any)
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 (mm/dd/yyyy)	
Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )		Middle Initial (if any)
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 (mm/dd/yyyy)	
Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )		Middle Initial (if any)
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 (mm/dd/yyyy)	
Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )		Middle Initial (if any)
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 (mm/dd/yyyy)	Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )	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) (mm/dd/yyyy)
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**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 (mm/dd/yyyy)
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Additional Information (Initial and date each notation.)

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 (mm/dd/yyyy)	Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )	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) (mm/dd/yyyy)
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**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 (mm/dd/yyyy)
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Additional Information (Initial and date each notation.)

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 (mm/dd/yyyy)	Last Name ( <i>Family Name</i> )	First Name ( <i>Given Name</i> )	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) (mm/dd/yyyy)
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**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 (mm/dd/yyyy)
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Additional Information (Initial and date each notation.)

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



# Instructions for Form I-9, 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

**Anti-Discrimination Notice:** Employers must allow all employees to choose which acceptable documentation to present for Form I-9. Employers cannot ask employees for documentation to verify information entered in **Section 1**, or specify which acceptable documentation employees must present for **Section 2** or **Supplement B, Reverification and Rehire**. Employees do NOT need to prove their citizenship, immigration status, or national origin when establishing their employment authorization for Form I-9 or E-Verify. Requesting such proof or any specific document from employees based on their citizenship, immigration status, or national origin, may be illegal. Similarly, discriminating against employees in hiring, firing, recruitment, or referral for a fee, based on citizenship, immigration status, or national origin may be illegal. Employers should not reject acceptable documentation due to a future expiration date. For more information on how to avoid discrimination or how to report it, contact the Immigrant and Employee Rights Section in the Department of Justice's Civil Rights Division at [www.justice.gov/ier](http://www.justice.gov/ier).

## Purpose of Form I-9

Employers and employees must complete their respective sections of Form I-9. The form is used to document verification of the identity and employment authorization of each new employee (both U.S. citizen and noncitizen) hired after November 6, 1986, to work in the United States. In the Commonwealth of the Northern Mariana Islands (CNMI), employers must complete Form I-9 to document the verification of the identity and employment authorization of each new employee (both U.S. citizen and noncitizen) hired after November 27, 2011.

## Definitions

**Employee:** A person who performs labor or services in the United States for an employer in return for wages or other remuneration. The term “employee” does not include individuals who do not receive any form of remuneration (e.g., volunteers), independent contractors, or those engaged in certain casual domestic employment.

**Employer:** A person or entity, including an agent or anyone acting directly or indirectly in the interest thereof, who engages the services or labor of an employee to be performed in the United States for wages or other remuneration. This includes recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors.

**Authorized Representative:** Any person an employer designates to complete and sign Form I-9 on the employer's behalf. Employers are liable for any statutory and regulatory violations made in connection with the form or the verification process, including any violations committed by any individual designated to act on the employer's behalf.

**Preparer and/or Translator:** Any individual who helps the employee complete or translates **Section 1** for the employee.

## General Instructions

Form I-9 consists of:

- **Section 1:** Employee Information and Attestation
- **Section 2:** Employer Review and Verification
- Lists of Acceptable Documents
- Supplement A, Preparer and/or Translator Certification for Section 1
- Supplement B, Reverification and Rehire (formerly Section 3)

## **EMPLOYEES**

Employees must complete and sign **Section 1** of Form I-9 no later than the first day of employment (i.e., the date the employee begins performing labor or services in the United States in return for wages or other remuneration). Employees may complete **Section 1** before the first day of employment, but cannot complete the form before acceptance of an offer of employment.

## **EMPLOYERS**

Employers in the United States, except Puerto Rico, must complete the English-language version of Form I-9. Only employers located in Puerto Rico may complete the Spanish-language version of Form I-9 instead of the English-language version. Any employer may use the Spanish-language form and instructions as a translation tool.

All employers must:

- Make the instructions for Form I-9 and Lists of Acceptable Documents available to the employee when completing the Form I-9 and when requesting that the employee present documentation to complete Supplement B, Reverification and Rehire. See page 5 for more information.
- Ensure that the employee completes **Section 1**.
- Complete **Section 2** within three business days after the employee's first day of employment. If you hire an individual for less than three business days, complete **Section 2** no later than the first day of employment.
- Complete Supplement B, Reverification and Rehire when applicable.
- Leave a field blank if it does not apply and allow employees to leave fields blank in **Section 1**, where appropriate.
- Retain completed forms. You are not required to retain or store the page(s) containing the Lists of Acceptable Documents or the instructions for Form I-9. Do not mail completed forms to U.S. Citizenship and Immigration Services (USCIS) or Immigration and Customs Enforcement (ICE).

Additional guidance about how to complete Form I-9 may be found in the [\*\*Handbook for Employers: Guidance for Completing Form I-9 \(M-274\)\*\*](#) and on [\*\*I-9 Central\*\*](#).

### **Section 1: Employee Information and Attestation**

#### **Step 1: Employee completes Section 1 no later than the first day of employment.**

- All employees must provide their current legal name, complete address, and date of birth. If other fields do not apply, leave them blank.
- When completing the name fields, enter your current legal name and any last names you previously used, including any hyphens or punctuation. If you only have one name, enter it in the Last Name field and then enter "Unknown" in the First Name field.
- Providing your 9-digit Social Security number in the Social Security number field is voluntary, unless your employer participates in E-Verify. See page 5 for instructions related to E-Verify. Do not enter an Individual Taxpayer Identification Number (ITIN) as your Social Security number.

#### **Step 2: Attest to your citizenship or immigration status.**

You must select one box to attest to your citizenship or immigration status.

- 1. A citizen of the United States.**
- 2. A noncitizen national of the United States:** An individual born in American Samoa, certain former citizens of the former Trust Territory of the Pacific Islands, and certain children of noncitizen nationals born abroad.
- 3. A lawful permanent resident:** An individual who is not a U.S. citizen and who resides in the United States under legally recognized and lawfully recorded permanent residence as an immigrant.

Conditional residents should select this status. Asylees and refugees should NOT select this status; they should instead select "A noncitizen authorized to work." If you select "lawful permanent resident," enter your 7- to 9-digit USCIS Number (A-Number) in the space provided.

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- 4. A noncitizen (other than Item Numbers 2. and 3. above) authorized to work:** An individual who has authorization to work but is not a U.S. citizen, noncitizen national, or lawful permanent resident.

If you select this box, enter the date that your employment authorization expires, if any, in the space provided. In most cases, your employment authorization expiration date is found on the documentation evidencing your employment authorization. If your employment authorization documentation has been automatically extended by the issuing authority, enter the expiration date of the automatic extension in this space.

- Refugees, asylees, and certain citizens of the Federated States of Micronesia, the Republic of the Marshall Islands, or Palau, and other noncitizens authorized to work whose employment authorization does not have an expiration date, should enter N/A in the Expiration Date field.

Employees who select "a noncitizen authorized to work" must enter **one** of the following to complete **Section 1**:

- (1) **USCIS Number/A-Number** (7 to 9 digits);
- (2) **Form I-94 Admission Number** (11 digits); or
- (3) **Foreign Passport Number and the Country of Issuance**

Your employer may not ask for documentation to verify the information you entered in **Section 1**.

**Step 3: Sign and enter the date you signed Section 1. Do NOT back-date this field.**

**Step 4: Preparer and/or translator completes a Preparer and/or Translator Certification, if applicable.**

If a preparer and/or translator assists an employee in completing Section 1, that person must complete a Certification area on Supplement A, Preparer and/or Translator Certification for Section 1, located on Page 3 of Form I-9. There is no limit to the number of preparers and/or translators an employee may use. Each preparer and/or translator must complete and sign a separate Certification area. Employers must ensure that they retain any additional pages with the employee's completed Form I-9. If the employee does not use a preparer or translator, employers are not required to provide or retain Supplement A.

**Step 5: Present Form I-9 Documentation**

Within three business days after your first day of employment, you, the employee, must present to your employer original, acceptable, and unexpired documentation that establishes your identity and employment authorization. For example, if you begin employment on Monday, you must present documentation on or before the Thursday of that week. However, if you were hired to work for less than three business days, you must present documentation no later than the first day of employment.

