

## **Town Full-Time Employee**

### **Onboarding Forms**

**\*Must complete all documents\***

Included Forms in Packet:

- I-9
- M-4
- W-4
- Direct Deposit Form
- SSA-1945 Form
- Middlesex County Retirement – New Member Enrollment
- Benefit Election Form
  - If electing benefits, please complete enrollment forms found on the [Benefits Enrollment page](#).
- Union Form (if applicable position)



# 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
<b>I am aware that federal law provides for imprisonment and/or fines for false statements, or the use of false documents, in connection with the completion of this form. I attest, under penalty of perjury, that this information, including my selection of the box attesting to my citizenship or immigration status, is true and correct.</b>		Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.): <input type="checkbox"/> 1. A citizen of the United States <input type="checkbox"/> 2. A noncitizen national of the United States (See Instructions.) <input type="checkbox"/> 3. A lawful permanent resident (Enter USCIS or A-Number.) <input type="checkbox"/> 4. An alien authorized to work until (exp. date, if any) _____		
Signature of Employee		Today's Date (mm/dd/yyyy)		

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

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

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

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

**Certification:** I attest, under penalty of perjury, that (1) I have examined the documentation presented by the above-named employee, (2) the above-listed documentation appears to be genuine and to relate to the employee named, and (3) to the best of my knowledge, the employee is authorized to work in the United States.

First Day of Employment (mm/dd/yyyy):

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

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

## LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

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

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

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

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

### Acceptable Receipts

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

For receipt validity dates, see the M-274.

• Receipt for a replacement of a lost, stolen, or damaged List A document.	OR	Receipt for a replacement of a lost, stolen, or damaged List B document.	Receipt for a replacement of a lost, stolen, or damaged List C document.
• 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.			

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

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

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

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

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

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

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

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

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



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

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

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

Last Name (Family Name) from <b>Section 1</b> .	First Name (Given Name) from <b>Section 1</b> .	Middle initial (if any) from <b>Section 1</b> .
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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 (if applicable)	New Name (if applicable)		
Date (mm/dd/yyyy)	Last Name (Family Name)	First Name (Given Name)	Middle Initial
Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.			

Document Title	Document Number (if any)	Expiration Date (if any) (mm/dd/yyyy)
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<b>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.</b>		
Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (mm/dd/yyyy)
Additional Information (Initial and date each notation.)		Check here if you used an alternative procedure authorized by DHS to examine documents.

Date of Rehire (if applicable)	New Name (if applicable)		
Date (mm/dd/yyyy)	Last Name (Family Name)	First Name (Given Name)	Middle Initial
Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.			

Document Title	Document Number (if any)	Expiration Date (if any) (mm/dd/yyyy)
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<b>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.</b>		
Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (mm/dd/yyyy)
Additional Information (Initial and date each notation.)		Check here if you used an alternative procedure authorized by DHS to examine documents.

Date of Rehire (if applicable)	New Name (if applicable)		
Date (mm/dd/yyyy)	Last Name (Family Name)	First Name (Given Name)	Middle Initial
Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.			

Document Title	Document Number (if any)	Expiration Date (if any) (mm/dd/yyyy)
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<b>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.</b>		
Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (mm/dd/yyyy)
Additional Information (Initial and date each notation.)		Check here if you used an alternative procedure authorized by DHS to examine documents.



# Instructions for Form I-9, Employment Eligibility Verification

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

USCIS

Form I-9

OMB No. 1615-0047  
Expires 07/31/2026

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

## Purpose of Form I-9

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

## Definitions

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

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

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

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

## General Instructions

Form I-9 consists of:

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

## EMPLOYEES

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

## EMPLOYERS

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

All employers must:

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

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

### Section 1: Employee Information and Attestation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## Section 2: Employer Review and Verification

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

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

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

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

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

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

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

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

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

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

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

#### Photocopies

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

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

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

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

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

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

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

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

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

### **Reverification and Rehire**

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

#### **Reverifications**

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

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

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

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

#### **Rehires**

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

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

## Employee and Employer Instructions Related E-Verify

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

For employees of employers who participate in E-Verify:

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

For E-Verify employers:

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

## What is the Filing Fee?

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

## USCIS Forms and Information

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

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

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

## Retaining Completed Forms I-9

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

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

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

## Penalties

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

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

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

## DHS Privacy Notice

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

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

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

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

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## Paperwork Reduction Act

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

Circle one:      Single      or      Married

FORM  
M-4

**MASSACHUSETTS EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE**

Rev. 11/19



Print full name .....

