

Welcome to Self-Directed Services! At Fello, we are excited to assist you and your team with onboarding new staff. The Self-Directed Services Onboarding Team providing Financial Management & Counseling Services (FMCS) work to ensure that employees providing self-direction services have a positive and seamless new hire experience.

Fello knows that when you choose to self-direct, you experience greater autonomy and, at the same time, accept more responsibility. We will be with you every step of the way during this process by providing necessary documentation, support, and reporting via our website and our software, FMS Engine, which will add transparency to our services and make information easier to access. As a part of your staff onboarding process, the documentation listed below will be completed by your staff, reviewed and signed by you, and submitted to the FMCS Onboarding team for processing.

Employee Enrollment Document Checklist

In the following example pages of the full packet:
yellow highlights are for **applicants/employees** to fill out, and
blue highlights are for **participant/employers** to fill out

Document Title	Document Purpose
Applicant Data Form	Provides FMCS provider with applicant demographic and training information used to initiate criminal background process
Payroll Information Form	Provides FMCS provider with applicant service code and wage information
I-9 Form	Verifies the identity and employment authorization of individuals hired for employment in the United States
IRS Form W-4	Federal tax withholding
MW507 Form	Maryland state tax withholding
Special Tax Exemption Form	Determines employee eligibility for special tax exemptions based upon relationship to the participant, age, and residential status
Paycom Direct Deposit Authorization & Agreement Form	Authorization to pay employee wages via direct deposit, pay card, or live check – include void check / bank letter
Employee Agreement	Provides terms and conditions of employment with the Employer of Record
CPR & First Aid Certifications	Verifies the completion of required certifications for employment

Note: All applicants must complete a background check via an email from Paycom that is sent to the email address provided on the Applicant Data & Payroll Information Form. We must receive clear background check results prior to issuing clearance to support a participant, regardless of relationship to the participant.



Legal Guardianship & Authorized Representatives

Sometimes, a court may appoint someone (a guardian or authorized representative) to handle legal matters for a Participant Employer. When this happens, we need to make sure the right person is clearly identified on all paperwork. This protects the Participant Employer and makes sure Fello follows all court orders and state and federal laws.

If someone is signing as a guardian or authorized representative, the Participant Team must give Fello the official court order reflecting their specific role and their authorities. Fello is legally required to follow these documents. If a change is made and a new court order is issued, Fello will need a copy of the updated order.

All court orders are reviewed by Fello's Legal Counsel.

Below is an example of how the signature section should be completed in the new hire packet:

Printed Name:

I/We, **LEGAL GUARDIAN OR AUTHORIZED REPRESENTATIVE NAME (if there are co-guardians both names must be listed here)**, am/are signing for Participant Employer, **PARTICIPANT EMPLOYER NAME**, as a legally authorized representative(s).

The nature of my legal authorization is (please check one):

Legal Guardian: []

Designated Representative: []

Parent (If Participant is under 18 ONLY): []

Other (Please Specify): _____ []

Guardian or Authorized Representative for Participant:

Guardian Signature:

(Co-Guardian signature will need to be included below only if applicable)

Co-Guardian or Authorized Representative Signature for Participant (If Applicable):

Signature Date:

Guardian Signature (If Applicable):

Date:

Applicant Name:
Participant Employer Name:

Document Type	Required Document	Instructions for Applicant & Employer Completion	Completed
Applicant & Payroll Forms	Applicant Data & Payroll Form	Page 1: Applicant clearly PRINT responses in all fields (Provided information is used to send background link.)	<input type="checkbox"/>
		Page 2: Participant enters all requested service codes & rates of pay approved in the budget.	<input type="checkbox"/>
		Page 3: Applicant print name, sign, and date	<input type="checkbox"/>
		Page 3: Participant print name, sign and date	<input type="checkbox"/>
Authorization to Work	I-9 Form	Page 1, Section 1: Applicant complete all fields, sign, date	<input type="checkbox"/>
		Page 1, Section 2: Participant complete List A or List B AND List C in full	<input type="checkbox"/>
		Page 2, Section 2: Certification section completed in full-participant name, address, signature and date	<input type="checkbox"/>
Tax Forms Please note: We are not tax advisors. We recommend all applicants seek tax advice if they have questions related to forms.	W-4	Step 1: Applicant completes all fields, including SSN and one marital status	<input type="checkbox"/>
		Step 2: Applicant checks the box, if applicable	<input type="checkbox"/>
		Step 3: Applicant uses the instructions to add a total dollar figure based upon number of qualifying dependents. Leave blank if not applicable.	<input type="checkbox"/>
		Step 4: Applicant uses for additional withholding, income, or deductions. **Leave blank if claiming exempt	<input type="checkbox"/>
		**If claiming exempt , enter "Exempt" in the open space under line 4(c) and leave steps 3 and 4 blank.	<input type="checkbox"/>
		Step 5: Applicant signs and dates	<input type="checkbox"/>
		Employers Only: Participant's name and address	<input type="checkbox"/>
	MW507 Form (current year)	Applicant: Complete all fields	<input type="checkbox"/>
		County: County the applicant resides in. If applicant does not reside in MD, then they will enter the Participant's county of residence.	<input type="checkbox"/>
		Marital Status: Applicant selects one box	<input type="checkbox"/>
		Line 1: Applicant enters the number of exceptions (dependents) if NOT claiming exempt	<input type="checkbox"/>
		Line 2: Applicant enters additional amount to withhold per pay, if applicable	<input type="checkbox"/>
		Line 3: **Applicant notate "Exempt" if applicable, check boxes that apply, and include the applicable year	<input type="checkbox"/>
Lines 4-8: Applicant completes if applicable	<input type="checkbox"/>		