Choose which documentation to present to your employer from the Lists of Acceptable Documents. An employer cannot specify which documentation you may present from the Lists of Acceptable Documents. You may present either: 1.) one selection from List A or 2.) a combination of one selection from List B and one selection from List C. In certain cases, you may also present an acceptable receipt for List A, B, or C documents. For more information on receipts, refer to the M-274.

- List A documentations show both identity and employment authorization. Some documentation must be presented together to be considered acceptable List A documentation. If you present acceptable List A documentation, you should not be asked to present List B and List C documentation.
- List B documentation shows identity only and List C documentation shows employment authorization only. If you present acceptable List B and List C documentation, you should not be asked to present List A documentation. Guidance is available in the M-274 if you are under the age of 18 or have a disability (special placement) and cannot provide List B documentation.

Your employer must physically examine the documentation you present to complete Form I-9, or examine them consistent with an alternative procedure authorized by the Secretary of DHS. If your documentation reasonably appears to be genuine and to relate to you, your employer must accept the documentation. If your documentation does not reasonably appear to be genuine or to relate to you, your employer must reject it and provide you with an opportunity to present other documentation. Your employer may choose to make copies of your documentation, but must return the original(s) to you. Your employer may not ask for documentation to verify the information you entered in **Section 1**.

## **Section 2: Employer Review and Verification**

Before completing **Section 2**, you, the employer, should review **Section 1**. If you find any errors or missing information in **Section 1**, the employee must correct the error, and then initial and date the correction.

You may designate an authorized representative to act on your behalf to complete **Section 2**.

You or your authorized representative must complete **Section 2** by physically examining evidence of the employee's identity and employment authorization within three business days after the employee's first day of employment. For example, if an employee begins employment on Monday, you must review the employee's documentation and complete **Section 2** on or before the Thursday of that week. However, if the individual will work for less than three business days, **Section 2** must be completed no later than the first day of employment.

### **Step 1: Enter information from the documentation the employee presents.**

You, the employer or authorized representative, must either physically examine, or examine consistent with an alternative procedure authorized by the Secretary of DHS, the original, acceptable, and unexpired documentation the employee presents from the Lists of Acceptable Documents to complete the applicable document fields in **Section 2**. You cannot specify which documentation an employee may present from these Lists of Acceptable Documents. A document is acceptable if it reasonably appears to be genuine and to relate to the person presenting it. Photocopies, except for certified copies of birth certificates, are not acceptable for Form I-9. Employees must present one selection from List A or a combination of one selection from List B and one selection from List C.

You may use common abbreviations for states, document titles, or issuing authorities, such as: "DL" for driver's license, and "SSA" for Social Security Administration. Refer to the M-274 for abbreviation suggestions.

#### **List A documentation shows both identity and employment authorization.**

- Enter the required information from the List A documentation in the first set of document entry fields in the List A column. Some List A documentation consists of a combination of documents that must be presented together to be considered acceptable List A documentation. If the employee presents a combination of documents for List A, use the second and third sets of document entry fields in the List A column. Use the Additional Information space, as necessary, for additional documents. When entering document information in this space, ensure you record all available document information, such as the document title, issuing authority, document number and expiration date.
- If an employee presents acceptable List A documentation, do not ask the employee to present List B and List C documentation.

#### **List B documentation shows identity only, and List C documentation shows employment authorization only.**

- If an employee presents acceptable List B and List C documentation, enter the required information from the documentation under each corresponding column and do not ask the employee to present List A documentation.
- If an employee under the age of 18 or with disabilities (special placement) cannot provide List B documentation, see the M-274 for guidance.

In certain cases, the employee may present an acceptable receipt for List A, B, or C documentation. For more information on receipts, refer to the Lists of Acceptable Documents and the M-274.

#### **Photocopies**

- You may make photocopies of the documentation examined but must return the original documentation to the employee.
- You must retain any photocopies you make with Form I-9 in case of an inspection by DHS, the Department of Labor, or the Department of Justice, Civil Rights Division, Immigrant and Employee Rights Section.

### **Step 2: Enter additional information, if necessary.**

Use the Additional Information field to record any additional information required to complete **Section 2**, or any updates that are necessary once **Section 2** is complete. Initial and date each additional notation. See the M-274 for more information. Such notations include, but are not limited to:

- Those required by DHS, such as extensions of employment authorization or a document's expiration date.
- Replacement document information if a receipt was previously presented.
- Additional documentation that may be presented by certain nonimmigrant employees.

You may also enter optional information, such as termination dates, form retention dates, and E-Verify case numbers, if applicable.

**Step 3: Select the box in the Additional Information area if you used an alternate procedure for document examination authorized by the Secretary of DHS.**

You must select this box if you used an alternative procedure authorized by DHS to examine the documents. You may refer to the M-274 for guidance on implementing alternative procedures for document examination approved by the Secretary of DHS.

**Step 4: Complete the employer certification.**

Employers or their authorized representatives, if applicable, must complete all applicable fields in this area, and sign and date where indicated.

### **Reverification and Rehire**

To reverify an employee's work authorization or document an employee's rehire, use Supplement B, Reverification and Rehire (formerly Section 3). Employers need only complete and retain the supplement page when employment authorization reverification is required. Employers may choose to document a rehire on the supplement as well. Enter the employee's name at the top of each supplement page you use. In the New Name field, record any change the employee reports at the time of reverification or rehire. Use a new section of the supplement for each instance of a reverification or rehire, sign and date that section when completed, and attach it to the employee's completed Form I-9. Use additional supplement pages as necessary. Use the Additional Information fields if the employee's documentation presented for reverification requires future updates.

#### **Reverifications**

When reverification is required, you must reverify the employee by the earlier of the employment authorization expiration date stated in Section 1 (if any), or the expiration date of the List A or List C employment authorization documentation recorded in Section 2. Employers should complete any subsequent reverifications, if required, by the expiration date of the List A or List C documentation entered during the employee's most recent reverification.

For reverification, employees must present acceptable documentation from either List A or List C showing their continuing authorization to work in the United States. You must allow employees to choose which acceptable documentation to present for reverification. Employees are not required to show the same type of document they presented previously. Enter the documentation information in the appropriate fields provided.

You should not reverify the employment authorization of U.S. citizens and noncitizen nationals, or lawful permanent residents (including conditional residents) who presented a Permanent Resident Card (Form I-551) or other employment authorization documentation that is not subject to reverification (such as an unrestricted Social Security card).

Reverification does not apply to List B documentation. Reverification may not apply to certain noncitizens. See the M-274 for more information about when reverification may not be required.

#### **Rehires**

If you rehire an employee within three years from the date the employee's Form I-9 was first completed, you may complete the supplement and attach it to the employee's previously completed Form I-9. If the employee remains employment-authorized, as indicated on the previously completed Form I-9, record the date of rehire and any name changes. If the employee's employment authorization or List A or C documents have expired, you must reverify the employee as described above.

Alternatively, you may complete a new Form I-9 for rehired employees. You must complete a new Form I-9 for any employee you rehired more than three years after you originally completed a Form I-9 for that employee.

## **Employee and Employer Instructions Related E-Verify**

E-Verify uses Form I-9 information to confirm employees' employment eligibility. For more information, go to [www.e-verify.gov](http://www.e-verify.gov) or contact us at [www.e-verify.gov/contact-us](http://www.e-verify.gov/contact-us).

For employees of employers who participate in E-Verify:

- You must provide your Social Security number in the Social Security number field in **Section 1**.
  - If you have applied for, but have not yet received, your Social Security number, you should leave the field blank until you receive the number. Update this field once you receive it, and initial and date the notation.
  - If you can present acceptable identity and employment authorization documentation to complete Form I-9, you may begin working while waiting to receive your Social Security number.
- Providing your email address and telephone number in **Section 1** will allow you to receive notifications associated with your E-Verify case.
- If you present a List B document to your employer, it must contain a photograph.

For E-Verify employers:

- Ensure employees enter their Social Security number in **Section 1**.
- You must only accept List B documentation that contains a photograph. This applies to individuals under the age of 18 and individuals with disabilities.
- You must retain photocopies of certain documentation.

## **What is the Filing Fee?**

There is no fee for completing Form I-9. This form is not filed with USCIS or any other government agency. Form I-9 must be retained by the employer and made available for inspection by U.S. Government officials as specified in the “**DHS Privacy Notice**” below.