Social Security no. ....

Print home address.....

City..... State..... Zip .....

**Employee:**

File this form with your employer. Otherwise, Massachusetts Income Taxes will be withheld from your wages without exemptions.

**Employer:**

Keep this certificate with your records. If the employee is believed to have claimed excessive exemptions, the Massachusetts Department of Revenue should be so advised.

**HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS**

1. Your personal exemption. Write the figure "1." If you are age 65 or over or will be before next year, write "2".....
2. If married and if exemption for spouse is allowed, write the figure "4." If your spouse is age 65 or over or will be before next year and if otherwise qualified, write "5." See Instruction C.....
3. Write the number of your qualified dependents. See Instruction D.....
4. Add the number of exemptions which you have claimed above and write the total.....
5. Additional withholding per pay period under agreement with employer \$\_\_\_\_\_  
A.  Check if you will file as head of household on your tax return.  
B.  Check if you are blind.      C.  Check if spouse is blind and not subject to withholding.  
D.  Check if you are a full-time student engaged in seasonal, part-time or temporary employment whose estimated annual income will not exceed \$8,000.

**EMPLOYER: DO NOT withhold if Box D is checked.**

I certify that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled.

Date..... Signed .....

**THIS FORM MAY BE REPRODUCED**

**THE COMMONWEALTH OF MASSACHUSETTS, DEPARTMENT OF REVENUE**

**A. Number.** The more exemptions you claim on this certificate, the less tax withheld from your employer. If you claim more exemptions than you are entitled to, civil and criminal penalties may be imposed. However, you may claim a smaller number of exemptions without penalty. If you do not file a certificate, your employer must withhold on the basis of no exemptions.

If you expect to owe more income tax than will be withheld, you may either claim a smaller number of exemptions or enter into an agreement with your employer to have additional amounts withheld.

You should claim the total number of exemptions to which you are entitled to prevent excessive overwithholding, unless you have a significant amount of other income. Underwithholding may result in owing additional taxes to the Commonwealth at the end of the year.

If you work for more than one employer at the same time, you must not claim any exemptions with employers other than your principal employer.

If you are married and if your spouse is subject to withholding, each may claim a personal exemption.

**B. Changes.** You may file a new certificate at any time if the number of exemptions increases. You must file a new certificate within 10 days if the number of exemptions previously claimed by you decreases. For example, if during the year your dependent son's income indicates that you will not

provide over half of his support for the year, you must file a new certificate.

**C. Spouse.** If your spouse is not working or if she or he is working but not claiming the personal exemption or the age 65 or over exemption, generally you may claim those exemptions in line 2. However, if you are planning to file separate annual tax returns, you should not claim withholding exemptions for your spouse or for any dependents that will not be claimed on your annual tax return.

If claiming a spouse, write "4" in line 2. Entering "4" makes a withholding system adjustment for the \$4,400 exemption for a spouse.

**D. Dependent(s).** You may claim an exemption in line 3 for each individual who qualifies as a dependent under the Federal Income Tax Law. In addition, if one or more of your dependents will be under age 12 at year end, add "1" to your dependents total for line 3.

You are not allowed to claim "federal withholding deductions and adjustments" under the Massachusetts withholding system.

If you have income not subject to withholding, you are urged to have additional amounts withheld to cover your tax liability on such income. See line 5.

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

## Exempt from withholding

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

**Step 5:  
Sign  
Here**

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

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

Date

**Employers  
Only**

Employer's name and address

First date of employment

Employer identification number (EIN)

## General Instructions

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

### Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to [www.irs.gov/FormW4](http://www.irs.gov/FormW4).

### Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

**Exemption from withholding.** You may claim exemption from withholding for 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](http://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](http://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](http://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	<b>Qualified tips.</b> 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	<b>Qualified overtime compensation.</b> 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	<b>Qualified passenger vehicle loan interest.</b> 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	<b>Seniors age 65 or older.</b> 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	<b>Itemized deductions.</b> Enter an estimate of your 2026 itemized deductions from Schedule A (Form 1040). Such deductions may include qualifying:	
a	<b>Medical and dental expenses.</b> Enter expenses in excess of 7.5% (0.075) of your total income	6a \$ _____
b	<b>State and local taxes.</b> 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	<b>Home mortgage interest.</b> 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	<b>Gifts to charities.</b> Enter contributions in excess of 0.5% (0.005) of your total income	6d \$ _____
e	<b>Other itemized deductions.</b> Enter the amount for other itemized deductions	6e \$ _____
7	Add lines 6a, 6b, 6c, 6d, and 6e. Enter the result here	7 \$ _____
8	<b>Limitation on itemized deductions.</b>	
a	Enter your total income	8a \$ _____
b	Subtract line 4 from line 8a. If line 4 is greater than line 8a, enter -0- here and on line 10. Skip line 9	8b \$ _____
9	Enter: { • \$768,700 if you’re married filing jointly or a qualifying surviving spouse • \$640,600 if you’re single or head of household • \$384,350 if you’re married filing separately }	9 \$ _____
10	If line 9 is greater than line 8b, enter the amount from line 7. Otherwise, multiply line 7 by 94% (0.94) and enter the result here	10 \$ _____
11	<b>Standard deduction.</b>	
Enter:	{ • \$32,200 if you’re married filing jointly or a qualifying surviving spouse • \$24,150 if you’re head of household • \$16,100 if you’re single or married filing separately }	11 \$ _____
12	<b>Cash gifts to charities.</b> 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**

<b>Higher Paying Job Annual Taxable Wage &amp; Salary</b>	<b>Lower Paying Job Annual Taxable Wage &amp; Salary</b>											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$0	\$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**

<b>Higher Paying Job Annual Taxable Wage &amp; Salary</b>	<b>Lower Paying Job Annual Taxable Wage &amp; Salary</b>											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$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	5,230	6,030	6,130	6,330	6,530	6,730
\$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**

<b>Higher Paying Job Annual Taxable Wage &amp; Salary</b>	<b>Lower Paying Job Annual Taxable Wage &amp; Salary</b>											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$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	2,760	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

## Statement Concerning Your Employment in a Job Not Covered by Social Security

**Employee Name:** \_\_\_\_\_

**Employee ID#:** \_\_\_\_\_

**Employer Name:** \_\_\_\_\_

**Employer ID#:** \_\_\_\_\_

Your earnings from this job are not covered under Social Security (i.e., you will not pay Social Security taxes). This means that you will not earn credits for Social Security retirement or disability benefits in this job. If you retire or become disabled, and you are eligible for a Social Security benefit based on other work, your earnings from this job will not be used to compute your Social Security benefit. In addition, we will not consider these non-covered earnings for the future potential calculation of survivor benefits based on your earnings. Your earnings from this job are subject to Medicare taxes and will count for purposes of the Medicare program. For information on how you may qualify for Social Security benefits, visit [www.ssa.gov](http://www.ssa.gov).

### For More Information

Social Security publications and additional information are available at [www.ssa.gov](http://www.ssa.gov). You may also call toll free 1-800-772-1213, or for the deaf or hard of hearing call the TTY number 1-800-325-0778 or contact your local Social Security office.

**I certify that I have received Form SSA-1945 and understand that my earnings from this job are not covered under Social Security and will not be used to determine eligibility to or the amount of my potential future Social Security Benefits.**

**Signature of Employee:** \_\_\_\_\_

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

## Information about Social Security Form SSA-1945 Statement Concerning Your Employment in a Job Not Covered by Social Security

The Social Security Protection Act of 2004, Pub. L. No. 108-203, Section 419 requires State and local government employers to provide a statement to employees hired January 1, 2005, or later in a job not covered under Social Security. Form SSA-1945, **Statement Concerning Your Employment in a Job Not Covered by Social Security**, is the document that employers must use to meet the requirements of the law.

While the earlier version of the SSA-1945 discussed the effect of the Windfall Elimination Provision and/or Government Pension Offset on an employee's potential future benefits, the Social Security Fairness Act (SSFA) of 2023 enacted on January 5, 2025, eliminated the reduction of Social Security benefits under the Windfall Elimination Provision and/or Government Pension Offset for individuals entitled to certain pensions from work not covered by Social Security, starting January 2024. However, this did not remove the requirement for State and local government employers to provide a statement to employees hired January 1, 2005, or later in jobs not covered under Social Security. This version of SSA-1945 explains to an employee that non-covered earnings will not be used to determine eligibility to or calculate the amount of potential future benefits.

Employers must:

- Get the employee's signature on the form
- Give the signed statement and information page to the employee prior to the start of employment
- Submit a copy of the signed form to the pension paying agency.

Social Security will not be setting any additional guidelines for the use of this form.

A fillable, downloadable version of the SSA-1945 is available online at the Social Security website, [www.ssa.gov/online/ssa-1945.pdf](http://www.ssa.gov/online/ssa-1945.pdf).



