# New Employee Information Sheet

**Employee Name:** _____ **Employer:** _____

**Start Date:** _____ **Phone:** _____ **Email:** _____

**Home Address (street, city, state, ZIP):** _____

**Pay Rate:** $_____ ☐ Per Hour ☐ Salary

## Part 1: Forms Checklist

*Mark "In" for each form you are turning in, or N/A if it does not apply.*

| Form | Pg | In | N/A | Form | Pg | In | N/A |
|---|---|---|---|---|---|---|---|
| Direct Deposit Authorization | 2 | ☐ | ☐ | Federal W-4 | 3–6 | ☐ | ☐ |
| Michigan MI-W4 | 7 | ☐ | ☐ | MI New Hire Form | 9 | ☐ | ☐ |
| Form I-9 (bring ID) | 10–13 | ☐ | ☐ | Grand Rapids W4 (if applicable) | 14 | ☐ | ☐ |
| Walker W4 (if applicable) | 15 | ☐ | ☐ | | | | |

## Part 2: Employee Information

**Date of Birth:** ____ / ____ / _____

**If married, does your spouse work?** ☐ Yes ☐ No ☐ N/A

**Do you have another job?** ☐ Yes ☐ No

## Part 3: Direct Deposit

**Bank Name:** _____ **Account Type:** ☐ Checking ☐ Savings

**Routing Number (9 digits):** _____ **Account Number:** _____

*Required: attach a voided check or a document from your bank showing your routing and account numbers.*

## Part 4: Employer Section

**Reviewed By:** _____ **Date:** _____

☐ All forms complete ☐ Follow-up needed

**Notes:** _____

Form **W-4**

Department of the Treasury
Internal Revenue Service

# 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.**

OMB No. 1545-0074

**2026**

## Step 1: Enter Personal Information

| (a) First name and middle initial | Last name | (b) Social security number |
|---|---|---|
| Address | | **Does your name match the name on your social security card?** If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to *www.ssa.gov*. |
| City or town, state, and ZIP code | | |

(c) ☐ **Single** or **Married filing separately**
☐ **Married filing jointly** or **Qualifying surviving spouse**
☐ **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.)

**Caution:** To claim certain credits or deductions on your tax return, you (and/or your spouse if married filing jointly) are required to have a social security number valid for employment. See page 2 for more information.

**TIP:** Consider using the estimator at *www.irs.gov/W4App* to determine the most accurate withholding for the rest of the year if you: are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

**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, and when to use the estimator at *www.irs.gov/W4App*.

## Step 2: Multiple Jobs or Spouse Works

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

Do **only one** of the following.

**(a)** Use the estimator at *www.irs.gov/W4App* for the most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; **or**

**(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 Step 2(b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, Step 2(b) is more accurate . . . . . ☐

**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.)

## Step 3: Claim Dependent and Other Credits

If your total income will be $200,000 or less ($400,000 or less if married filing jointly):

**(a)** Multiply the number of qualifying children under age 17 by $2,200 . . . . . **3(a)** $

**(b)** Multiply the number of other dependents by $500 . . . **3(b)** $

Add the amounts from Steps 3(a) and 3(b), plus the amount for other credits. Enter the total here . . . . . **3** $

## Step 4: Other Adjustments

**(a) Other income (not from jobs).** 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) Deductions.** Use the Deductions Worksheet on page 4 to determine the amount of deductions you may claim, which will reduce your withholding. (If you skip this line, your withholding will be based on the standard deduction.) Enter the result here . . **4(b)** $

**(c) Extra withholding.** Enter any additional tax you want withheld each **pay period** . . **4(c)** $

## Exempt from withholding

I claim exemption from withholding for 2026, and I certify that I meet **both** of the conditions for exemption for 2026. See *Exemption from withholding* on page 2. I understand I will need to submit a new Form W-4 for 2027 . ☐

## Step 5: Sign Here

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

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

## Employers Only

| Employer's name and address | First date of employment | Employer identification number (EIN) |
|---|---|---|
| | | |

# General Instructions

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

## 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*.

## 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 2026 if you meet both of the following conditions: you had no federal income tax liability in 2025 **and** you expect to have no federal income tax liability in 2026. You had no federal income tax liability in 2025 if (1) your total tax on line 24 on your 2025 Form 1040 or 1040-SR is zero (or less than the sum of lines 27a, 28, 29, and 30), 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 2026 tax return. To claim exemption from withholding, certify that you meet both of the conditions by checking the box in the *Exempt from withholding* section. Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 16, 2027.

**Your privacy.** Steps 2(c) and 4(a) ask for information regarding income you received from sources other than the job associated with this Form W-4. If you have concerns with providing the information asked for in Step 2(c), you may choose Step 2(b) as an alternative; if you have concerns with providing the information asked for in Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c) as an alternative.