## **USCIS Forms and Information**

Employers may photocopy or print blank Forms I-9. To ensure you are using the latest version of this form and corresponding instructions, visit the USCIS website at [www.uscis.gov/i-9](http://www.uscis.gov/i-9). You may order paper forms at [www.uscis.gov/forms/forms-by-mail](http://www.uscis.gov/forms/forms-by-mail) or by contacting the USCIS Contact Center at **1-800-375-5283** or **1-800-767-1833** (TTY).

For additional guidance about Form I-9, employers and employees should refer to the [Handbook for Employers: Guidance for Completing Form I-9 \(M-274\)](#) or USCIS' Form I-9 website at [www.uscis.gov/i-9-central](http://www.uscis.gov/i-9-central).

You can obtain information about Form I-9 by e-mailing USCIS at [L-9Central@uscis.dhs.gov](mailto:L-9Central@uscis.dhs.gov). Employers may call **1-888-464-4218** or **1-877-875-6028** (TTY). Employees may call the USCIS employee hotline at **1-888-897-7781** or **1-877-875-6028** (TTY).

## **Retaining Completed Forms I-9**

An employer must retain Form I-9, including any supplement pages, on which the employee and employer (or authorized representative) entered data, as well as any photocopies made of the documentation the employee presented, for as long as the employee works for the employer. When employment ends, the employer must retain the individual's Form I-9 and all attachments for one year from the date employment ends, or three years after the first day of employment, whichever is later. In the case of recruiters or referrers for a fee (only applicable to those that are agricultural associations, agricultural employers, or farm labor contractors), the retention period is three years after the first day of employment.

Completed Forms I-9 and all accompanying documents should be stored in a safe and secure location. Employers should ensure that the information employees provide on Form I-9 is used only as stated in the DHS Privacy Notice below.

Form I-9 may be generated, signed, and retained electronically, in compliance with Department of Homeland Security regulations at 8 CFR section 274a.2. Employers creating, modifying, or storing Form I-9 electronically are encouraged to review these and any other relevant standards for electronic signature, and the indexing, security, and documentation of electronic Form I-9 data.

## **Penalties**

Employers may be subject to penalties if Form I-9 is not properly completed or for employment discrimination occurring during the employment eligibility verification process. See 8 U.S.C. section 1324a and section 1324b, 8 CFR section 274a.10 and 28 CFR Part 44. Individuals may also be prosecuted for knowingly and willfully entering false information, or for presenting fraudulent documentation, to complete Form I-9.

**Employees:** By signing **Section 1** of this form, employees attest under penalty of perjury (28 U.S.C. section 1746) that the information they provided, along with the citizenship or immigration status they select, and all information and documentation they provide to their employer, is true and correct, and they are aware that they may face penalties provided by law and may be subject to criminal prosecution for knowingly and willfully making false statements or using false documentation when completing this form. Further, falsely attesting to U.S. citizenship may subject employees to penalties or removal proceedings, and may adversely affect an employee's ability to seek future immigration benefits.

**Employers:** By signing **Sections 2 and 3**, as applicable, employers attest under penalty of perjury (28 U.S.C. section 1746) that they have physically examined the documentation presented by the employee, that the documentation reasonably appears to be genuine and to relate to the employee named, that to the best of their knowledge the employee is authorized to work in the United States, that the information they enter in **Section 2** is complete, true, and correct to the best of their knowledge, and that they are aware that they may face civil or criminal penalties provided by law and may be subject to criminal prosecution for knowingly and willfully making false statements or knowingly accepting false documentation when completing Form I-9.

## **DHS Privacy Notice**

**AUTHORITIES:** The information requested on this form, and the associated documents, are collected under the Immigration Reform and Control Act of 1986, Pub. L. 99-603 (8 U.S.C. 1324a).

**PURPOSE:** The primary purpose for providing the requested information on this form is for employers to verify the identity and employment authorization of their employees. Consistent with the requirements of the Immigration Reform and Control Act of 1986, employers use the Form I-9 to document the verification of the identity and employment authorization for new employees to prevent the unlawful hiring, or recruiting or referring for a fee, of individuals who are not authorized to work in the United States. This form is completed by both the employer and the employee and is ultimately retained by the employer.

**DISCLOSURE:** The information employees provide is voluntary. However, failure to provide the requested information, and acceptable documentation evidencing identity and authorization to work in the United States, may result in termination of employment. Failure of the employer to ensure proper completion of this form may result in the imposition of civil or criminal penalties against the employer. In addition, knowingly employing individuals who are not authorized to work in the United States may subject the employer to civil and/or criminal penalties.

**ROUTINE USES:** This information will be used by employers as a record of their basis for determining eligibility of an individual to work in the United States. The employer must retain this completed form and make it available for inspection by authorized officials of the Department of Homeland Security, Department of Labor, and Department of Justice, Civil Rights Division, Immigrant and Employee Rights Section. DHS may also share this information, as appropriate, for law enforcement purposes or in the interest of national security.

## **Paperwork Reduction Act**

An agency may not conduct or sponsor an information collection and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The public reporting burden for this collection of information is estimated at 34 minutes per response, when completing the form manually, and 25 minutes per response when using a computer to aid in completion of the form, including the time for reviewing instructions and completing and retaining the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: U.S. Citizenship and Immigration Services, Office of Policy and Strategy, Regulatory Coordination Division, 5900 Capital Gateway Drive, Mail Stop Number 2140, Camp Springs, MD 20588-0009; OMB No. 1615-0047. **Do not mail your completed Form I-9 to this address.**

**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>	(a) First name and middle initial	Last name	(b) Social security number
	Address		
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <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.

<b>Step 2: Multiple Jobs or Spouse Works</b>	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 . . . . . <input type="checkbox"/>		

**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   \$_____	3   \$_____
	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>Step 4 (optional): Other Adjustments</b>	(a) <b>Other income (not from jobs).</b> If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income . . . . .	4(a) \$_____
	(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 . . . . .	4(b) \$_____
	(c) <b>Extra withholding.</b> Enter any additional tax you want withheld each pay period . . . . .	4(c) \$_____

<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)

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

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



- 1 Enter an estimate of your 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 . . . . . 1 \$ \_\_\_\_\_
- 2 Enter: 
$$\left\{ \begin{array}{l} \bullet \$27,700 \text{ if you're married filing jointly or a qualifying surviving spouse} \\ \bullet \$20,800 \text{ if you're head of household} \\ \bullet \$13,850 \text{ if you're single or married filing separately} \end{array} \right\}$$
 . . . . . 2 \$ \_\_\_\_\_
- 3 If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-" . . . . . 3 \_\_\_\_\_
- 4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information . . . . . 4 \_\_\_\_\_
- 5 Add lines 3 and 4. Enter the result here and in **Step 4(b)** of Form W-4 . . . . . 5 \_\_\_\_\_

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

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

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

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

**Married Filing Jointly or Qualifying Surviving Spouse**

<b>Higher Paying Job</b> <b>Annual Taxable Wage &amp; Salary</b>	<b>Lower Paying Job Annual Taxable Wage &amp; Salary</b>											
	\$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**

<b>Higher Paying Job</b> <b>Annual Taxable Wage &amp; Salary</b>	<b>Lower Paying Job Annual Taxable Wage &amp; Salary</b>											
	\$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	\$1,870	\$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**

<b>Higher Paying Job</b> <b>Annual Taxable Wage &amp; Salary</b>	<b>Lower Paying Job Annual Taxable Wage &amp; Salary</b>											
	\$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	\$1,650	\$1,870	\$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	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	15,980	17,420	18,720	20,020
\$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



Department of Taxation and Finance

# Employee's Withholding Allowance Certificate

New York State • New York City • Yonkers

IT-2104

First name and middle initial	Last name	Your Social Security number
Permanent home address (number and street or rural route)	Apartment number	Single or Head of household <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher single rate
City, village, or post office	State	ZIP code

Are you a resident of New York City? ..... Yes  No   
Are you a resident of Yonkers? ..... Yes  No

**Before making any entries, see the Note below, and if applicable, complete the worksheet in the instructions.**

- 1 Total number of allowances you are claiming for New York State and Yonkers, if applicable (from line 19, if using worksheet) **1**  
2 Total number of allowances for New York City (from line 31, if using worksheet) **2**

**Use lines 3, 4, and 5 below to have additional withholding per pay period under special agreement with your employer.**

3 New York State amount .....	<b>3</b>
4 New York City amount .....	<b>4</b>
5 Yonkers amount .....	<b>5</b>

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

**Penalty** – A penalty of \$500 may be imposed for any false statement you make that decreases the amount of money you have withheld from your wages. You may also be subject to criminal penalties.

