

FEDERAL WORK-STUDY EMPLOYMENT PAPERWORK

Thank you for your interest in Federal Work-Study employment at SUNY ESF. Certain paperwork must be completed before you can begin working.

ALL EMPLOYEES - REQUIRED:

- ☐ W-4 (Federal Withholding Allowance Certificate)
- ☐ IT-2104 or IT-2104e (State Withholding Allowance Certificate)
- ☐ Federal Work-Study Appointment Form
- ☐ Employee Questionnaire

ALL EMPLOYEES - OPTIONAL:

- ☐ Direct Deposit Enrollment

NEW EMPLOYEES – REQUIRED:

*Note: You are a NEW EMPLOYEE if you were **not** employed by the work-study program at SUNY ESF during the past year (summer or academic year).*

- ☐ Retirement System Waiver
- ☐ I-9 (Employment Eligibility Verification)* (Separate Download)

***The I-9 form must be completed in-person. Please bring your blank form and appropriate documentation to an authorized college representative. A list of acceptable documentation is provided on the back of the form.**

TAX WITHHOLDINGS

For liability purposes, SUNY ESF is not able to instruct students regarding what information should be provided on tax withholding forms. General guidance can be provided as needed, but students are **highly** encouraged to consult parents, tax advisors, or state and federal tax resources for assistance completing withholding forms.

SUBMIT YOUR PAPERWORK

Completed forms should be submitted to the Office of Financial Aid or other **pre-arranged** location.

ASSISTANCE

FWS Coordinator:	Rebecca Hilts, (315-470-6671) rshilts@esf.edu
Federal Tax Information:	1-800-829-1040, www.irs.gov
State Tax Information:	1-800-225-5829, www.tax.state.ny.us

**COLLEGE WORK STUDY PAYROLL
APPOINTMENT AND HOURLY TIME SHEET SCHEDULE 2017-2018**

PAY PERIOD EFFECTIVE DATES		APPOINTMENTS DUE	TIME SHEETS DUE	CHECK DATE
11/2/2017	11/15/2017	11/10/2017	11/16/2017*	12/7/2017
11/16/2017	11/29/2017	11/24/2017	12/1/2017	12/21/2017
11/30/2017	12/13/2017	12/8/2017	12/15/2017	1/4/2018
12/14/2017	12/27/2017	12/21/2017*	12/29/2017	1/18/2018
12/28/2017	1/10/2018	1/5/2018	1/11/2018*	2/1/2018
1/11/2018	1/24/2018	1/19/2018	1/26/2018	2/15/2018
1/25/2018	2/7/2018	2/2/2018	2/8/2018*	3/1/2018
2/8/2018	2/21/2018	2/16/2018	2/23/2018	3/15/2018
2/22/2018	3/7/2018	3/2/2018	3/9/2018	3/29/2018
3/8/2018	3/21/2018	3/16/2018	3/23/2018	4/12/2018
3/22/2018	4/4/2018	3/30/2018	4/6/2018	4/26/2018
4/5/2018	4/18/2018	4/13/2018	4/20/2018	5/10/2018
4/19/2018	5/2/2018	4/27/2018	5/4/2018	5/24/2018
5/3/2018	5/16/2018	5/11/2018	5/18/2018	6/7/2018
5/17/2018	5/30/2018	5/25/2018	6/1/2018	6/21/2018
5/31/2018	6/13/2018	6/8/2018	6/15/2018	7/5/2018
6/14/2018	6/27/2018	6/22/2018	6/28/2018*	7/19/2018
6/28/2018	7/11/2018	7/6/2018	7/13/2018	8/2/2018
7/12/2018	7/25/2018	7/20/2018	7/27/2018	8/16/2018
7/26/2018	8/8/2018	8/3/2018	8/10/2018	8/30/2018
8/9/2018	8/22/2018	8/17/2018	8/24/2018	9/13/2018
8/23/2018	9/5/2018	8/30/2018*	9/7/2018	9/27/2018
9/6/2018	9/19/2018	9/14/2018	9/21/2018	10/11/2018
9/20/2018	10/3/2018	9/28/2018	10/04/2018*	10/25/2018
10/4/2018	10/17/2018	10/12/2018	10/19/2018	11/8/2018
10/18/2018	10/31/2018	10/26/2018	11/2/2018	11/22/2017
11/1/2018	11/14/2018	11/9/2018	11/15/2018*	12/6/2018

*** please note these dates must be strongly adhered to because of early submission requirements by the NYS Comptroller's Office.**

Form W-4 (2017)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2017 expires February 15, 2018. See Pub. 505, Tax Withholding and Estimated Tax.

Note: If another person can claim you as a dependent on his or her tax return, you can't claim exemption from withholding if your total income exceeds \$1,050 and includes more than \$350 of unearned income (for example, interest and dividends).

Exceptions. An employee may be able to claim exemption from withholding even if the employee is a dependent, if the employee:

- Is age 65 or older,
- Is blind, or
- Will claim adjustments to income; tax credits; or itemized deductions, on his or her tax return.

The exceptions don't apply to supplemental wages greater than \$1,000,000.

Basic instructions. If you aren't exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you can claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 505 for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 505 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 505 for details.

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

Check your withholding. After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2017. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Future developments. Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted at www.irs.gov/w4.

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A	_____				
B	Enter "1" if: <table><tr><td>• You're single and have only one job; or</td><td rowspan="3">}</td></tr><tr><td>• You're married, have only one job, and your spouse doesn't work; or</td></tr><tr><td>• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</td></tr></table>	• You're single and have only one job; or	}	• You're married, have only one job, and your spouse doesn't work; or	• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.	B	_____
• You're single and have only one job; or	}						
• You're married, have only one job, and your spouse doesn't work; or							
• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.							
C	Enter "1" for your spouse . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.)	C	_____				
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D	_____				
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E	_____				
F	Enter "1" if you have at least \$2,000 of child or dependent care expenses for which you plan to claim a credit	F	_____				
(Note: Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)							
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. • If your total income will be less than \$70,000 (\$100,000 if married), enter "2" for each eligible child; then less "1" if you have two to four eligible children or less "2" if you have five or more eligible children. • If your total income will be between \$70,000 and \$84,000 (\$100,000 and \$119,000 if married), enter "1" for each eligible child.	G	_____				
H	Add lines A through G and enter total here. (Note: This may be different from the number of exemptions you claim on your tax return.) ►	H	_____				
For accuracy, complete all worksheets that apply. <table><tr><td>• If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.</td></tr><tr><td>• If you are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$50,000 (\$20,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld.</td></tr><tr><td>• If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.</td></tr></table>				• If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.	• If you are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$50,000 (\$20,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld.	• If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.	
• If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.							
• If you are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$50,000 (\$20,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld.							
• If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.							