**When to use the estimator.** Consider using the estimator at *www.irs.gov/W4App* if you:

1. Are submitting this form after the beginning of the year;

2. Expect to work only part of the year;

3. Have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), or number of dependents, or changes in your deductions or credits;

4. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or

5. Prefer the most accurate withholding for multiple job situations.

**TIP:** Have your most recent pay stub(s) from this year available when using the estimator to account for federal income tax that has already been withheld this year. At the beginning of next year, use the estimator again to recheck your withholding.

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

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

# Specific Instructions

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

**Step 2.** Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work. Submit a separate Form W-4 for each job.

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

Instead, 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 accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount of tax withheld 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 (and/or your spouse if married filing jointly) must have the required social security number to claim certain credits. 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.**

***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 15, if you expect to claim deductions other than the basic standard deduction on your 2026 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for qualified tips, overtime compensation, and passenger vehicle loan interest; student loan interest; IRAs; and seniors. You (and/or your spouse if married filing jointly) must have the required social security number to claim certain deductions. For additional eligibility requirements, see Pub. 501.

***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 when you file your tax return.

## 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; or, you can use the online withholding estimator at *www.irs.gov/W4App*.

1 **Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 5. 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 5 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 5 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 (plus any other additional amount you want withheld) . . . . . **4** $ _____

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



See the Instructions for Schedule 1-A (Form 1040) for more information about whether you qualify for the deductions on lines 1a, 1b, 1c, 3a, and 3b.

1 Deductions for qualified tips, overtime compensation, and passenger vehicle loan interest.

a **Qualified tips.** If your total income is less than $150,000 ($300,000 if married filing jointly), enter an estimate of your qualified tips up to $25,000 . . . . . 1a $

b **Qualified overtime compensation.** If your total income is less than $150,000 ($300,000 if married filing jointly), enter an estimate of your qualified overtime compensation up to $12,500 ($25,000 if married filing jointly) of the "and-a-half" portion of time-and-a-half compensation . . . . . 1b $

c **Qualified passenger vehicle loan interest.** If your total income is less than $100,000 ($200,000 if married filing jointly), enter an estimate of your qualified passenger vehicle loan interest up to $10,000 1c $

2 Add lines 1a, 1b, and 1c. Enter the result here . . . . . 2 $

3 **Seniors age 65 or older.** If your total income is less than $75,000 ($150,000 if married filing jointly):

a Enter $6,000 if you are age 65 or older before the end of the year . . . . . 3a $

b Enter $6,000 if your spouse is age 65 or older before the end of the year and has a social security number valid for employment . . . . . 3b $

4 Add lines 3a and 3b. Enter the result here . . . . . 4 $

5 Enter an estimate of your student loan interest, deductible IRA contributions, educator expenses, alimony paid, and certain other adjustments from Schedule 1 (Form 1040), Part II. See Pub. 505 for more information . . . . . 5 $

6 **Itemized deductions.** Enter an estimate of your 2026 itemized deductions from Schedule A (Form 1040). Such deductions may include qualifying:

a **Medical and dental expenses.** Enter expenses in excess of 7.5% (0.075) of your total income . 6a $

b **State and local taxes.** If your total income is less than $505,000 ($252,500 if married filing separately), enter state and local taxes paid up to $40,400 ($20,200 if married filing separately) . 6b $

c **Home mortgage interest.** If your home acquisition debt is less than $750,000 ($375,000 if married filing separately), enter your home mortgage interest expense (including mortgage insurance premiums) . . . . . 6c $

d **Gifts to charities.** Enter contributions in excess of 0.5% (0.005) of your total income . . . . 6d $

e **Other itemized deductions.** Enter the amount for other itemized deductions . . . . . 6e $

7 Add lines 6a, 6b, 6c, 6d, and 6e. Enter the result here . . . . . 7 $

8 **Limitation on itemized deductions.**

a Enter your total income . . . . . 8a $

b Subtract line 4 from line 8a. If line 4 is greater than line 8a, enter -0- here and on line 10. Skip line 9 8b $

9 Enter: { • $768,700 if you're married filing jointly or a qualifying surviving spouse; • $640,600 if you're single or head of household; • $384,350 if you're married filing separately } . . . . . 9 $

10 If line 9 is greater than line 8b, enter the amount from line 7. Otherwise, multiply line 7 by 94% (0.94) and enter the result here . . . . . 10 $

11 **Standard deduction.**

Enter: { • $32,200 if you're married filing jointly or a qualifying surviving spouse; • $24,150 if you're head of household; • $16,100 if you're single or married filing separately } . . . . . 11 $

12 **Cash gifts to charities.** If you take the standard deduction, enter cash contributions up to $1,000 ($2,000 if married filing jointly) . . . . . 12 $