Employee's signature	Date
----------------------	------

**Employee:** Give this form to your employer and keep a copy for your records. Remember to review this form once a year and update it if needed.

**Note:** Single taxpayers with one job and zero dependents, enter 1 on lines 1 and 2 (if applicable). Married taxpayers with or without dependents, heads of household or taxpayers that expect to itemize deductions or claim tax credits, or both, complete the worksheet in the instructions. Visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: IT-2104-I) or scan the QR code below.

**Employer: Keep this certificate with your records.**

If any of the following apply, mark an X in each corresponding box, complete the additional information requested, and send an additional copy of this form to New York State. See **Employer** in the instructions. Visit [www.tax.nys.gov](http://www.tax.nys.gov) (search: IT-2104-I) or scan the QR code below.

A Employee claimed more than 14 exemption allowances for New York State ..... A

B Employee is a new hire or a rehire ... B  First date employee performed services for pay (mm-dd-yyyy) (see Box B instructions):

You may report new hire information online instead of mailing the form to New York State. Visit [www.nynewhire.com](http://www.nynewhire.com).

**Note:** Employers **must** report individuals under an **independent contractor arrangement** with contracts in excess of \$2,500 using the online reporting website above, **not** Form IT-2104.

Are dependent health insurance benefits available for this employee? ..... Yes  No

If Yes, enter the date the employee qualifies (mm-dd-yyyy):

Employer's name and address (Employer: complete this section only if you are sending a copy of this form to the New York State Tax Department.)	Employer identification number
---	--------------------------------

Scan here





# Instructions for Form IT-2104

## Employee's Withholding Allowance Certificate

### Overview

Form IT-2104 is completed by you, as an employee, and given to your employer to instruct them how much New York State (and New York City and Yonkers) tax to withhold from your pay and send to the New York State Tax Department on your behalf.

Your employer will use the information you provide on this form—including residency, marital status, and allowances—to withhold these taxes from your pay. The more allowances you claim, the lower the amount of tax your employer will withhold from your paycheck.

### Definition

**Allowances:** A withholding allowance is an exemption that lowers the amount of income tax your employer must deduct from your paycheck. A larger number of withholding allowances means a smaller New York income tax deduction from your paycheck, and a smaller number of allowances means a larger New York income tax deduction from your paycheck.

### Important information

The 2021-2022 New York State budget was signed into law on April 19, 2021. Changes to New York State personal income tax have caused withholding tax changes for taxpayers with taxable income:

- more than \$2,155,350, and who are married filing jointly or a qualifying surviving spouse;
- more than \$1,077,550, and who are single or married filing separately; or
- more than \$1,616,450, and who are head of household.

Accordingly, if you previously filed a Form IT-2104 and earn more than the amounts listed above, you should complete a new 2023 Form IT-2104 and give it to your employer.

### Changes effective beginning 2022

Form IT-2104 has been revised for tax year 2022. The worksheet and the charts below, used to compute withholding allowances or to enter an additional dollar amount on line 3, 4, or 5, have been revised. If you previously filed a Form IT-2104 and used the worksheet or charts, you should complete a new 2023 Form IT-2104 and give it to your employer.

### Who should file this form

Complete Form IT-2104 each year and file it with your employer if any of the following apply:

#### Life changes

- you are no longer a dependent
- you got married
- you became divorced or legally separated
- you had a child
- you moved into or out of New York City or Yonkers

#### Income changes

- your wages increased and you expect to earn \$107,650 or more during the tax year
- the total of your income and your spouse's income increased to \$107,650 or more for the tax year
- you have significantly more or less income from other sources or from another job, including self-employment

#### Job changes

- you started or ended a new job
- you are a covered employee of an employer that has elected to participate in the Employer Compensation Expense Program

#### Tax situation changes

- you itemize your deductions on your personal income tax return
- you are eligible for New York State credits (like the earned income, child and dependent care, or college tuition credits)
- you owed tax or received a large refund when you filed your personal income tax return for the past year
- you no longer qualify for exemption from withholding
- the IRS (Internal Revenue Service) advised you that you are entitled to fewer allowances than claimed on your original federal Form W-4 (submitted to your employer for tax year 2019 or earlier), and you claimed the disallowed allowances on your original Form IT-2104

## Tax years 2019 or earlier

If the most recent federal Form W-4 you submitted to your employer was for tax year 2019 or earlier, and you did not file New York State Form IT-2104, your employer may use the same number of allowances you claimed on your federal Form W-4. Due to differences in federal and New York State tax law, this may result in the wrong amount of tax withheld for New York State, New York City, and Yonkers.

## Tax years 2020 or later

If you submit a federal Form W-4 to your employer for tax year 2020 or later, and do not file New York State Form IT-2104, your employer may use zero as your number of allowances. For tax years 2020 or later, withholding allowances are no longer reported on federal Form W-4. This may result in the wrong amount of tax withheld for New York State, New York City, and Yonkers.

## How often to submit Form IT-2104 to your employer

When you start a new job, complete Form IT-2104. You should review the form you submitted for each job you have every year. Whenever your tax situation changes and you need to update the number of allowances you may claim, submit a new Form IT-2104 to your employer.

## Claiming the correct number of withholding allowances

### General information

#### Calculations

Calculate the number of withholding allowances you want to claim in Part 1 and Part 4 of the worksheet. If you want more tax withheld, you may claim fewer allowances.

#### Allowances you may not claim

You may not claim a withholding allowance for yourself or, if married, your spouse.

#### If you have more than one job

If you have more than one job, file a separate IT-2104 certificate with each of your employers. Be sure to claim only the total number of allowances that you are entitled to.

If you claim all your allowances at your higher-paying job and zero allowances at the lower-paying job, your withholding will better match your total tax liability.

#### Dependents

If you are a dependent of another taxpayer and expect to earn more than \$3,100, you should reduce your withholding allowances by one for each \$1,000 of income over \$2,500. This will help make sure your employer withholds enough tax. If you calculate a negative number of allowances (less than zero), see Claiming negative allowances and Additional dollar amounts.

#### Heads of households with only one job

If you will use the head-of-household filing status on your state income tax return, mark the *Single or Head of household* box on the front of this form. If you have only one job, you may also choose to claim two additional withholding allowances on line 15.

#### Single or head of household taxpayers with two or more jobs

If you are a single or head of household taxpayer, and your combined wages from all your jobs are under \$107,650, reduce the number of allowances by seven on line 1 and line 2 (if applicable) on the certificate you file with your higher-paying job employer. If you calculate a negative number of allowances (less than zero), see Claiming negative allowances below.

If you are a single or head of household taxpayer, and your combined wages from all your jobs are between \$107,650 and \$2,263,265, use the charts in Part 6 and enter the additional withholding dollar amount from the chart on line 3.

#### Married couples with both spouses working

If you and your spouse both work, you should each file a separate IT-2104 certificate with your respective employers.

If the higher wage-earning spouse claims all the allowances the couple is entitled to, and the lower wage-earning spouse claims zero allowances, your withholding will better match your total tax liability. **Do not** claim more total allowances than you are entitled to.

If your combined wages are:

- **less than \$107,650**, you should each mark an **X** in the box *Married, but withhold at higher single rate* on the certificate front, and divide the total number of allowances that you compute on line 19 and line 31 (if applicable) between you and your working spouse
- **\$107,650 or more**, use the charts in Part 5 and enter the additional withholding dollar amount on line 3

## **Married taxpayers with two or more jobs**

If you are a married taxpayer, and your combined wages from all your jobs are **\$107,650 or more**, use the charts in Part 5 and enter the additional withholding dollar amount from the chart on line 3 (Substitute the words Higher-paying job for Higher earner's wages within the chart).

## **Specific information**

Follow these instructions to make sure you withhold the correct amount, so that you will not owe additional tax when you file your income tax return.

### **Claiming more than 14 allowances**

If you claim more than 14 allowances, your employer **must send** a copy of your **Form IT-2104** to the New York State Tax Department. You may then be asked to verify your allowances. The Tax Department will review your certificate and notify your employer of any adjustments that must be made to either the filing status or number of withholding allowances permitted, or both.

### **Claiming negative allowances**

If you use the worksheet and calculate a negative number of allowances (less than zero) on lines 1 or 2 and your employer cannot accommodate negative allowances, **enter 0** and see *Additional dollar amounts* below.