Applicant Name:
Participant Employer Name:

		**If claiming exempt due to Difficulty of Care, write "Exempt" under line B and leave Line 1 blank	<input type="checkbox"/>
		Applicant signature/date and participants name and full address	<input type="checkbox"/>
Special Tax Form Please note: We are not tax advisors. We recommend all applicants seek tax advice if they have questions related to forms.	Special Tax Exemption Form	Applicant must complete questions 1-3, even if not applicable	<input type="checkbox"/>
		If #3 is yes and the Applicant chooses the Difficulty of Care exemption, the "Exempt" instructions may apply to tax forms. Note: We are not tax advisors. We recommend seeking a tax advisor for tax advice.	<input type="checkbox"/>
		If #3 is yes, but the applicant chooses to opt out of the Difficulty of Care exemption, they may write "waive" next to #3 after selecting "yes."	<input type="checkbox"/>
		Applicant must print, sign, and date page 3	<input type="checkbox"/>
		Participant must print, sign, and date page 3	<input type="checkbox"/>
Payroll & Banking Information	Paycom Direct Deposit Form	Applicant: Complete full account number, routing number, bank name, and indicate checking or savings. Complete the bottom of the form is full.	<input type="checkbox"/>
		If the applicant wishes to decline direct deposit, please write "decline" on the form, then complete and sign the bottom.	<input type="checkbox"/>
	Voided check or Bank Letter	Must confirm account name, account number, and routing number. Applicant name must be listed	<input type="checkbox"/>
Employee Agreement	Employee Agreement	Page 3 is signed and dated by the applicant	<input type="checkbox"/>
		Page 3 is signed and dated by the participant	<input type="checkbox"/>
Certifications	CPR Certification	Must ensure training includes in-person skills testing to meet DDA guidelines	<input type="checkbox"/>
	First Aid Certification	Must ensure training includes in-person skills testing to meet DDA guidelines	<input type="checkbox"/>
Identification	Social Security Card	Validates applicant's full legal name for the State of Maryland's New Hire Registry reporting compliance.	<input type="checkbox"/>
	State-Issued Identification	Validates applicant's age to ensure they meet DDA minimum age requirements	<input type="checkbox"/>
Final Review & Submission		Note: Forms with blank fields cannot be processed All documents reviewed for accuracy and completeness. Required signatures are complete. Copies of certifications are attached.	<input type="checkbox"/>

Assistance Note: Please ensure that all fields are completed in full. If you need assistance completing this packet, please reach out to Fello at the contact info listed above. Thank you!

Participant Name: _____

(Name of the employer you will be providing services for.)

Applicant's relationship to the Participant: - The participant may choose to hire a relative, legally responsible person, or unpaid legal guardian in certain situations.

Please indicate your specific relationship to the participant employer below:

- | | |
|---|--|
| <input type="checkbox"/> Natural or adoptive parent/step parent | <input type="checkbox"/> Aunt/Uncle |
| <input type="checkbox"/> Grandparent/Step-Grandparent | <input type="checkbox"/> Niece/Nephew |
| <input type="checkbox"/> Child/Step-Child | <input type="checkbox"/> In-Law |
| <input type="checkbox"/> Sibling/Step-Sibling | <input type="checkbox"/> Other (Please Specify or N/A) |

Is the applicant related to the Participant Employer?

Yes: No:

APPLICANT DEMOGRAPHICS - *Print clearly and legibly. Use applicant's full legal name and avoid use of nicknames or shortened names.*

Last Name: _____ **First Name:** _____ **Middle Name:** _____

Maiden name, nickname, alias (if applicable): _____

The applicant's email and phone # are required to initiate a background screening through our onboarding system Paycom. Please look for an email from Paycom and submit the required information upon receipt to avoid onboarding delays. Clearance is contingent upon receipt of background screening results, training certifications, and fully completed new hire paperwork.

Email: _____

Note: Email must be unique to applicant

Primary Phone: (_____) _____ **Alt Phone:** (_____) _____

Last 4 Digits of SSN: _____ *Needed for verification while applicant is in pre-hire status.*

EMERGENCY CONTACTS - *Utilized only if an applicant is seriously ill or injured.*

Emergency Contact Name: _____ **Phone Number:** _____

APPLICANT QUALIFICATIONS - *Provide copies of all training certifications with the new hire packet.*

Please note that both CPR and First Aid must include in-person skills assessment testing for compliance.

Required for Employment:	Issue Date:	Expiration Date:
CPR Certification		
First Aid Certification		
Other Certifications (If Applicable) <i>Examples: Nursing, Med Tech, etc.</i>		

ACKNOWLEDGEMENT AND RELEASE

The completion of the applicant paperwork is to establish an employment relationship between the applicant and the employer, identified as Participant/Employer or their Authorized Representative, if applicable. The employment relationship is not with Fello.

By signing below, you acknowledge that you may not be paid for work by Fello until all the required application forms, trainings, and other required documents have been submitted and processed, and Fello issues the Participant/ Employer or their Authorized Representative a clearance form for the applicant to begin working. You understand that your employment remains conditional and may not start working until the clearance form is issued with an official work start date.

By signing below, you acknowledge that all information provided within the employment packet is true and accurate. Further, you agree that a facsimile (fax), electronic or photographic copy of the employment packet documents shall be as valid as the original documents.

Clearance is contingent upon receipt of fully complete new hire paperwork, fulfillment of training requirements, and receipt of clear background screening results.