13 Add lines 11 and 12. Enter the result here . . . . . 13 $

14 If line 10 is greater than line 13, subtract line 11 from line 10 and enter the result here. If line 13 is greater than line 10, enter the amount from line 12 . . . . . 14 $

15 Add lines 2, 4, 5, and 14. Enter the result here and in Step 4(b) of Form W-4 . . . . . 15 $

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

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

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

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

## Married Filing Jointly or Qualifying Surviving Spouse

| Higher Paying Job Annual Taxable Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $0 - 9,999 | $10,000 - 19,999 | $20,000 - 29,999 | $30,000 - 39,999 | $40,000 - 49,999 | $50,000 - 59,999 | $60,000 - 69,999 | $70,000 - 79,999 | $80,000 - 89,999 | $90,000 - 99,999 | $100,000 - 109,999 | $110,000 - 120,000 |
| $0 - 9,999 | $0 | $0 | $480 | $850 | $850 | $1,020 | $1,020 | $1,020 | $1,020 | $1,020 | $1,020 | $1,020 |
| $10,000 - 19,999 | 0 | 480 | 1,480 | 1,850 | 2,050 | 2,220 | 2,220 | 2,220 | 2,220 | 2,220 | 2,220 | 2,620 |
| $20,000 - 29,999 | 480 | 1,480 | 2,480 | 3,050 | 3,250 | 3,420 | 3,420 | 3,420 | 3,420 | 3,420 | 3,820 | 4,820 |
| $30,000 - 39,999 | 850 | 1,850 | 3,050 | 3,620 | 3,820 | 3,990 | 3,990 | 3,990 | 3,990 | 4,390 | 5,390 | 6,390 |
| $40,000 - 49,999 | 850 | 2,050 | 3,250 | 3,820 | 4,020 | 4,190 | 4,190 | 4,190 | 4,590 | 5,590 | 6,590 | 7,590 |
| $50,000 - 59,999 | 1,020 | 2,220 | 3,420 | 3,990 | 4,190 | 4,360 | 4,360 | 4,760 | 5,760 | 6,760 | 7,760 | 8,760 |
| $60,000 - 69,999 | 1,020 | 2,220 | 3,420 | 3,990 | 4,190 | 4,360 | 4,760 | 5,760 | 6,760 | 7,760 | 8,760 | 9,760 |
| $70,000 - 79,999 | 1,020 | 2,220 | 3,420 | 3,990 | 4,190 | 4,760 | 5,760 | 6,760 | 7,760 | 8,760 | 9,760 | 10,760 |
| $80,000 - 99,999 | 1,020 | 2,220 | 3,420 | 4,240 | 5,440 | 6,610 | 7,610 | 8,610 | 9,610 | 10,610 | 11,610 | 12,610 |
| $100,000 - 149,999 | 1,870 | 4,070 | 6,270 | 7,840 | 9,040 | 10,210 | 11,210 | 12,210 | 13,210 | 14,210 | 15,360 | 16,560 |
| $150,000 - 239,999 | 1,870 | 4,100 | 6,500 | 8,270 | 9,670 | 11,040 | 12,240 | 13,440 | 14,640 | 15,840 | 17,040 | 18,240 |
| $240,000 - 319,999 | 2,040 | 4,440 | 6,840 | 8,610 | 10,010 | 11,380 | 12,580 | 13,780 | 14,980 | 16,180 | 17,380 | 18,580 |
| $320,000 - 364,999 | 2,040 | 4,440 | 6,840 | 8,610 | 10,010 | 11,380 | 12,580 | 13,860 | 15,860 | 17,860 | 19,860 | 21,860 |
| $365,000 - 524,999 | 2,720 | 5,920 | 9,390 | 12,260 | 14,760 | 17,230 | 19,530 | 21,830 | 24,130 | 26,430 | 28,730 | 31,030 |
| $525,000 and over | 3,140 | 6,840 | 10,540 | 13,610 | 16,310 | 18,980 | 21,480 | 23,980 | 26,480 | 28,980 | 31,480 | 33,990 |