### **Income from sources other than wages**

If you have more than \$1,000 of income from sources other than wages (such as self-employment income, interest, dividends, or alimony received) and do not make estimated tax payments for that income, reduce the number of allowances claimed on line 1 and line 2 (if applicable) of this form by one for each \$1,000 of nonwage income. If you calculate a negative number of allowances (less than zero), see *Claiming negative allowances* above.

If you have significant amounts of nonwage income (income that is not reported on federal Form W-2), you may also consider making quarterly estimated tax payments directly to the Tax Department. For more information, see *Estimated taxes, Form IT-2105-1, Instructions for Form IT-2105, Estimated Tax Payment Voucher for Individuals, or Need help?*.

### **Claiming other credits**

If you will be eligible to claim any credits **other** than the credits listed in the worksheet, such as an investment tax credit, you may claim additional allowances as follows:

1. Find your filing status and your New York adjusted gross income (NYAGI) in the chart below.
2. Divide the amount of the expected credit by the number indicated. (To determine the amount, see the instructions for the credit you are claiming.)
3. Enter the result (rounded to the nearest whole number) on line 14 of the Worksheet.

Single and NYAGI is:	Head of household and NYAGI is:	Married and NYAGI is:	Divide amount of expected credit by:
Less than \$215,400	Less than \$269,300	Less than \$323,200	60
Between \$215,400 and \$1,077,550	Between \$269,300 and \$1,616,450	Between \$323,200 and \$2,155,350	68
Between \$1,077,550 and \$5,000,000	Between \$1,616,450 and \$5,000,000	Between \$2,155,350 and \$5,000,000	96
Between \$5,000,000 and \$25,000,000	Between \$5,000,000 and \$25,000,000	Between \$5,000,000 and \$25,000,000	100
Over \$25,000,000	Over \$25,000,000	Over \$25,000,000	110

**Example:** You are married and expect your New York adjusted gross income to be less than \$323,200. In addition, you expect to receive a flow-through of an investment tax credit from the S corporation of which you are a shareholder. The investment tax credit will be \$160. Divide the expected credit by 60.  $160/60 = 2.6667$ . The additional withholding allowance would be 3. Enter 3 on line 14.

### **Additional dollar amounts**

To ask your employer to withhold an additional dollar amount each pay period, complete lines 3, 4, and 5 on Form IT-2104, as applicable.

In most instances, if you calculate a negative number of allowances and your employer cannot accommodate that, you should ask to withhold these amounts **for each negative allowance claimed**:

- New York State (line 3): an additional \$1.85 of tax withheld per week
- New York City (line 4): an additional \$0.80 of tax withheld per week
- Yonkers residents (line 5): an additional 16.75% (.1675) of the New York State amount

**Note:** The additional amounts provided in these instructions or calculated using the charts in Part 5 or Part 6 are accurate for a **weekly** payroll. Therefore, if you are not paid on a weekly basis, you will need to adjust the dollar amounts that you calculate.

For example, if you are paid biweekly, you must double the dollar amounts you calculated.

## Avoid under withholding

Form IT-2104, together with your employer's withholding tables, is designed to make sure the correct amount of tax is withheld from your pay. If you do not have enough tax withheld during the entire year, you may owe additional tax when you file your return. The Tax Department must charge you interest and may impose penalties in certain situations in addition to the tax you owe. Even if you do not file a return, we may determine that you owe personal income tax. In that case, we must add interest and applicable penalties to the amount of tax that you should have paid during the year.

## Exemption from withholding

You cannot use Form IT-2104 to claim exemption from withholding. To claim exemption from income tax withholding, you **must** file one of the following with your employer:

- Form IT-2104-E, *Certificate of Exemption from Withholding*,
- Form IT-2104-IND, *New York State Certificate of Exemption from Withholding*
- Form IT-2104-MS, *New York State Withholding Exemption Certificate for Military Service Personnel*

To determine if you are eligible to file any of the above forms, see their respective instructions on our website ([www.tax.ny.gov](http://www.tax.ny.gov)).

## Employers

### Box A

If you are required to submit a copy of an employee's Form IT-2104 to the Tax Department because the employee claimed more than 14 allowances:

1. Mark an **X** in box A.
2. Send a copy of Form IT-2104 to:

**NYS TAX DEPARTMENT, INCOME TAX AUDIT ADMINISTRATOR  
WITHHOLDING CERTIFICATE COORDINATOR  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-0865**

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

3. If the employee is also a new hire or rehire, see Box B instructions.

Due dates for sending certificates received from employees claiming more than 14 allowances are:

Quarter	Due date	Quarter	Due date
January 1 through March 31	April 30	July 1 through September 30	October 31
April 1 through June 30	July 31	October 1 through December 31	January 31

### Box B

If you are submitting a copy of this form to comply with New York State's New Hire Reporting Program:

1. Mark an **X** in box B.
2. Enter the first day the employee performs services for which the employee will be paid wages, commissions, tips and any other type of compensation. (For services based solely on commissions, this is the first day an employee working for commissions is eligible to earn commissions.)
3. Mark an **X** in the Yes or No box indicating if dependent health insurance benefits are available to this employee. If Yes, enter the date the employee qualifies for coverage.
4. Within 20 days of hiring, submit the completed form as follows:

### by mail

**NYS DEPT TAX AND FINANCE  
NEW HIRE NOTIFICATION  
PO BOX 15119  
ALBANY NY 12212-5119**

### online

To report newly-hired or rehired employees online instead of submitting this form, visit <https://www.nynewhire.com>.

**Note:** Employers **must** report individuals under an **independent contractor arrangement** with contracts in excess of \$2,500 using the New York New Hire Online Reporting Center, **not** Form IT-2104.

For more information, see New hire reporting or visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *new hire*).

**Notice and Acknowledgement of Pay Rate and Payday  
Under Section 195.1 of the New York State Labor Law  
Notice for Hourly Rate Employees**

**1. Employer Information**

Name:

Doing Business As (DBA) Name(s):

FEIN (optional):

Physical Address:

Mailing Address:

Phone:

**2. Notice given:**

- At hiring
- Before a change in pay rate(s), allowances claimed or payday

**3. Employee's rate of pay:**

\$ \_\_\_\_\_ per hour

**4. Allowances taken:**

- None
- Tips \_\_\_\_\_ per hour
- Meals \_\_\_\_\_ per meal
- Lodging \_\_\_\_\_
- Other \_\_\_\_\_

**5. Regular payday:** \_\_\_\_\_**6. Pay is:**

- Weekly
- Bi-weekly
- Other

**7. Overtime Pay Rate:**

\$ \_\_\_\_\_ per hour (This must be at least 1½ times the worker's regular rate with few exceptions.)

**8. Employee Acknowledgement:**

On this day I have been notified of my pay rate, overtime rate (if eligible), allowances, and designated pay day on the date given below. I told my employer what my primary language is.

**Check one:**

I have been given this pay notice in English because it is my primary language.

My primary language is \_\_\_\_\_. I have been given this pay notice in English only, because the Department of Labor does not yet offer a pay notice form in my primary language.

---

Print Employee Name

---

Employee Signature

---

Date

---

Preparer's Name and Title

**The employee must receive a signed copy of this form. The employer must keep the original for 6 years.**

**Please note:** It is unlawful for an employee to be paid less than an employee of the opposite sex for equal work. Employers also may not prohibit employees from discussing wages with their co-workers.