Applicant Name (Please Print): _____

Applicant Signature: _____ Date: _____

Participant (please print): _____

Participant (Signature): _____ Date: _____

Authorized Representative (If Applicable)

Printed Name:

I/We _____, Am/Are signing for Participant Employer, _____ as a legally authorized representative(s).

The nature of my legal authorization is (please check one):

Legal Guardian:

Designated Representative:

Parent (If Participant is under 18 ONLY):

Other (Please Specify): _____

Guardian or Authorized Representative for Participant: _____

Representative Signature: _____ Date: _____

Co-Guardian or Authorized Representative for Participant (If Applicable): _____

Co-Guardian or Authorized Representative (If Applicable): _____

Date: _____



Service Codes

Direct: 1.866.252.6871 | Fax: 1.888.272.2236

Submittal/Questions: SDSNewHirePackets@fello.org

Open a Customer Service Ticket: felloselfdirection.zendesk.com/

Website: fello.org/selfdirectedservices/

Please note only codes authorized in an approved annual PCP and budget can be added to an Employee's Evvie account.

Personal Supports:

PS - Staff 1:1 Wages
PS - Staff 2:1 Wages
PS - Training Wages
PS - Paid Time Off
PS - Overnight Staff 1:1 Wages
PS - Overnight Staff 2:1 Wages
PS - Staff 1:1 Working Holiday Hours
PS - Staff 2:1 Working Holiday Hours
PS - Sick & Safe Wages

Personal Supports Enhanced:

PS Enhanced - Staff 1:1 Wages
PS Enhanced - Training Wages
PS Enhanced - Paid Time Off
PS Enhanced - Overnight Staff 1:1 Wages
PS Enhanced - Staff 1:1 Working Holiday Hours
PS Enhanced - Sick & Safe Wages

Community Development Services:

CDS - Staff 1:1 Wages
CDS - Staff 2:1 Wages
CDS - Staff Hourly Wages (Groups 1-4)
CDS - Training Wages
CDS - Paid Time Off
CDS - Staff 1:1 Working Holiday Hours
CDS - Staff 2:1 Working Holiday Hours
CDS - Staff (Group 1-4) Working Holiday Hours
CDS - Sick & Safe Wages

Employment Services:

ES - Ongoing Job Supports - Staff
Wages ES - Training Wages
ES - Paid Time Off
ES - Staff Working Holiday Hours
ES - Sick & Safe Wages



Service Codes

Direct: 1.866.252.6871 | Fax: 1.888.272.2236

Submittal/Questions: SDSNewHirePackets@fello.org

Open a Customer Service Ticket: felloselfdirection.zendesk.com/

Website: fello.org/selfdirectedservices/

Day-to-Day Administrator:

Day-to-Day Admin - Wages
Day-to-Day Admin - Training Wages
Day-to-Day Admin - Paid Time Off
Day-to-Day Admin - Staff Working Holiday Hours
Day-to-Day Admin - Sick & Safe Wages

Please note for Day to Day administrative services, relatives may be hired if they are **not** a legally responsible person or legal guardian of the participant"

Nursing Support Services:

Nursing - Staff Wages
Nursing - Paid Time Off
Nursing - Staff Working Holiday Hours
Nursing - Sick & Safe Wages

Respite:

Respite - Staff 1:1 Wages
Respite - Staff Training Wages
Respite - Paid Time Off Respite
Respite - Staff 1:1 Working Holiday Hours
Respite - Sick & Safe - Wages

Please note, primary caregivers are not able to provide respite services.

Support Broker:

SB - Staff Wages
SB - Training Wages
SB - Paid Time Off
SB - Staff Working Holiday Hours
SB - Sick & Safe Wages



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
<p>I am aware that federal law provides for imprisonment and/or fines for false statements, or the use of false documents, in connection with the completion of this form. I attest, under penalty of perjury, that this information, including my selection of the box attesting to my citizenship or immigration status, is true and correct.</p>		<p>Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):</p>	
		<input type="checkbox"/> 1. A citizen of the United States	
		<input type="checkbox"/> 2. A noncitizen national of the United States (See Instructions.)	
		<input type="checkbox"/> 3. A lawful permanent resident (Enter USCIS or A-Number.)	
		<input type="checkbox"/> 4. An alien authorized to work until _____ (exp. date, if any)	
		<p>If you check Item Number 4., enter one of these:</p>	
		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)	<p>Additional Information</p> <p>Check here if you used an alternative procedure authorized by DHS to examine documents.</p>				
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)					

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.

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

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

LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

* Documents extended by the issuing authority are considered unexpired.

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

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

LIST A Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity	AND	LIST C Documents that Establish Employment Authorization
<ol style="list-style-type: none"> 1. U.S. Passport or U.S. Passport Card 2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551) 3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa 4. Employment Authorization Document that contains a photograph (Form I-766) 5. For an individual temporarily authorized to work for a specific employer because of his or her status or parole: <ol style="list-style-type: none"> a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: <ol style="list-style-type: none"> (1) The same name as the passport; and (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. 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 	OR	<ol style="list-style-type: none"> 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 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 3. School ID card with a photograph 4. Voter's registration card 5. U.S. Military card or draft record 6. Military dependent's ID card 7. U.S. Coast Guard Merchant Mariner Card 8. Native American tribal document 9. Driver's license issued by a Canadian government authority <li style="text-align: center;">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 	AND	<ol style="list-style-type: none"> 1. A Social Security Account Number card, unless the card includes one of the following restrictions: <ol style="list-style-type: none"> (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION 2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240) 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. Native American tribal document 5. U.S. Citizen ID Card (Form I-197) 6. Identification Card for Use of Resident Citizen in the United States (Form I-179) 7. Employment authorization document issued by the Department of Homeland Security <p style="margin-left: 20px;">For examples, see Section 7 and Section 13 of the M-274 on uscis.gov/i-9-central.</p> <p style="margin-left: 20px;">The Form I-766, Employment Authorization Document, is a List A, Item Number 4, document, not a List C document.</p>
<p>Acceptable Receipts</p> <p>May be presented in lieu of a document listed above for a temporary period.</p> <p>For receipt validity dates, see the M-274.</p>				
<ul style="list-style-type: none"> • Receipt for a replacement of a lost, stolen, or damaged List A document. • Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual. • Form I-94 with "RE" notation or refugee stamp issued to a refugee. 	OR	<p>Receipt for a replacement of a lost, stolen, or damaged List B document.</p>	AND	<p>Receipt for a replacement of a lost, stolen, or damaged List C document.</p>