----- Separate here and give Form W-4 to your employer. Keep the top part for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate		OMB No. 1545-0074	
► Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.		2017			
1 Your first name and middle initial		Last name		2 Your social security number	
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.			
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ► <input type="checkbox"/>			
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		5			
6 Additional amount, if any, you want withheld from each paycheck		6		\$	
7 I claim exemption from withholding for 2017, and I certify that I meet both of the following conditions for exemption. • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ►		7			
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.					
Employee's signature (This form is not valid unless you sign it.) ►					
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional)		10 Employer identification number (EIN)	

Deductions and Adjustments Worksheet**Note:** Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

1	Enter an estimate of your 2017 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 10% of your income, and miscellaneous deductions. For 2017, you may have to reduce your itemized deductions if your income is over \$313,800 and you're married filing jointly or you're a qualifying widow(er); \$287,650 if you're head of household; \$261,500 if you're single, not head of household and not a qualifying widow(er); or \$156,900 if you're married filing separately. See Pub. 505 for details	1	\$ _____
2	Enter: $\left\{ \begin{array}{l} \$12,700 \text{ if married filing jointly or qualifying widow(er)} \\ \$9,350 \text{ if head of household} \\ \$6,350 \text{ if single or married filing separately} \end{array} \right\}$	2	\$ _____
3	Subtract line 2 from line 1. If zero or less, enter "-0-"	3	\$ _____
4	Enter an estimate of your 2017 adjustments to income and any additional standard deduction (see Pub. 505)	4	\$ _____
5	Add lines 3 and 4 and enter the total. (Include any amount for credits from the <i>Converting Credits to Withholding Allowances for 2017 Form W-4</i> worksheet in Pub. 505.)	5	\$ _____
6	Enter an estimate of your 2017 nonwage income (such as dividends or interest)	6	\$ _____
7	Subtract line 6 from line 5. If zero or less, enter "-0-"	7	\$ _____
8	Divide the amount on line 7 by \$4,050 and enter the result here. Drop any fraction	8	_____
9	Enter the number from the Personal Allowances Worksheet , line H, page 1	9	_____
10	Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earners/Multiple Jobs Worksheet , also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1	10	_____

Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)**Note:** Use this worksheet *only* if the instructions under line H on page 1 direct you here.

1	Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet)	1	_____
2	Find the number in Table 1 below that applies to the LOWEST paying job and enter it here. However , if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than "3"	2	_____
3	If line 1 is more than or equal to line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. Do not use the rest of this worksheet	3	_____

Note: If line 1 is **less than** line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.

4	Enter the number from line 2 of this worksheet	4	_____
5	Enter the number from line 1 of this worksheet	5	_____
6	Subtract line 5 from line 4	6	_____
7	Find the amount in Table 2 below that applies to the HIGHEST paying job and enter it here	7	\$ _____
8	Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed	8	\$ _____
9	Divide line 8 by the number of pay periods remaining in 2017. For example, divide by 25 if you are paid every two weeks and you complete this form on a date in January when there are 25 pay periods remaining in 2017. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck	9	\$ _____

Table 1**Table 2**

Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$7,000	0	\$0 - \$8,000	0	\$0 - \$75,000	\$610	\$0 - \$38,000	\$610
7,001 - 14,000	1	8,001 - 16,000	1	75,001 - 135,000	1,010	38,001 - 85,000	1,010
14,001 - 22,000	2	16,001 - 26,000	2	135,001 - 205,000	1,130	85,001 - 185,000	1,130
22,001 - 27,000	3	26,001 - 34,000	3	205,001 - 360,000	1,340	185,001 - 400,000	1,340
27,001 - 35,000	4	34,001 - 44,000	4	360,001 - 405,000	1,420	400,001 and over	1,600
35,001 - 44,000	5	44,001 - 70,000	5	405,001 and over	1,600		
44,001 - 55,000	6	70,001 - 85,000	6				
55,001 - 65,000	7	85,001 - 110,000	7				
65,001 - 75,000	8	110,001 - 125,000	8				
75,001 - 80,000	9	125,001 - 140,000	9				
80,001 - 95,000	10	140,001 and over	10				
95,001 - 115,000	11						
115,001 - 130,000	12						
130,001 - 140,000	13						
140,001 - 150,000	14						
150,001 and over	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 who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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

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

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



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"/>
City, village, or post office			State	ZIP code	Married, but withhold at higher single rate <input type="checkbox"/>
Note: If married but legally separated, mark an X in the <i>Single or Head of household</i> box.					
Are you a resident of New York City? Yes <input type="checkbox"/> No <input type="checkbox"/>					
Are you a resident of Yonkers? Yes <input type="checkbox"/> No <input type="checkbox"/>					
Complete the worksheet on page 3 before making any entries.					
1 Total number of allowances you are claiming for New York State and Yonkers, if applicable (from line 18)				1	
2 Total number of allowances for New York City (from line 29)				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				3	
4 New York City amount				4	
5 Yonkers amount				5	

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

Employee's signature	Date
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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: detach this page and give it to your employer; keep a copy for your records.**Employer: Keep this certificate with your records.**Mark an **X** in box A and/or box B to indicate why you are sending a copy of this form to New York State (see instructions):A Employee claimed more than 14 exemption allowances for NYS A ☐B Employee is a new hire or a rehire ... B ☐ First date employee performed services for pay (mm-dd-yyyy) (see instr.): 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 NYS Tax Department.)	Employer identification number
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Instructions**Changes effective for 2018**

Form IT-2104 has been revised for tax year 2018. The worksheet on page 3 and the charts beginning on page 4, used to compute withholding allowances or to enter an additional dollar amount on line(s) 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 2018 Form IT-2104 and give it to your employer.

Who should file this form

This certificate, Form IT-2104, is completed by an employee and given to the employer to instruct the employer how much New York State (and New York City and Yonkers) tax to withhold from the employee's pay. The more allowances claimed, the lower the amount of tax withheld.

If you do not file Form IT-2104, your employer may use the same number of allowances you claimed on federal Form W-4. Due to differences in tax law, this may result in the wrong amount of tax withheld for New York State, New York City, and Yonkers. Complete Form IT-2104 each year and file it with your employer if the number of allowances you may claim

is different from federal Form W-4 or has changed. Common reasons for completing a new Form IT-2104 each year include the following:

- You started a new job.
- You are no longer a dependent.
- Your individual circumstances may have changed (for example, you were married or have an additional child).
- You moved into or out of NYC or Yonkers.
- You itemize your deductions on your personal income tax return.
- You claim allowances for New York State credits.
- You owed tax or received a large refund when you filed your personal income tax return for the past year.
- Your wages have increased and you expect to earn \$107,650 or more during the tax year.
- The total income of you and your spouse has increased to \$107,650 or more for the tax year.
- You have significantly more or less income from other sources or from another job.
- You no longer qualify for exemption from withholding.