## Single or Married Filing Separately

| Higher Paying Job Annual Taxable Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $0 - 9,999 | $10,000 - 19,999 | $20,000 - 29,999 | $30,000 - 39,999 | $40,000 - 49,999 | $50,000 - 59,999 | $60,000 - 69,999 | $70,000 - 79,999 | $80,000 - 89,999 | $90,000 - 99,999 | $100,000 - 109,999 | $110,000 - 120,000 |
| $0 - 9,999 | $90 | $850 | $1,020 | $1,020 | $1,020 | $1,070 | $1,870 | $1,870 | $1,870 | $1,870 | $1,870 | $1,970 |
| $10,000 - 19,999 | 850 | 1,780 | 1,980 | 1,980 | 2,030 | 3,030 | 3,830 | 3,830 | 3,830 | 3,830 | 3,930 | 4,130 |
| $20,000 - 29,999 | 1,020 | 1,980 | 2,180 | 2,230 | 3,230 | 4,230 | 5,030 | 5,030 | 5,030 | 5,130 | 5,330 | 5,530 |
| $30,000 - 39,999 | 1,020 | 1,980 | 2,230 | 3,230 | 4,230 | 5,230 | 6,030 | 6,030 | 6,130 | 6,330 | 6,530 | 6,730 |
| $40,000 - 59,999 | 1,020 | 2,880 | 4,080 | 5,080 | 6,080 | 7,080 | 7,950 | 8,150 | 8,350 | 8,550 | 8,750 | 8,950 |
| $60,000 - 79,999 | 1,870 | 3,830 | 5,030 | 6,030 | 7,100 | 8,300 | 9,300 | 9,500 | 9,700 | 9,900 | 10,100 | 10,300 |
| $80,000 - 99,999 | 1,870 | 3,830 | 5,100 | 6,300 | 7,500 | 8,700 | 9,700 | 9,900 | 10,100 | 10,300 | 10,500 | 10,700 |
| $100,000 - 124,999 | 2,030 | 4,190 | 5,590 | 6,790 | 7,990 | 9,190 | 10,190 | 10,390 | 10,590 | 10,940 | 11,940 | 12,940 |
| $125,000 - 149,999 | 2,040 | 4,200 | 5,600 | 6,800 | 8,000 | 9,200 | 10,200 | 10,950 | 11,950 | 12,950 | 13,950 | 14,950 |
| $150,000 - 174,999 | 2,040 | 4,200 | 5,600 | 6,800 | 8,150 | 10,150 | 11,950 | 12,950 | 13,950 | 14,950 | 16,170 | 17,470 |
| $175,000 - 199,999 | 2,040 | 4,200 | 6,150 | 8,150 | 10,150 | 12,150 | 13,950 | 15,020 | 16,320 | 17,620 | 18,920 | 20,220 |
| $200,000 - 249,999 | 2,720 | 5,680 | 7,880 | 10,140 | 12,440 | 14,740 | 16,840 | 18,140 | 19,440 | 20,740 | 22,040 | 23,340 |
| $250,000 - 449,999 | 2,970 | 6,230 | 8,730 | 11,030 | 13,330 | 15,630 | 17,730 | 19,030 | 20,330 | 21,630 | 22,930 | 24,240 |
| $450,000 and over | 3,140 | 6,600 | 9,300 | 11,800 | 14,300 | 16,800 | 19,100 | 20,600 | 22,100 | 23,600 | 25,100 | 26,610 |

## Head of Household

| Higher Paying Job Annual Taxable Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | $0 - 9,999 | $10,000 - 19,999 | $20,000 - 29,999 | $30,000 - 39,999 | $40,000 - 49,999 | $50,000 - 59,999 | $60,000 - 69,999 | $70,000 - 79,999 | $80,000 - 89,999 | $90,000 - 99,999 | $100,000 - 109,999 | $110,000 - 120,000 |
| $0 - 9,999 | $0 | $280 | $850 | $950 | $1,020 | $1,020 | $1,020 | $1,020 | $1,560 | $1,870 | $1,870 | $1,870 |
| $10,000 - 19,999 | 280 | 1,280 | 1,950 | 2,150 | 2,220 | 2,220 | 2,220 | 2,760 | 3,760 | 4,070 | 4,070 | 4,210 |
| $20,000 - 29,999 | 850 | 1,950 | 2,720 | 2,920 | 2,980 | 2,980 | 3,520 | 4,520 | 5,520 | 5,830 | 5,980 | 6,180 |
| $30,000 - 39,999 | 950 | 2,150 | 2,920 | 3,120 | 3,180 | 3,720 | 4,720 | 5,720 | 6,720 | 7,180 | 7,380 | 7,580 |
| $40,000 - 59,999 | 1,020 | 2,220 | 2,980 | 3,570 | 4,640 | 5,640 | 6,640 | 7,750 | 8,950 | 9,460 | 9,660 | 9,860 |
| $60,000 - 79,999 | 1,020 | 2,610 | 4,370 | 5,570 | 6,640 | 7,750 | 8,950 | 10,150 | 11,350 | 11,860 | 12,060 | 12,260 |
| $80,000 - 99,999 | 1,870 | 4,070 | 5,830 | 7,150 | 8,410 | 9,610 | 10,810 | 12,010 | 13,210 | 13,720 | 13,920 | 14,120 |
| $100,000 - 124,999 | 1,870 | 4,270 | 6,230 | 7,630 | 8,900 | 10,100 | 11,300 | 12,500 | 13,700 | 14,210 | 14,720 | 15,720 |
| $125,000 - 149,999 | 2,040 | 4,440 | 6,400 | 7,800 | 9,070 | 10,270 | 11,470 | 12,670 | 14,580 | 15,890 | 16,890 | 17,890 |
| $150,000 - 174,999 | 2,040 | 4,440 | 6,400 | 7,800 | 9,070 | 10,580 | 12,580 | 14,580 | 16,580 | 17,890 | 18,890 | 20,170 |
| $175,000 - 199,999 | 2,040 | 4,440 | 6,400 | 8,510 | 10,580 | 12,580 | 14,580 | 16,580 | 18,710 | 20,320 | 21,620 | 22,920 |
| $200,000 - 249,999 | 2,720 | 5,920 | 8,680 | 10,900 | 13,270 | 15,570 | 17,870 | 20,170 | 22,470 | 24,080 | 25,380 | 26,680 |
| $250,000 - 449,999 | 2,970 | 6,470 | 9,540 | 12,040 | 14,410 | 16,710 | 19,010 | 21,310 | 23,610 | 25,220 | 26,520 | 27,820 |
| $450,000 and over | 3,140 | 6,840 | 10,110 | 12,810 | 15,380 | 17,880 | 20,380 | 22,880 | 25,380 | 27,190 | 28,690 | 30,190 |