## TOWN OF HUDSON DIRECT DEPOSIT AUTHORIZATION FORM

**Office of the Treasurer**  
**78 Main Street**  
**Hudson, MA 01749**  
**978-568-9605**

I hereby authorize and request the Town of Hudson, through the office of the Town Treasurer to arrange for deposit of monies due me for wages through the payroll system.

I request that this direct deposit be made to:

---

Name of Bank

---

Bank Telephone Number

---

Routing Transit Number

---

Date

---

Street Address

---

City/Town      State      Zip

---

Checking Account Number  
PLEASE BE EXACT

---

Employee Printed Name

---

Employee Signature (Live Signature Needed)

PLEASE NOTE DIRECT DEPOSIT CAN TAKE UP TO 48 HOURS TO CLEAR YOUR ACCOUNT

**ALL REQUESTS MUST BE MADE IN PERSON WITH PHOTO IDENTIFICATION**



**PUBLIC EMPLOYEE RETIREMENT ADMINISTRATION COMMISSION**  
FIVE MIDDLESEX AVENUE, SUITE 304 | SOMERVILLE, MA 02145

# Introduction

## New Member Enrollment

Form Last Revised: February, 2020

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The *New Member Enrollment* Form allows a newly hired employee to apply for membership in a public retirement system. The form must be completed by any new employee regardless of his or her past employment with any governmental entity. Certain information on this form must be provided by the Payroll/Personnel Department and verified by the retirement board.

A new member must also complete the *Beneficiary Selection Form for Refund of Accumulated Deductions* and, if applicable, the *Beneficiary Selection Form (Option D)*.

# New Member Enrollment

Form Last Revised: February, 2020

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**Retirement Board:** Please enter your retirement board information here.

**Name of Retirement Board:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**City/Town:** \_\_\_\_\_

**Zip Code:** \_\_\_\_\_

**Telephone:** \_\_\_\_\_

**Fax:** \_\_\_\_\_

## Employee Information

**Employee Last Name:** \_\_\_\_\_

**First Name:** \_\_\_\_\_

**M.I.:** \_\_\_\_\_

**Social Security # (Entire #):** \_\_\_\_\_

**Phone #:** \_\_\_\_\_

**Sex:** \_\_\_\_\_

**Street Address:** \_\_\_\_\_

**City/Town:** \_\_\_\_\_

**State:** \_\_\_\_\_

**Zip Code:** \_\_\_\_\_

**Birth/Former Name (if different)** \_\_\_\_\_

**Email:** \_\_\_\_\_

**Date of Birth\*:** \_\_\_\_\_

**Marital Status:**

**Single**

**Married**

**Widowed**

**Divorced\***

**Spouse's Name:** \_\_\_\_\_

**Spouse's DOB:** \_\_\_\_\_

**# of Children:** \_\_\_\_\_

Your Retirement Board will request a copy of birth records, military discharge papers and other pertinent data.

\*If Divorced and you have a Qualified Domestic Relations Order (QDRO), please attach a copy.

## Current/Prior Retirement System Membership

List prior or current public retirement system membership:

Are you retired from any other Massachusetts public retirement system?  YES  NO

Were you ever a member of any other Massachusetts public retirement system?  YES  NO

List prior or current public retirement system membership:

<b>SYSTEM</b>	<b>DATES OF MEMBERSHIP</b>		<b>ARE YOUR FUNDS STILL ON DEPOSIT?</b>	
	<b>From:</b>	<b>To:</b>	<input type="checkbox"/> YES	<input type="checkbox"/> NO
			<input type="checkbox"/> YES	<input type="checkbox"/> NO
			<input type="checkbox"/> YES	<input type="checkbox"/> NO
			<input type="checkbox"/> YES	<input type="checkbox"/> NO

If you wish to purchase past creditable service, please ask your Retirement Board about your options.

Did you ever work for or do you currently work for the Commonwealth or one of its political subdivisions for which you were not/are not a contributing member of a retirement system?  YES  NO

Member Last Name:

First Name:

SSN: \*\*\*-\*\*-\_\_\_\_\_

### Other Public Employment in Massachusetts

List prior or current public employment in Massachusetts or one of its political subdivisions (Non-membership):

EMPLOYER	DATES OF EMPLOYMENT	
	From:	To:

### Veteran Status

Are you a veteran?

YES  NO

If YES, please enter dates of service and attach a copy of your military discharge papers, Forms DD-214, DD-215, DD-256, NGB 22, or NGB 22A.