- You have been advised by the Internal Revenue Service that you are entitled to fewer allowances than claimed on your original federal Form W-4, and the disallowed allowances were claimed on your original Form IT-2104.

Exemption from withholding

You cannot use Form IT-2104 to claim exemption from withholding. To claim exemption from income tax withholding, you **must** file Form IT-2104-E, *Certificate of Exemption from Withholding*, with your employer. You must file a new certificate each year that you qualify for exemption. This exemption from withholding is allowable only if you had no New York income tax liability in the prior year, you expect none in the current year, **and** you are over 65 years of age, under 18, or a full-time student under 25. You may also claim exemption from withholding if you are a military spouse and meet the conditions set forth under the Servicemembers Civil Relief Act as amended by the Military Spouses Residency Relief Act. If you are a dependent who is under 18 or a full-time student, you may owe tax if your income is more than \$3,100.

Withholding allowances

You may **not** claim a withholding allowance for yourself or, if married, your spouse. Claim the number of withholding allowances you compute in Part 1 and Part 3 on page 3 of this form. If you want more tax withheld, you may claim fewer 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. If you arrive at negative allowances (less than zero) on lines 1 or 2 and your employer cannot accommodate negative allowances, **enter 0** and see *Additional dollar amount(s)* below.

Income from sources other than wages – If you have more than \$1,000 of income from sources other than wages (such as interest, dividends, or alimony received), reduce the number of allowances claimed on line 1 and line 2 (if applicable) of the IT-2104 certificate by one for each \$1,000 of nonwage income. If you arrive at negative allowances (less than zero), see *Withholding allowances* above. You may also consider filing estimated tax, especially if you have significant amounts of nonwage income. Estimated tax requires that payments be made by the employee directly to the Tax Department on a quarterly basis. For more information, see the instructions for Form IT-2105, *Estimated Tax Payment Voucher for Individuals*, or see *Need help?* on page 6.

Other credits (Worksheet line 14) – 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.

Find your filing status and your New York adjusted gross income (NYAGI) in the chart below, and divide the amount of the expected credit by the number indicated. Enter the result (rounded to the nearest whole number) on line 14.

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	66
Between \$215,400 and \$1,077,550	Between \$269,300 and \$1,616,450	Between \$323,200 and \$2,155,350	68
Over \$1,077,550	Over \$1,616,450	Over \$2,155,350	88

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 66. $160/66 = 2.4242$. The additional withholding allowance(s) would be 2. Enter 2 on line 14.

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. Your withholding will better match your total tax if the higher wage-earning spouse claims all of the couple's allowances and the lower wage-earning spouse claims zero allowances. **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 18 and line 29 (if applicable) between you and your working spouse.

- \$107,650 or more, use the chart(s) in Part 4 and enter the additional withholding dollar amount on line 3.

Taxpayers with 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. Your withholding will better match your total tax if you claim all of your allowances at your higher-paying job and zero allowances at the lower-paying job. In addition, to make sure that you have enough tax withheld, if you are a single taxpayer or head of household with two or more jobs, and your combined wages from all 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 arrive at negative allowances (less than zero), see *Withholding allowances* above.

If you are a single or a head of household taxpayer, and your combined wages from all of your jobs are between \$107,650 and \$2,263,265, use the chart(s) in Part 5 and enter the additional withholding dollar amount from the chart on line 3.

If you are a married taxpayer, and your combined wages from all of your jobs are \$107,650 or more, use the chart(s) in Part 4 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).

Dependents – If you are a dependent of another taxpayer and expect your income to exceed \$3,100, you should reduce your withholding allowances by one for each \$1,000 of income over \$2,500. This will ensure that your employer withholds enough tax.

Following the above instructions will help to ensure that you will not owe additional tax when you file your return.

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 the certificate. If you have only one job, you may also wish to claim two additional withholding allowances on line 15.

Additional dollar amount(s)

You may ask your employer to withhold an additional dollar amount each pay period by completing lines 3, 4, and 5 on Form IT-2104. In most instances, if you compute a negative number of allowances and your employer cannot accommodate a negative number, for each negative allowance claimed you should have an additional \$1.85 of tax withheld per week for New York State withholding on line 3, and an additional \$0.80 of tax withheld per week for New York City withholding on line 4. Yonkers residents should use 16.75% (.1675) of the New York State amount for additional withholding for Yonkers on line 5.

Note: If you are requesting your employer to withhold an additional dollar amount on lines 3, 4, or 5 of this allowance certificate, the additional dollar amount, as determined by these instructions or by using the chart(s) in Part 4 or Part 5, is accurate for a weekly payroll. Therefore, if you are not paid on a weekly basis, you will need to adjust the dollar amount(s) that you compute. For example, if you are paid biweekly, you must double the dollar amount(s) computed.

Avoid underwithholding

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

(continued)

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, mark an **X** in box A and 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 the employee is also a new hire or rehire, see **Box B** instructions. See Publication 55, *Designated Private Delivery Services*, if not using U.S. Mail.

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

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

Box B – If you are submitting a copy of this form to comply with New York State's New Hire Reporting Program, mark an **X** in box B. Enter the first day any services are performed 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. Also, 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. Mail the completed form, within 20 days of hiring, to: **NYS Tax Department, New Hire Notification, PO Box 15119, Albany NY 12212-5119**. To report newly-hired or rehired employees online instead of submitting this form, go to www.nynewhire.com.

Worksheet

See the instructions before completing this worksheet.

Part 1 – Complete this part to compute your withholding allowances for New York State and Yonkers (line 1).

6	Enter the number of dependents that you will claim on your state return (<i>do not include yourself or, if married, your spouse</i>)	6	_____
For lines 7, 8, and 9, enter 1 for each credit you expect to claim on your state return.			
7	College tuition credit	7	_____
8	New York State household credit	8	_____
9	Real property tax credit	9	_____
For lines 10, 11, and 12, enter 3 for each credit you expect to claim on your state return.			
10	Child and dependent care credit	10	_____
11	Earned income credit	11	_____
12	Empire State child credit	12	_____
13	New York City school tax credit: If you expect to be a resident of New York City for any part of the tax year, enter 2	13	_____
14	Other credits (<i>see instructions</i>)	14	_____
15	Head of household status and only one job (<i>enter 2 if the situation applies</i>)	15	_____
16	Enter an estimate of your federal adjustments to income, such as alimony you will pay for the tax year and deductible IRA contributions you will make for the tax year. Total estimate \$ _____ Divide this estimate by \$1,000. Drop any fraction and enter the number	16	_____
17	If you expect to itemize deductions on your state tax return, complete Part 2 below and enter the number from line 26. All others enter 0	17	_____
18	Add lines 6 through 17. Enter the result here and on line 1. If you have more than one job, or if you and your spouse both work, see instructions for <i>Taxpayers with more than one job</i> or <i>Married couples with both spouses working</i> .	18	_____

Part 2 – Complete this part only if you expect to itemize deductions on your state return.