## Direct Deposit Enrollment/Change Form\*

**Company Name and/or Client Number** \_\_\_\_\_

**Employee/Worker Name** \_\_\_\_\_ **Employee/Worker Number** \_\_\_\_\_

**Employee/Worker:** Retain a copy of this form for your records. Return the original to your employer/company.

**Employer/Company:** Please retain a copy of this document for your records.

<b>COMPLETE TO ENROLL / ADD / CHANGE BANK ACCOUNTS - PLEASE PRINT CLEARLY IN BLACK/BLUE INK ONLY</b>			
Add new	Replace existing account	Last 4 digits of the existing account number	
Type of Account	Checking	Savings	Account holder's Name
Routing/Transit Number			
Checking/Savings Account Number**			
Financial Institution ("Bank") Name			
I wish to deposit (check one):		Specific Dollar Amount \$ _____ .00	Remainder of Net Pay
Add new	Replace existing account	Last 4 digits of the existing account number	
Type of Account	Checking	Savings	Account holder's Name:
Routing/Transit Number			
Checking/Savings Account Number**			
Financial Institution ("Bank") Name			
I wish to deposit (check one):		Specific Dollar Amount \$ _____ .00	Remainder of Net Pay
Add new	Replace existing account	Last 4 digits of the existing account number	
Type of Account	Checking	Savings	Account holder's Name:
Routing/Transit Number			
Checking/Savings Account Number**			
Financial Institution ("Bank") Name			
I wish to deposit (check one):		Specific Dollar Amount \$ _____ .00	Remainder of Net Pay
<b>CONFIRMATION STATEMENT - PLEASE PRINT CLEARLY IN BLACK/BLUE INK ONLY</b>			
<p>I authorize my employer/company to deposit my earnings into the bank account(s) specified above and, if necessary, to electronically debit my account to correct erroneous entries. I certify my account(s) allow these transactions. Furthermore, I certify that the above listed account number accurately reflects my intended receiving account. I agree that direct deposit transactions I authorize comply with all applicable laws. My signature below indicates that I am agreeing that I am either the accountholder or have the authority of the accountholder to authorize my employer/company make direct deposits into the named account. I understand that this authorization will remain in full force and effect until I notify Company in writing that I wish to revoke my authorization. I understand that the Company requires at least 5 business days prior notice to cancel this authorization.</p>			
<b>Employee/Worker Signature</b> _____		<b>Date:</b> _____	
<p>I confirm that the above named employee/worker has added or changed a bank account for direct deposit transactions processed by Paychex, Inc. I have reviewed the information provided and it is accurate to the best of my knowledge. My signature below indicates that I have the authority to execute this document on behalf of the Client.</p>			
<b>Employer/Company Representative Printed Name:</b> _____		<b>Date:</b> _____	
<b>Employer/Company Representative Signature:</b> _____		<b>Date:</b> _____	
<small>* All fields are required except Employee/Worker Number.</small>			
<small>** Certain accounts may have restrictions on deposits and withdrawals. Check with your bank for more information specific to your account.</small>			
<small>Note: Digital or Electronic Signatures are not acceptable.</small>			

## TRANSITCHEK® COMMUTER Employee Enrollment Form

TransitChek® is an IRS-approved commuter benefits program that lets you save money by paying for your commute by transit or eligible vanpools with tax-free dollars (see limits below). You are eligible to use up to the IRS allowable amount, tax-free.

To enroll and begin saving, follow the step-by-step instructions below.

Return this form to your company's TransitChek Program administrator by: \_\_\_\_\_

### ① SELECT TRANSPORTATION

How do you commute to work? Check all that apply.

- Bus                            VanPool / UberPool
- Subway                        Ferry
- Commuter Rail / Light Rail
- Other (please specify) \_\_\_\_\_

### ② CALCULATE MONTHLY COMMUTING COST

How much are you currently paying for your monthly transit commute?

\$ \_\_\_\_\_ / month

### ③ DETERMINE MONTHLY PRE-TAX DEDUCTION AMOUNT

How much of your pay would you like to set aside as a pre-tax payroll deduction towards your commute each month?

Please note, there is an IRS monthly limit of \$300.

\$ \_\_\_\_\_ / month

### ④ PRODUCT SELECTION CHART

Use the **TransitChek Product Selection Chart** to the right to choose the product(s) you would like to use for your benefit. Please note that if you choose more than one product or select multiple denominations of a single product, the total value of all selections cannot exceed the IRS monthly limit of \$300/month.

### ⑤ RETURN COMPLETED FORM

Return this completed form to your TransitChek Program administrator. TransitChek products will be distributed to you at work and will be ready to use. You may not return or get a refund once your benefit products have been distributed.

Employee name: \_\_\_\_\_

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

### ALL REGIONS

#### TransitChek Prepaid Visa® Card (Not Returnable/Refundable)

The TransitChek Card can be used to purchase your transit tickets and passes everywhere Visa debit cards are accepted that exclusively sells transit fare media. You can also add funds from a personal credit or debit card for transit passes that exceed the stated value of the Card. To add funds, go to: [www.tccard.transitchek.com](http://www.tccard.transitchek.com).

Quantity	Cost/Item	Quantity	Cost/Item
_____	x \$ _____ = \$ _____	_____	x \$ _____ = \$ _____
_____	x \$ _____ = \$ _____	_____	x \$ _____ = \$ _____
_____	x \$ _____ = \$ _____	_____	x \$ _____ = \$ _____

Minimum amount \$21, Maximum amount \$300



#### TransitChek® Voucher (Not Returnable/Refundable)

Not accepted at MTA NYC Transit subway station booths, Metro-North Railroad, Long Island Rail Road.

TransitChek Vouchers can be used to purchase your transit tickets and passes. They are accepted by most commuter rail, subway, bus, ferry and ticket-by-mail programs throughout the country.

Quantity	Cost/Item	Quantity	Cost/Item
_____	x \$15 = \$ _____	_____	x \$50 = \$ _____
_____	x \$25 = \$ _____	_____	x \$55 = \$ _____
_____	x \$30 = \$ _____	_____	x \$75 = \$ _____
_____	x \$35 = \$ _____	_____	x \$100 = \$ _____
_____	x \$45 = \$ _____		

### NEW YORK COMMUTERS ONLY

#### TransitChek® MetroCard®

The TransitChek MetroCard can be used on MTA-NYC Transit subway, local and express buses and other MetroCard-equipped services throughout New York City.



Pay-Per-Ride Cards	Quantity	Cost/Item
\$33 (12 trips)	_____	x \$33 = \$ _____
\$44 (16 trips)	_____	x \$44 = \$ _____
\$55 (20 trips)	_____	x \$55 = \$ _____
\$66 (24 trips)	_____	x \$66 = \$ _____

#### Unlimited Ride Cards

7-Day Unlimited	_____	x \$33 = \$ _____
7-Day Express Bus Plus	_____	x \$62 = \$ _____
30-Day Unlimited	_____	x \$127 = \$ _____

#### Access-A-Ride

Access-A-Ride provides door-to-door transportation for eligible commuters with disabilities within the five boroughs of New York City.

Quantity      Cost/Item  
\_\_\_\_\_ x \$2.75 = \$ \_\_\_\_\_

#### Mail&Ride

Mail&Ride is a program offered by Metro-North Railroad and Long Island Rail Road where you can receive your rail tickets at home instead of purchasing them at a station window or vending machine.

Long Island Rail Road Account # \_\_\_\_\_ \$ \_\_\_\_\_

Metro-North Railroad Account # \_\_\_\_\_ \$ \_\_\_\_\_

Name on Account \_\_\_\_\_ First \_\_\_\_\_ Last \_\_\_\_\_

### TOTAL OF ALL PRODUCTS SELECTED

(Cannot exceed \$300/month)

\$ \_\_\_\_\_ / month

## **MEMORANDUM**

To: Interactive Elements Staff

From: Susan Gilbert

Re: IEI 2025 Holiday Schedule

Date: 12/23/2024

## **IEI 2025 Holiday Schedule**

The following are the 11 paid IEI holidays for 2025, for full-time IEI staff who have completed their 90-day probation. Our main office will be closed on these days.

	Holiday	Date
1.	New Year's Day	Wed., January 1
2.	Presidents Day	Mon., February 17
3.	Memorial Day	Mon., May 26
4.	Juneteenth	Thurs., June 19
5.	Independence Day	Fri., July 4
6.	Labor Day	Mon., September 1
7.	Thanksgiving Day	Thurs., November 27
8.	Day After Thanksgiving	Fri., November 28
9.	Christmas Day	Thurs., December 25
10.	Floating Holiday No. 1	as approved
11.	Floating Holiday No. 2	as approved

### **NOTE:**

Your two floating holidays are to observe days that are not federal holidays (e.g., Good Friday, Yom Kippur, etc.).

Floater days must first be approved by your project supervisor or office supervisor and then the request must be sent to IEI HR ([hr@ieitransit.com](mailto:hr@ieitransit.com)) for final IEI review and approval, using the same IEI Time Off Request form that you use for vacation requests.

Interactive Elements staff working full time in project offices are expected to follow the holiday schedule of their project office. If the project office schedule has one or two more holidays than the 9 listed above, then your floaters are to be used for those additional project holidays.

Best wishes for a great 2025!