# MI-W4

(Rev. 12-20)

## EMPLOYEE'S MICHIGAN WITHHOLDING EXEMPTION CERTIFICATE
## STATE OF MICHIGAN - DEPARTMENT OF TREASURY

*This certificate is for Michigan income tax withholding purposes only.* ***Read instructions on page 2 before completing this form.***

Issued under P.A. 281 of 1967.

| ▶ 1. Full Social Security Number | ▶ 2. Date of Birth |
|---|---|
| | |

| ▶ 3. Name (First, Middle Initial, Last) | 4. Driver's License Number or State ID |
|---|---|
| | |

| Home Address (No., Street, P.O. Box or Rural Route) | | | ▶ 5. Are you a new employee? ☐ Yes If Yes, enter date of hire..... ☐ No | (mm/dd/yyyy) |
|---|---|---|---|---|
| City or Town | State | ZIP Code | | |
| | | | | |

| | |
|---|---|
| 6. Enter the number of personal and dependent exemptions (see instructions) ..... ▶ 6. | |
| 7. Additional amount you want deducted from each pay (if employer agrees) .....7. | $ .00 |

8. I claim exemption from withholding because (see instructions):

a. ☐ A Michigan income tax liability is not expected this year.

b. ☐ Wages are exempt from withholding. Explain: _____

c. ☐ Permanent home (domicile) is located in the following Renaissance Zone: _____

**EMPLOYEE:** If you fail or refuse to file this form, your employer must withhold Michigan income tax from your wages without allowance for any exemptions. Keep a copy of this form for your records. See additional instructions on page 2.

*Under penalty of perjury, I certify that the number of withholding exemptions claimed on this certificate does not exceed the number I am allowed to claim. If claiming exemption from withholding, I certify that I do not anticipate a Michigan income tax liability this year.*

| 9. Employee's Signature | ▶ Date |
|---|---|
| | |

**EMPLOYER:** Complete the below section.

| 10. Employer's Name | ▶ 11. Federal Employer Identification Number | | |
|---|---|---|---|
| | | | |
| Address (No., Street, P.O. Box or Rural Route) | City or Town | State | ZIP Code |
| | | | |
| Name of Contact Person | Contact Phone Number | | |
| | | | |

**INSTRUCTIONS TO EMPLOYER:** Keep a copy of this certificate with your records. All new hires must be reported to the State of Michigan. See **www.mi-newhire.com** for information.

In addition, a copy of this form must be sent to the Michigan Department of Treasury if the employee claims 10 or more exemptions or claims they are exempt from withholding. Send a copy to:

Michigan Department of Treasury
Tax Technical Section
P.O. Box 30477
Lansing, MI 48909

# INSTRUCTIONS TO *EMPLOYEE'S MICHIGAN WITHHOLDING EXEMPTION CERTIFICATE* (Form MI-W4)

You must submit a Michigan withholding exemption certificate (form MI-W4) to your employer on or before the date that employment begins. If you fail or refuse to submit this certificate, your employer must withhold tax from your compensation without allowance for any exemptions. Your employer is required to notify the Michigan Department of Treasury if you have claimed 10 or more personal or dependency exemptions or claimed that you are exempt from withholding.

You MUST provide a new MI-W4 to your employer within 10 days if your residency status changes or if your exemptions decrease because: a) your spouse, for whom you have been claiming an exemption, is divorced or legally separated from you or claims his/her own exemption(s) on a separate certificate, or b) a dependent no longer qualifies under the Internal Revenue Code.