19	Enter your estimated federal itemized deductions for the tax year	19	_____
20	Enter your estimated state, local, and foreign income taxes or state and local general sales taxes included on line 19	20	_____
21	Subtract line 20 from line 19	21	_____
22	Enter your estimated college tuition itemized deduction	22	_____
23	Add lines 21 and 22	23	_____
24	Based on your federal filing status, enter the applicable amount from the table below	24	_____

Single (cannot be claimed as a dependent)	\$ 8,000	Qualifying widow(er)	\$16,050
Single (can be claimed as a dependent)	\$ 3,100	Married filing jointly	\$16,050
Head of household	\$11,200	Married filing separate returns	\$ 8,000

25	Subtract line 24 from line 23 (<i>if line 24 is larger than line 23, enter 0 here and on line 17 above</i>)	25	_____
26	Divide line 25 by \$1,000. Drop any fraction and enter the result here and on line 17 above	26	_____

Part 3 – Complete this part to compute your withholding allowances for New York City (line 2).

27	Enter the amount from line 6 above	27	_____
28	Add lines 15 through 17 above and enter total here	28	_____
29	Add lines 27 and 28. Enter the result here and on line 2	29	_____

		Combined wages between \$1,185,400 and \$1,724,299									
Higher earner's wages		\$1,185,400	\$1,239,250	\$1,293,200	\$1,347,050	\$1,400,950	\$1,454,850	\$1,508,700	\$1,562,550	\$1,616,450	\$1,670,400
		\$1,239,249	\$1,293,199	\$1,347,049	\$1,400,949	\$1,454,849	\$1,508,699	\$1,562,549	\$1,616,449	\$1,670,399	\$1,724,299
\$592,650	\$646,499	\$5	\$8								
\$646,500	\$700,399	\$5	\$8	\$11	\$14						
\$700,400	\$754,299	\$5	\$8	\$11	\$14	\$17	\$21				
\$754,300	\$808,199	\$5	\$8	\$11	\$14	\$17	\$21	\$24	\$27		
\$808,200	\$862,049	\$5	\$8	\$11	\$14	\$17	\$21	\$24	\$27	\$30	\$33
\$862,050	\$915,949	\$22	\$8	\$11	\$14	\$17	\$21	\$24	\$27	\$30	\$33
\$915,950	\$969,899	\$20	\$26	\$11	\$14	\$17	\$21	\$24	\$27	\$30	\$33
\$969,900	\$1,023,749	\$17	\$23	\$29	\$14	\$17	\$21	\$24	\$27	\$30	\$33
\$1,023,750	\$1,077,549	\$21	\$20	\$26	\$32	\$17	\$21	\$24	\$27	\$30	\$33
\$1,077,550	\$1,131,499	\$29	\$23	\$21	\$27	\$33	\$19	\$22	\$25	\$28	\$31
\$1,131,500	\$1,185,399	\$20	\$29	\$23	\$21	\$27	\$33	\$19	\$22	\$25	\$28
\$1,185,400	\$1,239,249	\$9	\$20	\$29	\$23	\$21	\$27	\$33	\$19	\$22	\$25
\$1,239,250	\$1,293,199		\$9	\$20	\$29	\$23	\$21	\$27	\$33	\$19	\$22
\$1,293,200	\$1,347,049			\$9	\$20	\$29	\$23	\$21	\$27	\$33	\$19
\$1,347,050	\$1,400,949				\$9	\$20	\$29	\$23	\$21	\$27	\$33
\$1,400,950	\$1,454,849					\$9	\$20	\$29	\$23	\$21	\$27
\$1,454,850	\$1,508,699						\$9	\$20	\$29	\$23	\$21
\$1,508,700	\$1,562,549							\$9	\$20	\$29	\$23
\$1,562,550	\$1,616,449								\$9	\$20	\$29
\$1,616,450	\$1,670,399									\$9	\$20
\$1,670,400	\$1,724,299										\$9

		Combined wages between \$1,724,300 and \$2,263,265									
Higher earner's wages		\$1,724,300	\$1,778,150	\$1,832,050	\$1,885,950	\$1,939,800	\$1,993,700	\$2,047,600	\$2,101,500	\$2,155,350	\$2,209,300
		\$1,778,149	\$1,832,049	\$1,885,949	\$1,939,799	\$1,993,699	\$2,047,599	\$2,101,499	\$2,155,349	\$2,209,299	\$2,263,265
\$862,050	\$915,949	\$36	\$39								
\$915,950	\$969,899	\$36	\$39	\$42	\$45						
\$969,900	\$1,023,749	\$36	\$39	\$42	\$45	\$49	\$52				
\$1,023,750	\$1,077,549	\$36	\$39	\$42	\$45	\$49	\$52	\$55	\$58		
\$1,077,550	\$1,131,499	\$35	\$38	\$41	\$44	\$47	\$50	\$53	\$56	\$490	\$906
\$1,131,500	\$1,185,399	\$31	\$35	\$38	\$41	\$44	\$47	\$50	\$53	\$487	\$906
\$1,185,400	\$1,239,249	\$28	\$31	\$35	\$38	\$41	\$44	\$47	\$50	\$483	\$903
\$1,239,250	\$1,293,199	\$25	\$28	\$31	\$35	\$38	\$41	\$44	\$47	\$480	\$900
\$1,293,200	\$1,347,049	\$22	\$25	\$28	\$31	\$35	\$38	\$41	\$44	\$477	\$897
\$1,347,050	\$1,400,949	\$19	\$22	\$25	\$28	\$31	\$35	\$38	\$41	\$474	\$894
\$1,400,950	\$1,454,849	\$33	\$19	\$22	\$25	\$28	\$31	\$35	\$38	\$471	\$891
\$1,454,850	\$1,508,699	\$27	\$33	\$19	\$22	\$25	\$28	\$31	\$35	\$468	\$887
\$1,508,700	\$1,562,549	\$21	\$27	\$33	\$19	\$22	\$25	\$28	\$31	\$465	\$884
\$1,562,550	\$1,616,449	\$23	\$21	\$27	\$33	\$19	\$22	\$25	\$28	\$462	\$881
\$1,616,450	\$1,670,399	\$29	\$23	\$21	\$27	\$33	\$19	\$22	\$25	\$459	\$878
\$1,670,400	\$1,724,299	\$20	\$29	\$23	\$21	\$27	\$33	\$19	\$22	\$455	\$875
\$1,724,300	\$1,778,149	\$9	\$20	\$29	\$23	\$21	\$27	\$33	\$19	\$452	\$872
\$1,778,150	\$1,832,049		\$9	\$20	\$29	\$23	\$21	\$27	\$33	\$449	\$869
\$1,832,050	\$1,885,949			\$9	\$20	\$29	\$23	\$21	\$27	\$464	\$866
\$1,885,950	\$1,939,799				\$9	\$20	\$29	\$23	\$21	\$458	\$880
\$1,939,800	\$1,993,699					\$9	\$20	\$29	\$23	\$452	\$874
\$1,993,700	\$2,047,599						\$9	\$20	\$29	\$453	\$868
\$2,047,600	\$2,101,499							\$9	\$20	\$460	\$869
\$2,101,500	\$2,155,349								\$9	\$450	\$876
\$2,155,350	\$2,209,299									\$235	\$436
\$2,209,300	\$2,263,265										\$14