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



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

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

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

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

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

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

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

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

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

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

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

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



Supplement B, Reverification and Rehire (formerly Section 3)

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

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

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

Date of Rehire (<i>if applicable</i>)	New Name (<i>if applicable</i>)		
Date (<i>mm/dd/yyyy</i>)	Last Name (Family Name)	First Name (Given Name)	Middle Initial

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

Document Title	Document Number (if any)	Expiration Date (if any) (<i>mm/dd/yyyy</i>)
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I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.

Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (<i>mm/dd/yyyy</i>)
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Additional Information (Initial and date each notation.)	Check here if you used an alternative procedure authorized by DHS to examine documents.
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Date of Rehire (<i>if applicable</i>)	New Name (<i>if applicable</i>)		
Date (<i>mm/dd/yyyy</i>)	Last Name (Family Name)	First Name (Given Name)	Middle Initial

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

Document Title	Document Number (if any)	Expiration Date (if any) (<i>mm/dd/yyyy</i>)
----------------	--------------------------	--

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.

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

Additional Information (Initial and date each notation.)	Check here if you used an alternative procedure authorized by DHS to examine documents.
--	---

Date of Rehire (<i>if applicable</i>)	New Name (<i>if applicable</i>)		
Date (<i>mm/dd/yyyy</i>)	Last Name (Family Name)	First Name (Given Name)	Middle Initial

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

Document Title	Document Number (if any)	Expiration Date (if any) (<i>mm/dd/yyyy</i>)
----------------	--------------------------	--

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.

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

Additional Information (Initial and date each notation.)	Check here if you used an alternative procedure authorized by DHS to examine documents.
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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.

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) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

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 <i>Exemption from withholding</i> on page 2. I understand I will need to submit a new Form W-4 for 2027 <input type="checkbox"/>
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Step 5: Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

Sign Here	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 } **9** \$ _____
 { • \$640,600 if you’re single or head of household }
 { • \$384,350 if you’re married filing separately }

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 } **11** \$ _____
 { • \$24,150 if you’re head of household }
 { • \$16,100 if you’re single or married filing separately }

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

**MARYLAND
FORM
MW507**

Purpose. Complete Form MW507 so that your employer can withhold the correct Maryland income tax from your pay. Consider completing a new Form MW507 each year and when your personal or financial situation changes.

Basic Instructions. Enter on line 1 below, the number of personal exemptions you will claim on your tax return. However, if you wish to claim more exemptions, or if your adjusted gross income will be more than \$100,000 if you are filing single or married filing separately (\$150,000, if you are filing jointly or as head of household), you must complete the Personal Exemption Worksheet on page 2. Complete the Personal Exemption Worksheet on page 2 to further adjust your Maryland withholding based on itemized deductions, and certain other expenses that exceed your standard deduction and are not being claimed at another job or by your spouse. However, you may claim fewer (or zero) exemptions.

Additional withholding per pay period under agreement with employer. If you are not having enough tax withheld, you may ask your employer to withhold more by entering an additional amount on line 2.

Exemption from withholding. You may be entitled to claim an exemption from the withholding of Maryland income tax if:

- a. Last year you did not owe any Maryland Income tax and had a right to a full refund of any tax withheld; AND,
- b. This year you do not expect to owe any Maryland income tax and expect to have a right to a full refund of all income tax withheld.

If you are eligible to claim this exemption, complete Line 3 and your employer will not withhold Maryland income tax from your wages.

Students and Seasonal Employees whose annual income will be below the minimum filing requirements should claim exemption from withholding. This provides more income throughout the year and avoids the necessity of filing a Maryland income tax return.

Certification of nonresidence in the State of Maryland. Complete Line 4. This line is to be completed by residents of the District of Columbia, Virginia or West Virginia who are employed in Maryland and who do not maintain a place of abode in Maryland for 183 days or more.

Residents of Pennsylvania who are employed in Maryland and who do not maintain a place of abode in Maryland for 183 days or more, should complete line 5 to exempt themselves from the state portion of the withholding tax. These employees are still liable for withholding tax at the rate in effect for the Maryland county in which they are employed, unless they qualify for an exemption on either line 6 or line 7. Pennsylvania residents of York and Adams counties may claim an exemption from the local withholding tax by completing line 6. Pennsylvania residents living in other local jurisdictions which do not impose an earnings or income tax on Maryland residents may claim an exemption by completing line 7. Employees qualifying for exemption under 6 or 7, should also write "EXEMPT" on line 4.

Line 4 is **NOT** to be used by residents of other states who are working in Maryland, because such persons are liable for Maryland income tax and withholding from

their wages is required.

If you are domiciled in the District of Columbia, Pennsylvania or Virginia and maintain a place of abode in Maryland for 183 days or more, you become a statutory resident of Maryland and you are required to file a resident return with Maryland reporting your total income. You must apply to your domicile state for any tax credit to which you may be entitled under the reciprocal provisions of the law. If you are domiciled in West Virginia, you are not required to pay Maryland income tax on wage or salary income, regardless of the length of time you may have spent in Maryland.