**Line 5:** If you check "Yes," enter your date of hire.

**Line 6:** Personal and dependency exemptions. The number of exemptions claimed here may not exceed the number of exemptions you are entitled to claim on a *Michigan Individual Income Tax Return* (Form MI-1040). Dependents include qualifying children and qualifying relatives under the Internal Revenue Code, even if your AGI exceeds the limits to claim federal tax credits for them.

Do not claim the same exemptions more than once or tax will be under-withheld. Specifically, **do not claim:**

- Your personal exemption if someone else will claim you as their dependent.
- Your personal exemption with more than one employer at a time.
- Your spouse's personal exemption if they claim it with their employer.
- Your dependency exemptions if someone else (for example, your spouse) is claiming them with their employer.

**Line 7:** You may designate additional withholding if you expect to owe more than the amount withheld.

**Line 8a:** You may claim exemption from Michigan income tax withholding if all of the following conditions are met:

i) Your employment is intermittent, temporary, or less than full time;

ii) Your personal and dependency exemptions exceed your annual taxable compensation;

iii) You claimed exemption from federal withholding; and

iv) You did not incur a Michigan income tax liability for the previous year.

**Line 8b:** Reasons wages might be exempt from withholding include:

- You are a nonresident spouse of military personnel stationed in Michigan.
- You are a resident of one of the following reciprocal states while working in Michigan: Illinois, Indiana, Kentucky, Minnesota, Ohio, or Wisconsin.
- You are a member of a Native American tribe that has a tax agreement with the State of Michigan and whose principal place of residence is within the designated agreement area.
- You are an enrolled member of a federally-recognized tribe that does not have a tax agreement with the State of Michigan, you reside within that tribe's Indian Country (as defined in 18 USC 1151), and compensation from this job will be earned within that Indian Country.

**Line 8c:** For questions about Renaissance Zones, contact your local assessor's office.



VanderLugt • Mulder • DeVries • Elders
*Certified Public Accountants*

# Instructions for the State of Michigan New Hire Reporting Form

This form must be filled out by the new employee and the employer in their appropriate sections.

Once this form is complete, the EMPLOYER must send this form into the state of Michigan.

Instructions for reporting are located at the top of the form

Michigan Department of Treasury

3281(Rev. 2026)

**State of Michigan New Hire Reporting Form**

Federal law requires public and private employers to report all newly hired or rehired employees who are working in Michigan to the State of Michigan.[1] This form is for use by employers who do not report electronically.

**Michigan New Hire Operations Center**
P.O. Box 51041
Livonia, MI 48151-5041
Phone: (800) 524-9846
Fax: (877) 318-1659

A newly hired employee is an individual not previously employed by you.

A rehired employee is an individual who was previously employed by you but separated from employment for at least 60 consecutive days.

Reports must be submitted within 20 days of hire date (i.e., the date services are first performed for pay).

This form may be photocopied as necessary.

When reporting new hires with special exemptions, please use the MI-W4 form.

Online reporting is the most efficient method of submitting new hire reports. These options are available at **www.mi-newhire.com.**

Employers who report electronically and have employees working in two or more states may register as a multi-state employer and designate a single state to which new hire reports will be transmitted. Information regarding multi-state registration is available online at: https://acf.gov/css/form/multistate-employer-registration-form-instructions.

Reports will not be processed if mandatory information is missing. Such reports willl be rejected and you must correct and resubmit them.

For optimum accuracy, please print neatly in all capital letters and avoid contact with the edge of the box. See sample below.

| A | B | C | 1 | 2 | 3 |
|---|---|---|---|---|---|

**EMPLOYEE Information** *(Mandatory)*

Social Security Number:

First Name:

Middle Initial:

Last Name:

Address:

City:

State:

Zip Code:

Hire Date:

**OPTIONAL**

Date of Birth:

Driver's License No:

**EMPLOYER Information** *(Mandatory)*

Federal Employer Identification Number (FEIN):

Employer Name:

Address:

City:

State:

Zip Code:

**OPTIONAL**

Contact Name:

Contact Phone:

Contact Fax:

Contact Email:

[1] Ref: Social Security Act section 453A and the Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA) of 1996 (P.L. 104-193), effective October 1, 1997.