Note: These charts do not account for additional withholding in the following instances:

- a married couple with both spouses working, where one spouse's wages are more than \$1,131,632 but less than \$2,263,265, and the other spouse's wages are also more than \$1,131,632 but less than \$2,263,265;
- married taxpayers with only one spouse working, and that spouse works more than one job, with wages from each job under \$2,263,265, but combined wages from all jobs is over \$2,263,265.

If you are in one of these situations and you would like to request an additional dollar amount of withholding from your wages, please contact the Tax Department for assistance (see *Need help?* on page 6).

Part 5 – These charts are only for single taxpayers and head of household taxpayers with more than one job, and whose combined wages are between \$107,650 and \$2,263,265.

Enter the additional withholding dollar amount on line 3.

The additional dollar amount, as shown below, is accurate for a weekly payroll. If you are not paid on a weekly basis, you will need to adjust these dollar amount(s). For example, if you are paid biweekly, you must double the dollar amount(s) computed.

Combined wages between \$107,650 and \$538,749											
Higher wage	\$107,650 \$129,249	\$129,250 \$150,749	\$150,750 \$172,299	\$172,300 \$193,849	\$193,850 \$236,949	\$236,950 \$280,099	\$280,100 \$323,199	\$323,200 \$377,099	\$377,100 \$430,949	\$430,950 \$484,899	\$484,900 \$538,749
\$53,800 \$75,299	\$13	\$18									
\$75,300 \$96,799	\$13	\$20	\$26	\$25							
\$96,800 \$118,399	\$8	\$17	\$23	\$26	\$28						
\$118,400 \$129,249	\$2	\$11	\$18	\$21	\$25	\$30					
\$129,250 \$139,999		\$4	\$14	\$17	\$22	\$32					
\$140,000 \$150,749		\$2	\$10	\$14	\$18	\$32	\$29				
\$150,750 \$161,549			\$4	\$10	\$15	\$31	\$27				
\$161,550 \$172,499			\$2	\$8	\$13	\$31	\$29	\$26			
\$172,500 \$193,849				\$3	\$11	\$29	\$32	\$27	\$27		
\$193,850 \$236,949					\$9	\$24	\$34	\$32	\$30	\$19	
\$236,950 \$280,099						\$8	\$16	\$25	\$20	\$21	\$13
\$280,100 \$323,199							\$7	\$16	\$24	\$17	\$20
\$323,200 \$377,099								\$8	\$17	\$24	\$17
\$377,100 \$430,949									\$8	\$17	\$24
\$430,950 \$484,899										\$8	\$17
\$484,900 \$538,749											\$8

		Combined wages between \$538,750 and \$1,185,399											
Higher wage		\$538,750 \$592,649	\$592,650 \$646,499	\$646,500 \$700,399	\$700,400 \$754,299	\$754,300 \$808,199	\$808,200 \$862,049	\$862,050 \$915,949	\$915,950 \$969,899	\$969,900 \$1,023,749	\$1,023,750 \$1,077,549	\$1,077,550 \$1,131,499	\$1,131,500 \$1,185,399
\$236,950	\$280,099	\$9											
\$280,100	\$323,199	\$9	\$8										
\$323,200	\$377,099	\$20	\$8	\$8	\$8								
\$377,100	\$430,949	\$17	\$20	\$8	\$8	\$8	\$8						
\$430,950	\$484,899	\$24	\$17	\$20	\$8	\$8	\$8	\$8	\$8				
\$484,900	\$538,749	\$17	\$24	\$17	\$20	\$8	\$8	\$8	\$8	\$8	\$8		
\$538,750	\$592,649	\$8	\$17	\$24	\$17	\$20	\$8	\$8	\$8	\$8	\$8	\$236	\$452
\$592,650	\$646,499		\$8	\$17	\$24	\$17	\$20	\$8	\$8	\$8	\$8	\$236	\$452
\$646,500	\$700,399			\$8	\$17	\$24	\$17	\$20	\$8	\$8	\$8	\$236	\$452
\$700,400	\$754,299				\$8	\$17	\$24	\$17	\$20	\$8	\$8	\$236	\$452
\$754,300	\$808,199					\$8	\$17	\$24	\$17	\$20	\$8	\$236	\$452
\$808,200	\$862,049						\$8	\$17	\$24	\$17	\$20	\$236	\$452
\$862,050	\$915,949							\$8	\$17	\$24	\$17	\$248	\$452
\$915,950	\$969,899								\$8	\$17	\$24	\$245	\$463
\$969,900	\$1,023,749									\$8	\$17	\$252	\$460
\$1,023,750	\$1,077,549										\$8	\$245	\$467
\$1,077,550	\$1,131,499											\$123	\$232
\$1,131,500	\$1,185,399												\$14

(Part 5 continued on page 7)

Privacy notification

See our website or Publication 54, *Privacy Notification*.

Need help?



Visit our website at **www.tax.ny.gov**

- get information and manage your taxes online
- check for new online services and features



Telephone assistance

Automated income tax refund status: (518) 457-5149

Personal Income Tax Information Center: (518) 457-5181

To order forms and publications: (518) 457-5431

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): (518) 485-5082

[illegible][illegible]

**Certificate of Exemption from Withholding**

New York State • New York City • Yonkers

IT-2104-E

This certificate will expire on April 30, 2019.

To claim exemption from withholding for New York State personal income tax (and New York City and Yonkers personal income tax, if applicable), you must meet the conditions in either Group A or Group B:

Group A

- you must be under age 18, or over age 65, or a full-time student under age 25; **and**
- you did not have a New York income tax liability for 2017; **and**
- you do not expect to have a New York income tax liability for 2018 (for this purpose, you have a tax liability if your return shows tax before the allowance of any credit for income tax withheld).