## **MEMORANDUM**

To: All IEI Employees  
From: David Matarasso  
Date: September 14, 2020

### **City Mandated Sexual Harassment Training**

The location of the training (and test) is in transition as of 01/01/2022.  
New York City law now requires all employees of companies based in the city to undergo sexual harassment training. Ask me for location details when you are ready to take the training.

To implement this training, we have contracted with a training firm to make it available as a short online course. You may take the course at any time; however, you must complete it - and the final quiz that follows it – in a single session. The course and final quiz will take about 50 minutes in total to complete.

Use the following link(s) to go to the training; the program is set up to notify me of each employee's completion:

**IMPORTANT! Please note that when you first click on the link, you may receive a warning that you need to "enable popups" for this website. If you get this warning, please follow the instructions for enabling pop-ups (for this website only). Otherwise, the course will not start.**

If you experience any problems starting or completing the course, please contact me.

David Matarasso  
Director, Information Services  
Interactive Elements Incorporated  
60 West 55th St, 3rd Fl., NYC, 10019  
212-490-9090  
[dem@ieittransit.com](mailto:dem@ieittransit.com)

# Sexual Harassment Policy for All Employers in New York State



## Combating Sexual Harassment

### Introduction

**Interactive Elements Incorporated ["IEI"]** is committed to maintaining a workplace free from sexual harassment. Sexual harassment is a form of workplace discrimination. All employees are required to work in a manner that prevents sexual harassment in the workplace. This Policy is one component of **IEI's** commitment to a discrimination-free work environment. Sexual harassment is against the law<sup>1</sup> and all employees have a legal right to a workplace free from sexual harassment and employees are urged to report sexual harassment by filing a complaint internally with **IEI**. Employees can also file a complaint with a government agency or in court under federal, state or local antidiscrimination laws.

#### Policy:

1. **IEI's** policy applies to all employees, applicants for employment, interns, whether paid or unpaid, contractors and persons conducting business, regardless of immigration status, with **IEI**. In the remainder of this document, the term "employees" refers to this collective group.
2. Sexual harassment will not be tolerated. Any employee or individual covered by this policy who engages in sexual harassment or retaliation will be subject to remedial and/or disciplinary action (e.g., counseling, suspension, termination).
3. Retaliation Prohibition: No person covered by this Policy shall be subject to adverse action because the employee reports an incident of sexual harassment, provides information, or otherwise assists in any investigation of a sexual harassment complaint. **IEI** will not tolerate such retaliation against anyone who, in good faith, reports or provides information about suspected sexual harassment. Any employee of **IEI** who retaliates against anyone involved in a sexual harassment investigation will be subjected to disciplinary action, up to and including termination. All employees, paid or unpaid interns, or non-employees<sup>2</sup> working in the workplace who believe they have been subject to such retaliation should inform a supervisor or manager. All employees, paid or unpaid interns or non-employees who believe they have been a target of such retaliation may also seek relief in other available forums, as explained below in the section on Legal Protections.
4. Sexual harassment is offensive, is a violation of our policies, is unlawful, and may subject **IEI** to liability for harm to targets of sexual harassment. Harassers may also be individually subject to liability. Employees of every level who engage in sexual harassment, including managers

<sup>1</sup> While this policy specifically addresses sexual harassment, harassment because of and discrimination against persons of all protected classes is prohibited. In New York State, such classes include age, race, creed, color, national origin, sexual orientation, military status, sex, disability, marital status, domestic violence victim status, gender identity and criminal history.

<sup>2</sup> A non-employee is someone who is (or is employed by) a contractor, subcontractor, vendor, consultant, or anyone providing services in the workplace. Protected non-employees include persons commonly referred to as independent contractors, "gig" workers and temporary workers. Also included are persons providing equipment repair, cleaning services or any other services provided pursuant to a contract with the employer.

and supervisors who engage in sexual harassment or who allow such behavior to continue, will be penalized for such misconduct.

5. **IEI** will conduct a prompt and thorough investigation that ensures due process for all parties, whenever management receives a complaint about sexual harassment, or otherwise knows of possible sexual harassment occurring. **IEI** will keep the investigation confidential to the extent possible. Effective corrective action will be taken whenever sexual harassment is found to have occurred. All employees, including managers and supervisors, are required to cooperate with any internal investigation of sexual harassment.
6. All employees are encouraged to report any harassment or behaviors that violate this policy. **IEI** will provide all employees a complaint form for employees to report harassment and file complaints.
7. Managers and supervisors are **required** to report any complaint that they receive, or any harassment that they observe or become aware of, to **IEI's** HR director(s), manager(s), or representative(s).
8. This policy applies to all employees, paid or unpaid interns, and non-employees and all must follow and uphold this policy. This policy must be provided to all employees and should be posted prominently in all work locations to the extent practicable (for example, in a main office, not an offsite work location) and be provided to employees upon hiring.

### **What Is “Sexual Harassment”?**

Sexual harassment is a form of sex discrimination and is unlawful under federal, state, and (where applicable) local law. Sexual harassment includes harassment on the basis of sex, sexual orientation, self-identified or perceived sex, gender expression, gender identity and the status of being transgender.

Sexual harassment includes unwelcome conduct which is either of a sexual nature, or which is directed at an individual because of that individual's sex when:

- Such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile or offensive work environment, even if the reporting individual is not the intended target of the sexual harassment;
- Such conduct is made either explicitly or implicitly a term or condition of employment; or
- Submission to or rejection of such conduct is used as the basis for employment decisions affecting an individual's employment.

A sexually harassing hostile work environment includes, but is not limited to, words, signs, jokes, pranks, intimidation or physical violence which are of a sexual nature, or which are directed at an individual because of that individual's sex. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit derogatory statements or sexually discriminatory remarks

made by someone which are offensive or objectionable to the recipient, which cause the recipient discomfort or humiliation, which interfere with the recipient's job performance.

Sexual harassment also occurs when a person in authority tries to trade job benefits for sexual favors. This can include hiring, promotion, continued employment or any other terms, conditions or privileges of employment. This is also called "quid pro quo" harassment.

Any employee who feels harassed should report so that any violation of this policy can be corrected promptly. Any harassing conduct, even a single incident, can be addressed under this policy.

### **Examples of sexual harassment**

The following describes some of the types of acts that may be unlawful sexual harassment and that are strictly prohibited:

- Physical acts of a sexual nature, such as:
  - Touching, pinching, patting, kissing, hugging, grabbing, brushing against another employee's body or poking another employee's body;
  - Rape, sexual battery, molestation or attempts to commit these assaults.
- Unwanted sexual advances or propositions, such as:
  - Requests for sexual favors accompanied by implied or overt threats concerning the target's job performance evaluation, a promotion or other job benefits or detriments;
  - Subtle or obvious pressure for unwelcome sexual activities.
- Sexually oriented gestures, noises, remarks or jokes, or comments about a person's sexuality or sexual experience, which create a hostile work environment.
- Sex stereotyping occurs when conduct or personality traits are considered inappropriate simply because they may not conform to other people's ideas or perceptions about how individuals of a particular sex should act or look.
- Sexual or discriminatory displays or publications anywhere in the workplace, such as:
  - Displaying pictures, posters, calendars, graffiti, objects, promotional material, reading materials or other materials that are sexually demeaning or pornographic. This includes such sexual displays on workplace computers or cell phones and sharing such displays while in the workplace.
- Hostile actions taken against an individual because of that individual's sex, sexual orientation, gender identity and the status of being transgender, such as:
  - Interfering with, destroying or damaging a person's workstation, tools or equipment, or otherwise interfering with the individual's ability to perform the job;
  - Sabotaging an individual's work;
  - Bullying, yelling, name-calling.

## **Who can be a target of sexual harassment?**

Sexual harassment can occur between any individuals, regardless of their sex or gender. New York Law protects employees, paid or unpaid interns, and non-employees, including independent contractors, and those employed by companies contracting to provide services in the workplace. Harassers can be a superior, a subordinate, a coworker or anyone in the workplace including an independent contractor, contract worker, vendor, client, customer or visitor.

## **Where can sexual harassment occur?**

Unlawful sexual harassment is not limited to the physical workplace itself. It can occur while employees are traveling for business or at employer sponsored events or parties. Calls, texts, emails, and social media usage by employees can constitute unlawful workplace harassment, even if they occur away from the workplace premises, on personal devices or during non-work hours.