# Employment Eligibility Verification

**Department of Homeland Security**

U.S. Citizenship and Immigration Services

**USCIS**
**Form I-9**
OMB No.1615-0047
Expires 05/31/2027

**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 |
|---|---|---|---|
| | | | |

**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.**

Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):

- ☐ 1. A citizen of the United States
- ☐ 2. A noncitizen national of the United States (See Instructions.)
- ☐ 3. A lawful permanent resident (Enter USCIS or A-Number.) _____
- ☐ 4. An alien authorized to work until _____ (exp. date, if any)

If you check **Item Number 4.**, enter one of these:

| USCIS A-Number | OR | Form I-94 Admission Number | OR | Foreign Passport Number and Country of Issuance |
|---|---|---|---|---|
| | | | | |

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

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

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

| | List A | OR | List B | AND | List C |
|---|---|---|---|---|---|
| **Document Title 1** | | | | | |
| Issuing Authority | | | | | |
| Document Number (if any) | | | | | |
| Expiration Date (if any) | | | | | |
| **Document Title 2 (if any)** | | | | | |
| 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) | | | | | |

**Additional Information**

☐ 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<br>**Documents that Establish Both Identity and Employment Authorization** | OR | LIST B<br>**Documents that Establish Identity** | AND | LIST C<br>**Documents that Establish Employment Authorization** |
|---|---|---|---|---|
| **1.** U.S. Passport or U.S. Passport Card | | **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, sex, height, eye color, and address | | **1.** A Social Security Account Number card, unless the card includes one of the following restrictions:<br>**(1)** NOT VALID FOR EMPLOYMENT<br>**(2)** VALID FOR WORK ONLY WITH INS AUTHORIZATION<br>**(3)** VALID FOR WORK ONLY WITH DHS AUTHORIZATION |
| **2.** Permanent Resident Card or Alien Registration Receipt Card (Form I-551) | | **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, sex, height, eye color, and address | | **2.** Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240) |
| **3.** Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa | | **3.** School ID card with a photograph | | **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 |
| **4.** Employment Authorization Document that contains a photograph (Form I-766) | | **4.** Voter's registration card | | **4.** Native American tribal document |
| **5.** For an individual temporarily authorized to work for a specific employer because of his or her status or parole:<br>**a.** Foreign passport; and<br>**b.** Form I-94 or Form I-94A that has the following:<br>**(1)** The same name as the passport; and<br>**(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. | | **5.** U.S. Military card or draft record | | **5.** U.S. Citizen ID Card (Form I-197) |
| | | **6.** Military dependent's ID card | | **6.** Identification Card for Use of Resident Citizen in the United States (Form I-179) |
| | | **7.** U.S. Coast Guard Merchant Mariner Card | | **7.** Employment authorization document issued by the Department of Homeland Security<br>For examples, see **Section 7** and **Section 13** of the M-274 on **uscis.gov/i-9-central**.<br>The Form I-766, Employment Authorization Document, is a List A, **Item Number 4.** document, not a List C document. |
| **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 | | **8.** Native American tribal document | | |
| | | **9.** Driver's license issued by a Canadian government authority | | |
| | | **For persons under age 18 who are unable to present a document listed above:** | | |
| | | **10.** School record or report card | | |
| | | **11.** Clinic, doctor, or hospital record | | |
| | | **12.** Day-care or nursery school record | | |

## Acceptable Receipts

May be presented in lieu of a document listed above for a temporary period.
For receipt validity dates, see the M-274.

| | | | |
|---|---|---|---|
| • Receipt for a replacement of a lost, stolen, or damaged List A document.<br>• Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual.<br>• Form I-94 with "RE" notation or refugee stamp issued to a refugee. | OR | Receipt for a replacement of a lost, stolen, or damaged List B document. | Receipt for a replacement of a lost, stolen, or damaged List C document. |

*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 05/31/2027

| Last Name *(Family Name)* from **Section 1.** | First Name *(Given Name)* from **Section 1.** | Middle initial (if any) from **Section 1.** |
|---|---|---|
| | | |

**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 *(Family Name)* | First Name *(Given Name)* | | Middle Initial *(if any)* |
| Address *(Street Number and Name)* | 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 *(Family Name)* | First Name *(Given Name)* | | Middle Initial *(if any)* |
| Address *(Street Number and Name)* | 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 *(Family Name)* | First Name *(Given Name)* | | Middle Initial *(if any)* |
| Address *(Street Number and Name)* | 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 *(Family Name)* | First Name *(Given Name)* | | Middle Initial *(if any)* |
| Address *(Street Number and Name)* | 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 05/31/2027

| Last Name *(Family Name)* from **Section 1.** | First Name *(Given Name)* from **Section 1.** | Middle initial (if any) from **Section 1.** |
|---|---|---|
| | | |

**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 *(if applicable)* | New Name *(if applicable)* | | |
|---|---|---|---|
| Date *(mm/dd/yyyy)* | Last Name (Family Name) | First Name (Given Name) | Middle Initial |
| | | | |

Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.

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

**I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented 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)* |
|---|---|---|
| | | |

Additional Information (Initial and date each notation.)