Group B

- you meet the conditions set forth under the Servicemembers Civil Relief Act (SCRA), as amended by the Military Spouses Residency Relief Act. See *Military spouses*.

If you **do not meet all** of the conditions in either Group A or Group B above, **stop**; you cannot claim exemption from withholding (see *Note* below).

First name and middle initial	Last name	Social security number	Filing status: Mark an X in only one box
Mailing address (number and street or PO box)	Apartment number	Date of birth (mmddyyyy)	A Single <input type="checkbox"/> B Married <input type="checkbox"/>
City, village, or post office	State	ZIP code	C Qualifying widow(er) with dependent child, or head of household with qualifying person..... <input type="checkbox"/>

Are you a full-time student?..... Yes ☐ No ☐Are you a military spouse exempt under the SCRA? Yes ☐ No ☐

I certify that the information on this form is correct and that, for the year 2018, I expect to qualify for exemption from withholding of New York State income tax under section 671(a)(3) of the Tax Law or under the SCRA. I will notify my employer within 10 days of any change requiring revocation of the exemption from withholding as explained in the instructions.

Employee's signature (give the completed certificate to your employer)

Date

Employer: complete this section only if you must send a copy of this form to the NYS Tax Department (see instructions).

Employer name and address	Employer identification number
---------------------------	--------------------------------

Mark an **X** in the box if a newly hired employee or a rehired employee ☐

First date employee performed services for pay (mmddyyyy) (see instructions):

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

If Yes, enter the date the employee qualifies (mmddyyyy):

Instructions**Employee**

Who qualifies – To claim exemption from withholding for New York State personal income tax (and New York City and Yonkers personal income tax, if applicable), you must meet the conditions in either Group A or Group B:

Group A

- you must be under age 18, or over age 65, or a full-time student under age 25; **and**
- you did not have a New York income tax liability for 2017; **and**
- you do not expect to have a New York income tax liability for 2018 (for this purpose, you have a tax liability if your return shows tax before the allowance of any credit for income tax withheld).

Group B

- you meet the conditions set forth under the Servicemembers Civil Relief Act (SCRA), as amended by the Military Spouses Residency Relief Act. See *Military spouses*.

If you meet the conditions in Group A or Group B, file this certificate, Form IT-2104-E, with your employer. Otherwise, your employer must withhold New York State income tax (and New York City and

Yonkers personal income tax, if applicable) from your wages. Do not send this certificate to the Tax Department.

Generally, as a resident, you are required to file a New York State income tax return if you are required to file a federal income tax return, or if your federal adjusted gross income plus your New York additions is more than \$4,000, regardless of your filing status. However, if you are single and can be claimed as a dependent on another person's federal return, you must file a New York State return if your federal adjusted gross income plus your New York additions is more than \$3,100.

If you are a nonresident and have income from New York sources, you must file a New York return if the sum of your federal adjusted gross income and New York additions to income is more than your New York standard deduction.

A penalty of \$500 may be imposed for furnishing false information that decreases your withholding amount.

Note: If you do not qualify for exemption, or you want New York State, New York City, or Yonkers personal income tax withheld from your pay, file Form IT-2104, *Employee's Withholding Allowance Certificate*, with your employer. Follow the instructions on Form IT-2104 to determine the correct number of allowances to claim for withholding tax purposes.

When to claim exemption from withholding – File this certificate with your employer if you meet the conditions listed in Group A or Group B above. **You must file a new certificate each year if you wish to continue to claim the exemption.**

Military spouses – Under the Servicemembers Civil Relief Act (SCRA), as amended by the Military Spouses Residency Relief Act, you may be exempt from New York income tax (and New York City and Yonkers personal income tax, if applicable) on your wages if: 1) your spouse is a member of the armed forces present in New York in compliance with military orders; 2) you are present in New York solely to be with your spouse; and 3) you are domiciled in another state.

Liability for estimated tax – If, as a result of this exemption certificate, your employer does not withhold income tax from your wages and you later fail to qualify for exemption from tax, you may be required to pay estimated tax and be subject to penalty if it is not paid. For further information, see Form IT-2105, *Estimated Tax Payment Voucher for Individuals*.

Multiple employers – If you have more than one employer, you may claim exemption from withholding with each employer as long as your total expected income will not cause you to incur a New York income tax liability for the year 2018 and you had no liability for 2017.

Revocation by employee – You must revoke this exemption certificate (1) within 10 days from the day you expect to incur a New York income tax liability for the year 2018, (2) on or before December 1, 2018, if you expect to incur a tax liability for 2019, or (3) when you no longer qualify for exemption under the SCRA.

If you are required to revoke this certificate, if you no longer meet the age requirements for claiming exemption, or if you want income tax withheld from your pay (because, for example, you expect your income to exceed \$3,100), you **must** file Form IT-2104, *Employee's Withholding Allowance Certificate*, with your employer. Follow the instructions on Form IT-2104 to determine the correct number of allowances to claim for withholding tax purposes.

Filing status – Mark an **X** in one box on Form IT-2104-E that shows your present filing status for federal purposes.

Employer

Keep this certificate with your records. If an employee who claims exemption from withholding on Form IT-2104-E usually earns more than \$200 per week, you **must** send a copy of that employee's Form IT-2104-E to: **NYS Tax Department, Income Tax Audit Administrator, Withholding Certificate Coordinator, W A Harriman Campus, Albany NY 12227-0865**. See Publication 55, *Designated Private Delivery Services*, if not using U.S. Mail. If the employee is also a new hire or rehire, see **Note** below.

The Tax Department will not accept this form if it is incomplete. We will review these certificates and notify you of any adjustments that must be made.

Due dates for sending certificates received from employees who claim exemption and earn more than \$200 per week are:

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

Revocation by employer – You must revoke this exemption within 10 days if, on any day during the calendar year, the date of birth stated on the certificate filed by the employee indicates the employee no longer meets the age requirements for exemption. The revocation must be in the form of a written notice to the employee.

New hires and rehires – Mark an **X** in the box if you are submitting a copy of this form to comply with New York State's New Hire Reporting Program. A newly hired or rehired employee means an employee previously not employed by you, or previously employed by you but separated from such employment for 60 or more consecutive days. Enter the first day any services are performed 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. Also, 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. Mail the completed form, within 20 days of hiring, to:

**NYS TAX DEPARTMENT
NEW HIRE NOTIFICATION
PO BOX 15119
ALBANY NY 12212-5119**

To report newly hired or rehired employees online go to www.nynewhire.com.

Note: If the newly hired or rehired employee has also claimed exemption from withholding but usually earns more than \$200 per week, mail Form IT-2104-E to the Tax Department at the New Hire Notification address above.

Privacy notification

See our website or Publication 54, *Privacy Notification*.

Need help?