Under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act, you may be exempt from Maryland income tax on your wages if (i) your spouse is a member of the armed forces present in Maryland in compliance with military orders; (ii) you are present in Maryland solely to be with your spouse; and (iii) you maintain your domicile in another state. If you claim exemption under the SCRA enter your state of domicile (legal residence) on Line 8; enter "EXEMPT" in the box to the right on Line 8; and attach a copy of your spousal military identification card to Form MW507. **In addition, you must also complete and attach Form MW507M.**

Duties and responsibilities of employer. Retain this certificate with your records. You are required to submit a copy of this certificate and accompanying attachments to the **Compliance Division, Compliance Programs Section, 301 West Preston Street, Baltimore, MD 21201**, when received if:

1. You have any reason to believe this certificate is incorrect;
2. The employee claims more than 10 exemptions;
3. The employee claims an exemption from withholding because he/she had no tax liability for the preceding tax year, expects to incur no tax liability this year and the wages are expected to exceed \$200 a week;
4. The employee claims an exemption from withholding on the basis of nonresidence; or
5. The employee claims an exemption from withholding under the Military Spouses Residency Relief Act.

Upon receipt of any exemption certificate (Form MW507), the Compliance Division will make a determination and notify you if a change is required.

Once a certificate is revoked by the Comptroller, the employer must send any new certificate from the employee to the Comptroller for approval before implementing the new certificate.

If an employee claims exemption under 3 above, a new exemption certificate must be filed by February 15th of the following year.

Duties and responsibilities of employee. If, on any day during the calendar year, the number of withholding exemptions that the employee is entitled to claim is less than the number of exemptions claimed on the withholding exemption certificate in effect, the employee must file a new withholding exemption certificate with the employer within 10 days after the change occurs.

**FORM
MW507 Employee's Maryland Withholding Exemption Certificate**

Print full name	Social Security Number
Street Address, City, State, ZIP	County of residence (Nonresidents enter Maryland county (or Baltimore City) where you are employed.)
<input type="checkbox"/> Single <input type="checkbox"/> Married (surviving spouse or unmarried Head of Household) Rate <input type="checkbox"/> Married, but withhold at Single rate	

1. Total number of exemptions you are claiming not to exceed line f in Personal Exemption Worksheet on page 2. 1. _____
2. Additional withholding per pay period under agreement with employer. 2. _____
3. I claim exemption from withholding because I do not expect to owe Maryland tax. See instructions above and check boxes that apply.
 - a. Last year I did not owe any Maryland income tax and had a right to a full refund of all income tax withheld and
 - b. This year I do not expect to owe any Maryland income tax and expect to have the right to a full refund of all income tax withheld. (This includes seasonal and student employees whose annual income will be below the minimum filing requirements).
If both a and b apply, enter year applicable _____ (year effective) Enter "EXEMPT" here 3. _____
4. I claim exemption from withholding because I am domiciled in one of the following states. Check state that applies.
 - District of Columbia Virginia West Virginia
 I further certify that I do not maintain a place of abode in Maryland as described in the instructions above. Enter "EXEMPT" here. 4. _____
5. I claim exemption from Maryland **state** withholding because I am domiciled in the Commonwealth of Pennsylvania and I do not maintain a place of abode in Maryland as described in the instructions on Form MW507. Enter "EXEMPT" here. 5. _____
6. I claim exemption from Maryland **local** tax because I live in a local Pennsylvania jurisdiction within York or Adams counties. Enter "EXEMPT" here and on line 4 of Form MW507. 6. _____
7. I claim exemption from Maryland **local** tax because I live in a local Pennsylvania jurisdiction that does not impose an earnings or income tax on Maryland residents. Enter "EXEMPT" here and on line 4 of Form MW507. 7. _____
8. I certify that I am a legal resident of the state of ^{MD} and am not subject to Maryland withholding because I meet the requirements set forth under the Servicemembers Civil Relief Act, as amended by the Military Spouses Residency Relief Act. Enter "EXEMPT" here. . . . 8. _____

Under the penalty of perjury, I further certify that I am entitled to the number of withholding allowances claimed on line 1 above, or if claiming exemption from withholding, that I am entitled to claim the exempt status on whichever line(s) I completed.

Employee's signature	Date
Employer's name and address including ZIP code (For employer use only)	Federal Employer Identification Number

Personal Exemptions Worksheet

Line 1

- a. Multiply the number of your personal exemptions by the value of each exemption from the table below. (Generally the value of your exemption will be \$3,200; however, if your federal adjusted gross income is expected to be over \$100,000, the value of your exemption may be reduced. **Do not claim any personal exemptions you currently claim at another job, or any exemptions being claimed by your spouse.** To qualify as your dependent, you must be entitled to an exemption for the dependent on your federal income tax return for the corresponding tax year. **NOTE:** Dependent taxpayers may not claim themselves as an exemption. **a.** _____
- b. Multiply the number of additional exemptions you are claiming for dependents age 65 or over by the value of each exemption from the table below. **b.** _____
- c. Enter the estimated amount of your itemized deductions (excluding state and local income taxes) that exceed the amount of your standard deduction, alimony payments, allowable childcare expenses, qualified retirement contributions, business losses and employee business expenses for the year. Do not claim any additional amounts you currently claim at another job or any amounts being claimed by your spouse. **NOTE:** Standard deduction allowance is 15% of Maryland adjusted gross income with a minimum of \$1,850 and a maximum of \$2,800. **c.** _____
- d. Enter \$1,000 for additional exemptions for taxpayer and/or spouse age 65 or over and/or blind. **d.** _____
- e. Add total of lines a through d. **e.** _____
- f. Divide the amount on line e by \$3,200. **Drop any fraction. Do not round up.** This is the **maximum** number of exemptions you may claim for withholding tax purposes. **f.** _____