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

| Date of Rehire *(if applicable)* | New Name *(if applicable)* | | |
|---|---|---|---|
| Date *(mm/dd/yyyy)* | Last Name (Family Name) | First Name (Given Name) | Middle Initial |
| | | | |

Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.

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

**I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented 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)* |
|---|---|---|
| | | |

Additional Information (Initial and date each notation.)

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

| Date of Rehire *(if applicable)* | New Name *(if applicable)* | | |
|---|---|---|---|
| Date *(mm/dd/yyyy)* | Last Name (Family Name) | First Name (Given Name) | Middle Initial |
| | | | |

Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.

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

**I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented 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)* |
|---|---|---|
| | | |

Additional Information (Initial and date each notation.)

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

**Form CF-W-4 — EMPLOYEE'S WITHHOLDING CERTIFICATE**
**FOR MICHIGAN CITIES LEVYING AN INCOME TAX (See list below)**

Revised 12/02/2014

| 1. Print your full name | | Social Security No. | Office, Plant, Dept. | Employee Identification No |
|---|---|---|---|---|
| | | | | |
| **2. Address, Number and Street** | **Apartment** | **City, Township or Village where you reside** | **State** | **Postal Code** |
| | | | | |

**EMPLOYEE**: File this form with your employer. Otherwise your employer must withhold tax for the cities without any allowance for exemptions.

**EMPLOYER**: Keep this certificate with your records. If the information submitted by the employee is not believed to be true, correct and complete, the City Income Tax Department must be advised.

| YOUR WITHHOLDING EXEMPTIONS | | Resident City Exemptions | Nonresident City Exemptions |
|---|---|---|---|
| 4. Exemptions for yourself (See cities below) | 4 | | |
| 5. Exemptions for spouse (See cities below) | 5 | | |
| 6. Exemptions for your dependent children | 6 | | |
| 7. Exemptions for your other dependents | 7 | | |
| 8. Total number of exemptions claimed | 8 | | |

| MICHIGAN CITIES LEVYING AN INCOME TAX AND THE VALUE OF ONE EXEMPTION | CHECK BOX IF YOU ARE A RESIDENT OF A LISTED CITY | CHECK BOX IF YOU ARE A NONRESIDENT AND WORK FOR EMPLOYER IN A LISTED CITY | CHECK THE BOX THAT INDICATES THE APPROXIMATE AMOUNT OF TIME WORKING FOR EMPLOYER IN THE CHECKED NONRESIDENT CITY | | | | | Exemptions allowed by city for taxpayer and spouse, if married. | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | UNDER 25% | 25% TO 40% | 41% TO 60% | 61% TO 80% | 81% TO 100% | Regular exemption | 65 or over at end of year | Blind | Deaf | Permanently Disabled |
| Albion $600 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | 4. Taxpayer 5. Spouse | | | | |
| Battle Creek $750 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | 4. Taxpayer 5. Spouse | | | | |
| Big Rapids $600 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | 4. Taxpayer 5. Spouse | | | | |
| Detroit $600 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | 4. Taxpayer 5. Spouse | | | | |
| Flint $600 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | 4. Taxpayer 5. Spouse | | | | |
| Grand Rapids $600 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | 4. Taxpayer 5. Spouse | | | | |
| Grayling $3,000 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | 4. Taxpayer 5. Spouse | | | | |
| Hamtramck $600 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | 4. Taxpayer 5. Spouse | | | | |
| Highland Park $600 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | 4. Taxpayer 5. Spouse | | | | |
| Hudson $1,000 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | 4. Taxpayer 5. Spouse | | | | |
| Ionia $700 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | 4. Taxpayer 5. Spouse | | | | |
| Jackson $600 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | 4. Taxpayer 5. Spouse | | | | |
| Lansing $600 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | 4. Taxpayer 5. Spouse | | | | |
| Lapeer $600 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | 4. Taxpayer 5. Spouse | | | | |
| Muskegon $600 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | 4. Taxpayer 5. Spouse | | | | |
| Muskegon Heights $600 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | 4. Taxpayer 5. Spouse | | | | |
| Pontiac $600 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | 4. Taxpayer 5. Spouse | | | | |
| Port Huron $600 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | 4. Taxpayer 5. Spouse | | | | |
| Portland $1,000 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | 4. Taxpayer 5. Spouse | | | | |
| Saginaw $750 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | 4. Taxpayer 5. Spouse | | | | |
| Springfield $750 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | 4. Taxpayer 5. Spouse | | | | |
| Walker $600 | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | ☐ | 4. Taxpayer 5. Spouse | | | | |
| I am not a resident of any listed city | ☐ | | | | 9. Date | | | 10. Signature | | | | |
| I do not expect to work in any city listed | | ☐ | | | | | | | | | | |