## **Retaliation**

Unlawful retaliation can be any action that could discourage a worker from coming forward to make or support a sexual harassment claim. Adverse action need not be job-related or occur in the workplace to constitute unlawful retaliation (e.g., threats of physical violence outside of work hours).

Such retaliation is unlawful under federal, state, and (where applicable) local law. The New York State Human Rights Law protects any individual who has engaged in “protected activity.” Protected activity occurs when a person has:

- made a complaint of sexual harassment, either internally or with any anti-discrimination agency;
- testified or assisted in a proceeding involving sexual harassment under the Human Rights Law or other anti-discrimination law;
- opposed sexual harassment by making a verbal or informal complaint to management, or by simply informing a supervisor or manager of harassment;
- reported that another employee has been sexually harassed; or
- encouraged a fellow employee to report harassment.

Even if the alleged harassment does not turn out to rise to the level of a violation of law, the individual is protected from retaliation if the person had a good faith belief that the practices were unlawful. However, the retaliation provision is not intended to protect persons making intentionally false charges of harassment.

## **Reporting Sexual Harassment**

**Preventing sexual harassment is everyone's responsibility.** *IEI* cannot prevent or remedy sexual harassment unless it knows about it. Any employee, paid or unpaid intern or non-employee who has been subjected to behavior that may constitute sexual harassment is encouraged to report such behavior to a supervisor or manager. Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to a supervisor or manager.

Reports of sexual harassment may be made verbally or in writing. A form for submission of a written complaint is attached to this Policy, and all employees are encouraged to use this complaint form. Employees who are reporting sexual harassment on behalf of other employees should use the complaint form and note that it is on another employee's behalf.

Employees, paid or unpaid interns or non-employees who believe they have been a target of sexual harassment may also seek assistance in other available forums, as explained below in the section on Legal Protections.

## **Supervisory Responsibilities**

All supervisors and managers who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing behavior or for any reason suspect that sexual harassment is occurring, **are required** to report such suspected sexual harassment to *IEI's* HR director(s), manager(s), or representative(s).

In addition to being subject to discipline if they engaged in sexually harassing conduct themselves, supervisors and managers will be subject to discipline for failing to report suspected sexual harassment or otherwise knowingly allowing sexual harassment to continue.

Supervisors and managers will also be subject to discipline for engaging in any retaliation.

## **Complaint and Investigation of Sexual Harassment**

**All** complaints or information about sexual harassment will be investigated, whether that information was reported in verbal or written form. Investigations will be conducted in a timely manner, and will be confidential to the extent possible.

An investigation of any complaint, information or knowledge of suspected sexual harassment will be prompt and thorough, commenced immediately and completed as soon as possible. The investigation will be kept confidential to the extent possible. All persons involved, including complainants, witnesses and alleged harassers will be accorded due process, as outlined below, to protect their rights to a fair and impartial investigation.

Any employee may be required to cooperate as needed in an investigation of suspected sexual harassment. *IEI* will not tolerate retaliation against employees who file complaints, support another's complaint or participate in an investigation regarding a violation of this policy.

While the process may vary from case to case, investigations should be done in accordance with the following steps:

- Upon receipt of complaint, **IEI's** HR director(s), manager(s), or representative(s) will conduct an immediate review of the allegations, and take any interim actions (e.g., instructing the respondent to refrain from communications with the complainant), as appropriate. If complaint is verbal, encourage the individual to complete the "Complaint Form" in writing. If he or she refuses, prepare a Complaint Form based on the verbal reporting.
- If documents, emails or phone records are relevant to the investigation, take steps to obtain and preserve them.
- Request and review all relevant documents, including all electronic communications.
- Interview all parties involved, including any relevant witnesses;
- Create a written documentation of the investigation (such as a letter, memo or email), which contains the following:
  - A list of all documents reviewed, along with a detailed summary of relevant documents;
  - A list of names of those interviewed, along with a detailed summary of their statements;
  - A timeline of events;
  - A summary of prior relevant incidents, reported or unreported; and
  - The basis for the decision and final resolution of the complaint, together with any corrective action(s).
- Keep the written documentation and associated documents in a secure and confidential location.
- Promptly notify the individual who reported and the individual(s) about whom the complaint was made of the final determination and implement any corrective actions identified in the written document.
- Inform the individual who reported of the right to file a complaint or charge externally as outlined in the next section.

### **Legal Protections And External Remedies**

Sexual harassment is not only prohibited by **IEI** but is also prohibited by state, federal, and, where applicable, local law.

Aside from the internal process at **IEI**, employees may also choose to pursue legal remedies with the following governmental entities. While a private attorney is not required to file a complaint with a governmental agency, you may seek the legal advice of an attorney.

In addition to those outlined below, employees in certain industries may have additional legal protections.

### **State Human Rights Law (HRL)**

The Human Rights Law (HRL), codified as N.Y. Executive Law, art. 15, § 290 et seq., applies to all employers in New York State with regard to sexual harassment, and protects employees, paid or unpaid interns and non-employees, regardless of immigration status. A complaint alleging violation of the Human Rights Law may be filed either with the Division of Human Rights (DHR) or in New York State Supreme Court.

Complaints with DHR may be filed any time **within one year** of the harassment. If an individual did not file at DHR, they can sue directly in state court under the HRL, **within three years** of the alleged sexual harassment. An individual may not file with DHR if they have already filed a HRL complaint in state court.

Complaining internally to **IEI** does not extend your time to file with DHR or in court. The one year or three years is counted from date of the most recent incident of harassment.

You do not need an attorney to file a complaint with DHR, and there is no cost to file with DHR.

DHR will investigate your complaint and determine whether there is probable cause to believe that sexual harassment has occurred. Probable cause cases are forwarded to a public hearing before an administrative law judge. If sexual harassment is found after a hearing, DHR has the power to award relief, which varies but may include requiring your employer to take action to stop the harassment, or redress the damage caused, including paying of monetary damages, attorney's fees and civil fines.

DHR's main office contact information is: NYS Division of Human Rights, One Fordham Plaza, Fourth Floor, Bronx, New York 10458. You may call (718) 741-8400 or visit: [www.dhr.ny.gov](http://www.dhr.ny.gov).

Contact DHR at (888) 392-3644 or visit [dhr.ny.gov/complaint](http://dhr.ny.gov/complaint) for more information about filing a complaint. The website has a complaint form that can be downloaded, filled out, notarized and mailed to DHR. The website also contains contact information for DHR's regional offices across New York State.

### **Civil Rights Act of 1964**

The United States Equal Employment Opportunity Commission (EEOC) enforces federal anti-discrimination laws, including Title VII of the 1964 federal Civil Rights Act (codified as 42 U.S.C. § 2000e et seq.). An individual can file a complaint with the EEOC anytime within 300 days from the harassment. There is no cost to file a complaint with the EEOC. The EEOC will investigate the complaint, and determine whether there is reasonable cause to believe that discrimination has occurred, at which point the EEOC will issue a Right to Sue letter permitting the individual to file a complaint in federal court.

The EEOC does not hold hearings or award relief, but may take other action including pursuing cases in federal court on behalf of complaining parties. Federal courts may award remedies if discrimination is found to have occurred. In general, private employers must have at least 15 employees to come within the jurisdiction of the EEOC.

An employee alleging discrimination at work can file a "Charge of Discrimination." The EEOC has district, area, and field offices where complaints can be filed. Contact the EEOC by calling 1-800-669-4000 (TTY: 1-800-669-6820), visiting their website at [www.eeoc.gov](http://www.eeoc.gov) or via email at [info@eeoc.gov](mailto:info@eeoc.gov).

If an individual filed an administrative complaint with DHR, DHR will file the complaint with the EEOC to preserve the right to proceed in federal court.

### **Local Protections**

Many localities enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city or town in which they live to find out if such a law exists. For example, employees who work in New York City may file complaints of sexual harassment with the New York City Commission on Human Rights. Contact their main office at Law Enforcement Bureau of the NYC Commission on Human Rights, 40 Rector Street, 10th Floor, New York, New York; call 311 or (212) 306-7450; or visit [www.nyc.gov/html/cchr/html/home/home.shtml](http://www.nyc.gov/html/cchr/html/home/home.shtml).

### **Contact the Local Police Department**

If the harassment involves unwanted physical touching, coerced physical confinement or coerced sex acts, the conduct may constitute a crime. Contact the local police department.