- Information and forms are available on the Tax Department's website (at www.tax.ny.gov).
- For help completing this form, **employees** may call (518) 457-5181, and **employers** may call (518) 485-6654.

SUNY ESF FEDERAL WORK-STUDY APPOINTMENT FORM

Instructions for Student: This form must be submitted to the Financial Aid Office to finalize the hiring process. Complete the shaded areas in the Student Section below, then bring the form to your potential supervisor for a confirmation signature. Once the supervisor has signed the form, return it to the Financial Aid Office, 113 Bray Hall.

Instructions for Supervisor: The below named student is interested in employment in your federal work-study position. If you wish to employ this student please complete the shaded areas of the Supervisor Section and return the form to the student or the Financial Aid Office. A copy of the form will be forwarded to you upon completion of the hiring process.

Student Section													
Soc. Sec. No.:										Gender:			
Name (Last, First, M)													
Permanent Address:													
City:								State:			Zip Code:		
Employee Status:	Y – Returning FWS Employee N – New FWS Employee												

Supervisor Section																	
Starting Date				Department				Office Location				Phone Number					
Signature						Print Name						Date					

Processing Section											
Family Income:	A	0 – 5,999			J	0 – 1,999					
	B	6,000 – 11,999			K	2,000 – 3,999					
A – G: Dep, UG	C	12,000 – 23,999			L	4,000 – 7,999					
	D	24,000 – 29,999			M	8,000 – 11,999					
I: Graduate	E	30,000 – 41,999			N	12,000 – 15,999					
	F	42,000 – 59,999			O	16,000 – 19,999					
J – P: Ind, UG	G	60,000 + Over			P	20,000 + Over					
Employment Period			Hourly Rate			EEOC		Acct Number		Grant Amount	
								211555			
Signature			Print Name			Date					

FA Office Use Only						
Federal W-4				ERS		Mail Drop
NY State (IT-2104)				I-9 Valid		
NY City (IT-2104)				I-9 Initial		

STATE UNIVERSITY OF NEW YORK
COLLEGE OF ENVIRONMENTAL SCIENCE AND FORESTRY

EMPLOYEE QUESTIONNAIRE

- **New employees** are required to complete this full form, then sign and date at the bottom.
- **Returning employees** are required to fill in name and anywhere changes have occurred, then sign and date at the bottom; **if no changes**, fill in name and **check this box** ☐, then sign and date at the bottom.

Preferred

Salutation Dr. ___ Ms. ___ Mrs. ___ Miss ___ Mr. ___ Female ___ Male ___

Soc. Sec. No. _____ **Date of Birth** Mo. ___ Day ___ Yr. ___

Name _____ **Other Name (if applicable)** _____

Home Address _____ **Home Phone** _____

Permanent Address (if different) _____

Campus Address _____ **Campus Phone** _____

Campus E-mail address (if known) _____

Highest Degree Earned _____ **Year** _____ **Educational Institution** _____

U.S. Citizen Yes ___ No ___ (If no Visa type) _____ **Country of Birth** _____

Previous State Service Yes ___ No ___ If yes State start date _____

Previous SUNY Service Yes ___ No ___ If yes SUNY start date _____

Do you have current or future employment at another State of New York agency, including another SUNY campus?
_____ Yes _____ No

Do you have current or future employment at SUNY-ESF through the Research Foundation? _____ Yes _____ No

If yes to either above, list name of employer, position, and percent of time working:

Are you a retiree from another State of New York agency, including another SUNY campus? _____ Yes _____ No

☐ **By checking this box, I understand that while employed at SUNY-ESF it is my responsibility to seek approval through ESF's Human Resources Office for any employment at another State of New York agency, another SUNY campus, and/or employment at SUNY-ESF through the Research Foundation.**

Emergency Notification:

Name _____ **Relationship** _____

Address _____ **Phone** _____

I hereby certify that the above information is true and accurate to the best of my knowledge. I understand that intentional or negligent falsification of the above information and/or information on the attached resume could lead to my dismissal.

Signature

Date

FOR TEMPORARY EMPLOYEES ONLY

STATE UNIVERSITY OF NEW YORK College of Environmental Science and Forestry

I hereby acknowledge that I have been informed by the SUNY College of Environmental Science and Forestry, my employer, that I have the right to join the retirement system of New York State. I further acknowledge that I must complete a Retirement System Membership Application which must be filed with the Retirement System in order to be effective. As a result of joining the Retirement System, I will be required to contribute 3% of my salary to the Retirement System throughout active membership.

If I join the system, my beneficiary may be protected by a death benefit should I die in service. Upon meeting eligibility requirements, I may be entitled to a lifetime pension or a disability pension if I become permanently and totally disabled from gainful employment.

I also understand if I do not elect to join, I may be unable to obtain credit at a later date for service rendered during the period I was not a member.

As a part-time and/or temporary employee, I elect NOT to join the Retirement System as an employee of New York State. I understand that if I wish to enroll in a retirement program in the future, that it is my responsibility to contact the Office of Human Resources ext. 6613 to enroll.

PRINT NAME

SIGNATURE

DATE

Summary of New York State Employees Retirement System

If you join the Employees' Retirement System (ERS) plan you will be **required to contribute 3% of your gross pay throughout active membership.**

There is a 10 year vesting period. This means you must be in the plan for the equivalent of 10 years of full-time service in order to have a pension benefit. Part-time service is prorated toward the 10 years of full-time service. If you leave state employment before 10 years of service you can request a refund of your contributions.

ERS is a defined benefit plan. This means that your pension is a calculation based on a formula which is: years of service *times* final average salary *times* a rate factor (1.66% for less than 20 years and 2% for 20 or more years). Final Average Salary is the average of wages earned in any consecutive 36 months of service when earnings were highest.

Eligibility for the benefit – You are eligible for a service retirement benefit when you reach age 55 or older. However for every year under age 62 there is a reduction in your benefit as the chart below indicates:

Age At Retirement	% of Reduction
55	38.33
56	33.33
57	28.33
58	23.33
59	18.33
60	13.33
61	6.67

This is only a brief summary of the retirement plan. If you have questions or need more information, contact Bev Gracz in the Human Resources Office at 315-470-6613.

Direct Deposit Form for NYS Employees

(To be used for enrollment, changes and cancellations)

Section A: Employee Information

NAME (LAST, FIRST, MI) _____ WORK PHONE # (____) _____

NYS EMPLID # N _____ AGENCY/DEPT CODE _____

For more than three accounts or if you prefer to list each Financial Institution on a separate form, use additional forms as necessary. Up to seven fixed amount or percentage deposits may be processed as well as one excess (net pay) deposit.