If your federal AGI is		If you will file your tax return	
		Single or Married Filing Separately Your Exemption is	Joint, Head of Household or Qualifying Widow(er) Your Exemption is
\$100,000 or less		\$3,200	\$3,200
Over	But not over		
\$100,000	\$125,000	\$1,600	\$3,200
\$125,000	\$150,000	\$800	\$3,200
\$150,000	\$175,000	\$0	\$1,600
\$175,000	\$200,000	\$0	\$800
In excess of \$200,000		\$0	\$0

FEDERAL PRIVACY ACT INFORMATION

Social Security numbers must be included. The mandatory disclosure of your Social Security number is authorized by the provisions set forth in the Tax-General Article of the Annotated Code of Maryland. Such numbers are used primarily to administer and enforce the individual income tax laws and to exchange income tax information with the Internal Revenue Service, other states and other tax officials of this state. Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having statutory right to obtain it.

IMPORTANT

This document is provided for informational purposes only and should not be construed as tax, legal, or financial advice. Individuals should consult with their own tax professionals or advisors regarding their specific situations and the implications of claiming or failing to claim an exemption.

Employees providing domestic services, like those employees hired directly by participants self-directing their services, may be exempt from paying certain federal and state taxes that are normally paid by employers and employees.

These special tax exemptions are based on an employee's relationship with the employer, their age, and their residential status.

Fello Inc. uses this form to identify if an employee meets the federal and state special tax exemptions criteria. If employees qualify for exemptions, the exemptions must be honored by the employer.

Please note that if an employee's wages are tax exempt, they may not be eligible for unemployment benefits and their future FICA benefits (Social Security and Medicare) may be affected because of the lack of contribution.

Employees may choose to decline exemptions and pay employment and income taxes by marking the appropriate boxes below.

Employee Special Tax Exemption Information and Declaration

Direct: 1.866.252.6871 | Fax: 1.888.272.2236

<https://www.fello.org/selfdirectedservices>

Employment Tax Exemption

Please respond to the statements below to determine your eligibility for Employment Tax Exemption.

Question 1

I am the Parent (natural, adoptive, or step-parent) of the Participant Employer.

Yes

No

Please Note

If the answer is “yes”, then the employer and employee are both exempt from paying FICA (Social Security and Medicare) and the employer is exempt from paying FUTA (Federal Unemployment Tax) on wages paid to this employee. The employer may also be exempt from paying State Unemployment Insurance Tax, depending on the rules in the state. Currently, the state of Maryland follows the Federal Rules.

Decline

If you checked “Yes” above and are choosing to decline employment tax exemption, please check the box below.

I understand that as an employee, I qualify for an employment tax exemption. However, I hereby decline this tax exemption.

Question 2

I am the child/stepchild of the Participant Employer AND under the age of 21.

Yes

If yes, please provide your (the employee's) date of birth: _____

No

Please Note

If the answer is “yes” and the child employee is under 21 during the entire tax year, then the employer and employee are both exempt from paying FICA (Social Security and Medicare) and the employer is exempt from paying FUTA (Federal Unemployment Tax) on wages paid to this employee. When the employee reaches age 21, the payments are subject to both FICA and FUTA tax. The employer may also be exempt from paying State Unemployment Insurance Tax, depending on the rules in the state. Currently, the state of Maryland follows the Federal Rules.

Decline

If you checked “Yes” above and are choosing to decline employment tax exemption, please check the box below.

I understand that as an employee, I qualify for an employment tax exemption. However, I hereby decline this tax exemption.

Employee Special Tax Exemption Information and Declaration

Direct: 1.866.252.6871 | Fax: 1.888.272.2236

<https://www.fello.org/selfdirectedservices>

Income Tax Exemption

Please respond to the statement below to determine your eligibility for Income Tax Exemption.

Question 3

I am an employee of and share the residence (permanent address) with the Participant Employer. Additionally, I do not maintain another legal residence. The shared residence is where I reside full-time and perform the routines of private life.

Yes

No

Please Note

If the answer is “yes” then the employee’s income is excluded from federal and state income tax based on the difficulty of care income tax exclusion. Per IRS Notice 2014-7, payments to a care provider for services to a Medicaid Waiver-eligible individual sharing a home with the provider are excluded from federal income tax as they are considered difficulty of care payments.

Decline

If you checked “Yes” above and are choosing to decline the income tax exemption, please check the box below.

I understand that as an employee, I qualify for an income tax exemption. However, I hereby decline this tax exemption.

Employee Special Tax Exemption Information and Declaration

Direct: 1.866.252.6871 | Fax: 1.888.272.2236

<https://www.fello.org/selfdirectedservices>

Attestation Statement

This form is a requirement for all new employees.

Under penalties of perjury, I declare that I am an individual care provider receiving payments under a state Medicaid Home and Community-Based Services waiver program for services I provide to the Participant Employer signing below.

The information I've provided is true and accurate. I understand my responsibility to inform Fello Inc. if my circumstances change.

I understand that if these statements turn out to be false, I may personally owe federal income tax and be subject to IRS penalties.

I will contact a tax professional for additional information and guidance, as needed.

I understand that the earliest possible effective date of this tax exemption is the date this completed documentation is received by Fello Inc.