Section B: Account Type	New or Additional *	Change Joint Account Holder *	Change Amount or Percentage	Cancel	Name of Financial Institution	Account Number	Amount, Percentage or Excess
	(✓)	(✓)	(✓)	(✓)			
1. <input type="checkbox"/> Savings <input type="checkbox"/> Checking							
2. <input type="checkbox"/> Savings <input type="checkbox"/> Checking							
3. <input type="checkbox"/> Savings <input type="checkbox"/> Checking							

*For new/additional accounts with joint account holders or to add a joint account holder to existing accounts, both signatures are required in Section D.

Section C: This section must be completed by your financial institution for new/additional accounts when directing funds into a savings account or into a checking account if a voided personal check is not attached. The employee's name MUST appear on the account(s).

As a representative of the below named financial institution, I certify that this institution is ACH capable and agree to receive and deposit the salary to the account shown above in accordance with Part 102 of the Codes, Rules, and Regulations of the State of New York and to be bound by such rules. Salary credited to the account below will be available to the depositor on payday.

1. NAME OF FINANCIAL INSTITUTION _____ Account Type ☐ Savings ☐ Checking
 Depositor's Account Number (EFT Format) _____ Routing Number _____

Print or Type Representative's Name	Signature of Representative	Telephone Number	Date
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2. NAME OF FINANCIAL INSTITUTION _____ Account Type ☐ Savings ☐ Checking
 Depositor's Account Number (EFT Format) _____ Routing Number _____

Print or Type Representative's Name	Signature of Representative	Telephone Number	Date
-------------------------------------	-----------------------------	------------------	------

3. NAME OF FINANCIAL INSTITUTION _____ Account Type ☐ Savings ☐ Checking
 Depositor's Account Number (EFT Format) _____ Routing Number _____

Print or Type Representative's Name	Signature of Representative	Telephone Number	Date
-------------------------------------	-----------------------------	------------------	------

Section D: Employee/Joint Account Holders Certification: I certify that I read and understand the instructions to this form, including the authorization for recovery. In signing this form, I authorize my salary payment to be sent to the designated financial institution(s) to be deposited into the specified account(s). The joint account holder for accounts listed in Section B, if any, must sign on the corresponding line for new/additional accounts or account holder(s).

Employee Signature _____ Date _____

B-1 Joint Account Holder _____ Date _____

B-2 Joint Account Holder _____ Date _____

B-3 Joint Account Holder _____ Date _____

**This form is a legal document and cannot be altered by the agency, employee or financial institution.
 If there are any changes, the employee must complete a new form.**

INSTRUCTIONS: Please complete the form as described below, and then forward it to your agency/department payroll or personnel office. You can also contact that office for assistance in completing the form.

NEW/ADDITIONAL ACCOUNT OR CHANGES IN ACCOUNT HOLDERS: Employee **must** complete Sections **A, B, and D** for each new/additional account or for changes in account holders. See instructions below for Section **C**.

Section A: Indicate your name, work phone number, NYS EMPLID and Agency/Department code.

Section B: To enroll in direct deposit or add an account, place a check mark in the account type (checking or savings) and in the “New or Additional” column. For changes in account holders, place a check mark in the account type and in the appropriate “Change” column. Indicate the name of the financial institution, account number, and amount or percentage to be deposited.

- Employees may choose **up to seven** fixed amount or percentage deposits, as well as **one excess** (net pay) deposit. This form accommodates up to three accounts. For more than three accounts or if you prefer to list each financial institution on a separate form, use additional forms as necessary.
- Account number is obtained from a personal check, bank statement, or the financial institution.
- To deposit a fixed amount, enter a specific amount (may include cents, e.g. \$100.25). To deposit a portion of the paycheck, enter a specific percent (must be a full percentage, e.g. 50%). Write the word “**excess**” to deposit the remainder of monies after all other distributions.

Section C: For Savings Accounts, this section **must** be completed by your financial institution(s). For Checking Accounts, this section **must** be completed by your financial institution(s) if you are **not** attaching a voided personal check. The employee’s name **must** appear on the account.

Section D: The Employee/Joint Account Holder Certification **must** be signed by the employee in **all** instances and any joint account holder if this is a new/added account. By signing this form, the employee and any joint account holder each allows the State, through the financial institution, to debit the account in order to recover any salary to which the employee was not entitled or that was deposited to the account in error. This means of recovery shall not prevent the State from utilizing any other lawful means to retrieve salary payments to which the employee is not entitled.

CHANGES TO MONEY OR PERCENTAGE AMOUNT: Employees may add, change or cancel the money or percentage amount deposited to an account by completing Sections **A, B, and D** of a new Direct Deposit Form. Section **C** does **not** need to be completed for these changes. In Section **B**, place a check mark in the appropriate “Change” column. New fixed amount or percentage direct deposits will be assigned a lesser priority than existing fixed amount or percentage direct deposits. For example, if an employee’s pay is not sufficient to cover all direct deposits, the most recently designated direct deposit(s) will not be taken.

To change direct deposit priorities, please contact your agency payroll or personnel office. Financial institution changes may take up to two payroll periods to become effective. Employees should maintain accounts canceled and replaced by new accounts until the new transaction is complete. If canceled accounts are not temporarily maintained until the new account receives the employee’s direct deposit transaction, employees may experience a delay in payments. Joint account holder’s signature is not required for these transactions.

CANCELLATIONS: The agreement represented by this authorization will remain in effect until canceled by the employee, the financial institution, or the State agency. To cancel the agreement, the employee **must** complete Sections **A, B and D** of a new Direct Deposit Form for the transaction(s) to be canceled. Joint account holder’s signature is not required. The financial institution may cancel the agreement by providing the employee and the State agency with a written notice 30 days in advance of the cancellation date. The financial institution cannot cancel the authorization without notification to both the employee and the State agency. The State agency may cancel an employee’s direct deposits when internal control policies would be compromised by this form of salary payment.

NOTE: Direct deposit advice statements are distributed by the enrollee’s agency. If the statement is unclaimed, it will be held by the agency for thirty (30) days after which time the statement will be destroyed.

New York State Personal Privacy Law Notification

The New York State Office of the State Comptroller Bureau of State Payroll Services requests personal information on this form to operate the New York State Direct Deposit/Electronic Funds Transfer Program. This information is being requested pursuant to State Finance Law §200(4) and Part 102 of Title 2 of the New York Codes, Rules and Regulations. The information will be provided to the designated financial institution(s) and/or their agent(s) for the purpose of processing payments, and for other official business of the Office of the State Comptroller. No further disclosure of this information will be made unless such disclosure is authorized or required by law. An employee’s failure to provide the requested information may delay or prevent the receipt of payments through the Direct Deposit/Electronic Funds Transfer Program. The information provided will be maintained in the State Payroll System under the direction of the Bureau of State Payroll Services.