Retroactive tax exemptions cannot be processed. We recommend speaking with a tax professional should you have any questions about the impact of declaring tax exemptions.

Employee Name (please print): _____

Employee Signature: _____

Date: _____

Participant Employer Name (please print): _____

Participant Employer Signature: _____

Date: _____

Employee Special Tax Exemption Information and Declaration

Direct: 1.866.252.6871 | Fax: 1.888.272.2236

<https://www.fello.org/selfdirectedservices>

Authorized Representative

(If Applicable)

Printed Name:

I/We _____, am/are signing for Participant Employer,
_____ as a legally authorized representative(s).

The nature of my legal authorization is:

- Legal Guardian
- Designated Representative
- Parent (If Participant is under 18 ONLY)
- Other (Please Specify) _____

Guardian or Authorized Representative for Participant: _____

Representative Signature: _____ Date: _____

Co-Guardian or Authorized Representative for Participant (if Applicable): _____

Co-Guardian or Authorized Representative (if Applicable): _____ Date: _____

EMPLOYMENT TERMS AND CONDITIONS:

1. The Participant/Representative has elected to hire me to perform services for them in accordance with the Maryland Department of Health, Developmental Disabilities Administration (Maryland DDA) Self-Directed Services program. I understand that Fello is the Self-Directed Services provider (SDS) assisting the employer with employer-related tasks and *IS NOT* my employer.
2. The Participant or Representative (if applicable) is my employer. The Participant/Representative is responsible for recruiting, hiring, training, managing and supervising me and controlling my workplace activities. The Participant/Representative is solely responsible for the decisions to hire and retain or not retain me.
3. I understand that I am an Employee of the Participant/Representative and am not the Employee of Fello or the State of Maryland. As a result, I am not entitled to employment benefits issued by Fello nor the State of Maryland.
4. The Participant/Representative shall set the conditions of employment; termination of employment shall be the prerogative of the Participant/Representative.
5. I understand that the Participant/Representative can immediately dismiss my employment based on any of the following criteria:
 - a. I have been placed on an Employee Disqualification Registry or List,
 - b. I have committed substantiated abuse, neglect, or misuse of funds or property of a Participant receiving services,
 - c. I have committed fraud or violated the terms of this Agreement.
6. I understand that I am an at-will employee. This Agreement does not guarantee me a specific number of hours of work, nor does it limit the Participant/Representative from hiring other Employees under the Self-Directed Services program.
7. This Agreement does not prohibit me from working for more than one Participant/Representative under the Self-Directed Services program.

ACKNOWLEDGEMENT

I agree to fulfill the requirements of an Employee of a Self-Directed Services Participant, which shall include, but is not limited to, the following:

1. Agree to complete and provide information for a new hire packet, which will include a criminal background screening facilitated by Fello prior to employment, the results of which may be shared with the Maryland Department of Health - Developmental Disabilities Administration (Maryland DDA) and/or the Participant/Representative for whom I work, their Coordinator of Community Services (CCS) and their Support Broker, if applicable.
2. Achieve and maintain all training certifications and other requirements as outlined in this application in order to be eligible for payment for services.

3. Know that I am not authorized to begin employment until my new hire document have been completed and submitted in full and the results of the background screening have been received and approved. All new hire documentation must be completed in submitted in full to Fello and Fello must provide my employer a notice of clearance to start working. No payments can be provided prior to the date of clearance.
4. I acknowledge that I have received and reviewed the Employee Handbook, if applicable, for the participant employer I support. I understand that it is my responsibility to read its contents, seek clarification when needed, and adhere to the policies and procedures outlined within.
5. Complete and submit timekeeping records and mileage reimbursement forms in a timely manner to my employer for their review and approval; please see Fello's processing calendars. Fello will provide payment for services on behalf of the Participant/Representative following the submission of accurate and approved payment requests, within the constraints of the Participant's Person-Centered Plan and Budget. I understand that payment will be for typical services rendered as assigned by the Participant/Representative and as outlined in the Participant's Person-Centered Plan and Budget.
6. Carry out all assigned duties and responsibilities explained by the Participant/Representative as outlined in the Participant's Person-Centered Plan and Budget.
7. Understand that I can be held liable if I submit fraudulent records that result in over-billing or unjustly billing Medicaid.
8. Cooperate with the Participant/Representative to inform Fello within 24 hours of the occurrence, in the event that I am injured while providing services to the Participant. I will complete and submit the required worker injury reporting documentation to the Participant/Representative and Fello within 48 hours. I understand that I will be covered by workers' compensation insurance and unemployment insurance provided by the Participant/Representative.
9. Recognize that I am a mandated reporter and must immediately report:
 - a. Any suspected Medicaid fraud to the Maryland Department of Health OIG Fraud Hotline at 866-770-7175.
 - b. Any suspected abuse, neglect and exploitation to the appropriate authorities.
10. Notify the Participant/Representative if/when my address or personal information changes or if I wish to change my payment and tax withholding preferences. Those updates must be communicated to Fello within 5 business days for the purposes of payroll and employee record updates.
11. Contact Fello directly for my employment verification needs, which may require up to 3 business days for processing.
12. Understand that I am welcomed to and encouraged to communicate with Fello directly regarding my personnel and payment matters, but that I should do so after advising the Participant/Representative as well.

SIGNATURES:

By signing below, I attest that I have read and understand the statements outlined on this Acknowledgment and I agree to abide by the terms and conditions of employment by the Participant identified below receiving Self Directed Services provided by Fello.

Employee Name (please print): _____

Employee signature: _____ Date: _____

Participant (please print): _____

Participant signature: _____ Date: _____

Authorized Representative (If Applicable)

Printed Name:

I/We _____, Am/Are signing for Participant Employer, _____
as a legally authorized representative(s).

The nature of my legal authorization is (please check one):

Legal Guardian:

Designated Representative:

Parent (If Participant is under 18 ONLY):

Other (Please Specify): _____

Guardian or Authorized Representative for Participant: _____

Representative Signature: _____ Date: _____

Co-Guardian or Authorized Representative for Participant (If Applicable): _____

Co-Guardian or Authorized Representative (If Applicable): _____ Date: _____

IF YOU HAVE THE RIGHT TO WORK



DON'T LET ANYONE TAKE IT AWAY

If you have the skills, experience, and legal right to work, your citizenship or immigration status shouldn't get in the way. Neither should the place you were born or another aspect of your national origin. A part of U.S. immigration laws protects legally-authorized workers from discrimination based on their citizenship status and national origin. You can read this law at [8 U.S.C. § 1324b.](#)

The [Immigrant and Employee Rights Section \(IER\)](#) may be able to help if an employer treats you unfairly in violation of this law.

The law that IER enforces is 8 U.S.C. § 1324b. The regulations for this law are at 28 C.F.R. Part 44.

Call IER if an employer:

Does not hire you or fires you because of your national origin or citizenship status (this may violate a part of the law at 8 U.S.C. § 1324b(a)(1))

Treats you unfairly while checking your right to work in the U.S., including while completing the [Form I-9](#) or using [E-Verify](#) (this may violate the law at 8 U.S.C. § 1324b(a)(1) or (a)(6))

Retaliates against you because you are speaking up for your right to work as protected by this law (the law prohibits retaliation at 8 U.S.C. § 1324b(a)(5))

The law can be complicated. Call IER to get more information on protections from discrimination based on citizenship status and national origin.

Immigrant and Employee Rights Section (IER)

1-800-255-7688

TTY 1-800-237-2515

www.justice.gov/ier

IER@usdoj.gov



U.S. Department of Justice, Civil Rights Division, Immigrant and Employee Rights Section, January 2019

This guidance document is not intended to be a final agency action, has no legally binding effect, and has no force or effect of law. The document may be rescinded or modified at the Department's discretion, in accordance with applicable laws. The Department's guidance documents, including this guidance, do not establish legally enforceable responsibilities beyond what is required by the terms of the applicable statutes, regulations, or binding judicial precedent. For more information, see "Memorandum for All Components: Prohibition of Improper Guidance Documents," from Attorney General Jefferson B. Sessions III, November 16, 2017.



SI USTED TIENE DERECHO A TRABAJAR



NO DEJE QUE NADIE SE LO QUITTE

Si usted dispone de las capacidades, experiencia y derecho legal a trabajar, su estatus migratorio o de ciudadanía no debe representar un obstáculo, ni tampoco lo debe ser el lugar en que usted nació o ningún otro aspecto de su nacionalidad de origen. Existe una parte de las leyes migratorias de los EE. UU. que protegen a los trabajadores que cuentan con la debida autorización legal para trabajar de la discriminación por motivos de su estatus de ciudadanía o nacionalidad de origen. Puede consultar esta ley contenida en la [Sección 1324b del Título 8 del Código de los EE. UU.](#)

Es posible que la [Sección de Derechos de Inmigrantes y Empleados \(IER, por sus siglas en inglés\)](#) pueda ayudar si un empleador lo trata de una forma injusta, en contra de esta ley.

La ley que hace cumplir la IER es la Sección 1324b del Título 8 del Código de los EE. UU. Los reglamentos de dicha ley se encuentran en la Parte 44 del Título 28 del Código de Reglamentos Federales.

Este documento de orientación no tiene como propósito ser una decisión definitiva por parte de la agencia, no tiene ningún efecto jurídicamente vinculante y puede ser rescindido o modificado a la discreción del Departamento, conforme a las leyes aplicables. Los documentos de orientación del Departamento, entre ellos este documento de orientación, no establecen responsabilidades jurídicamente vinculantes más allá de lo que se requiere en los términos de las leyes aplicables, los reglamentos o los precedentes jurídicamente vinculantes. Para más información, véase «Memorándum para Todos Los Componentes: La Prohibición contra Documentos de Orientación Impropias», del Fiscal General Jefferson B. Sessions III, 16 de noviembre del 2017.

Llame a la IER si un empleador:

No lo contrata o lo despide a causa de su nacionalidad de origen o estatus de ciudadanía (esto podría representar una vulneración de parte de la ley contenida en la Sección 1324b(a)(1) del Título 8 del Código de los EE. UU.)

Lo trata de una manera injusta a la forma de comprobar su derecho a trabajar en los EE. UU., incluyendo al completar el [Formulario I-9](#) o utilizar [E-Verify](#) (esto podría representar una vulneración de la ley contenida en la Sección 1324b(a)(1) o (a)(6) del Título 8 del Código de los EE. UU.)

Toma represalias en su contra por haber defendido su derecho a trabajar al amparo de esta ley (la ley prohíbe las represalias, según se indica en la Sección 1324b(a)(5) del Título 8 del Código de los EE. UU.)

Esta ley puede ser complicada. Llame a la IER para más información sobre las protecciones existentes contra la discriminación por motivos del estatus de ciudadanía o la nacionalidad de origen.

Sección de Derechos de Inmigrantes y Empleados (IER)

1-800-255-7688

TTY 1-800-237-2515

www.justice.gov/crt-espanol/ier

IER@usdoj.gov



Departamento de Justicia de los EE. UU., División de Derechos Civiles, Sección de Derechos de Inmigrantes y Empleados, enero del 2019