### DATES OF ACTIVE SERVICE

From: \_\_\_\_\_ To: \_\_\_\_\_

I hereby authorize the Treasurer to withhold the proper percentage of my regular compensation due on each pay period and to deposit such deductions to my credit in the annuity savings fund. I understand the full amount of such deductions, with regular interest as provided by law, will be returned to me upon my written request if I terminate my service, unless I plan to accept a position which would entitle me to become a member of any other contributory retirement system in the Commonwealth or other conditions apply. In the event that I die before retiring, my named beneficiary or beneficiaries may receive survivor benefits OR a refund of my accumulated total deductions as allowed by law.

I sign this application under the penalties of perjury. I affirm that the information presented in this application is correct, complete and accurately presented. I understand that giving false or incomplete information may subject me to the loss of my benefits as well as civil and criminal penalties.

### Applicant's Signature:

Print Employee's Name:

Employee's Signature:

Date:

Member Last Name:

First Name:

SSN: \*\*\*-\*\*-\_\_\_\_\_

### Payroll/Personnel Department

**To be completed by Payroll/Personnel Department and verified by Retirement Board:**

Check base rate to be deducted for retirement:

5%  7%  8%  9%  Additional 2%

If 5%, 7%, or 8%, state reason: \_\_\_\_\_

Current Rate of Regular Compensation per Pay Period: \$ \_\_\_\_\_

Employment Status (Check ALL that apply):

Permanent  Temporary  Full-time  Part-time  50%  75%  Other: \_\_\_\_\_

Agency/Dept: \_\_\_\_\_

Title/Position: \_\_\_\_\_

Starting Date of Present Position: \_\_\_\_\_

Authorized Signature: \_\_\_\_\_

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

Print Name: \_\_\_\_\_

### Retirement Board

**To be completed by Retirement Board:**

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

Annual Regular Compensation: \$ \_\_\_\_\_

% to be Deducted \_\_\_\_\_

Current Group Classification: \_\_\_\_\_

The member should also complete the *Beneficiary Selection Form (Refund)* or if applicable, the *Beneficiary Selection Form (Option D)*.



## MIDDLESEX COUNTY RETIREMENT SYSTEM SUPPLEMENTAL NEW MEMBER ENROLLMENT AND ACKNOWLEDGMENT FORM

### *Supplemental Enrollment Information*

<b>Member's Name:</b>	
<b>Entire Social Security Number:</b>	
<b>Employer:</b>	
<b>Department:</b>	
<b>Hours of Employment Per Week:</b>	
<b>Covered by Collective Bargaining Agreement:</b>	<b>Circle one:</b> <b>YES</b> <b>NO</b>
<b>Home Email Address:</b>	
<b>Home Phone:</b>	

### *Acknowledgments*

I, the undersigned, state the following:

**Notice of Potential Veteran's Benefits:** I hereby acknowledge receipt of the *Notice of Potential Veterans' Benefits Pursuant to Massachusetts General Laws, Chapter 32, Section 4(1)(h)* as provided in the New Member Enrollment Package.

**Statement Concerning Social Security:** I hereby acknowledge receipt of Social Security Form SSA-1945 *Statement Concerning Your Employment in a Job Not Covered by Social Security* as provided in the New Member Enrollment Package.

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Member's Signature

Date

## Statement Concerning Your Employment in a Job Not Covered by Social Security

**Employee Name:** \_\_\_\_\_

**Employee ID#:** \_\_\_\_\_

**Employer Name:** \_\_\_\_\_

**Employer ID#:** \_\_\_\_\_

Your earnings from this job are not covered under Social Security (i.e., you will not pay Social Security taxes). This means that you will not earn credits for Social Security retirement or disability benefits in this job. If you retire or become disabled, and you are eligible for a Social Security benefit based on other work, your earnings from this job will not be used to compute your Social Security benefit. In addition, we will not consider these non-covered earnings for the future potential calculation of survivor benefits based on your earnings. Your earnings from this job are subject to Medicare taxes and will count for purposes of the Medicare program. For information on how you may qualify for Social Security benefits, visit [www.ssa.gov](http://www.ssa.gov).

### For More Information

Social Security publications and additional information are available at [www.ssa.gov](http://www.ssa.gov). You may also call toll free 1-800-772-1213, or for the deaf or hard of hearing call the TTY number 1-800-325-0778 or contact your local Social Security office.

**I certify that I have received Form SSA-1945 and understand that my earnings from this job are not covered under Social Security and will not be used to determine eligibility to or the amount of my potential future Social Security Benefits.**

**Signature of Employee:** \_\_\_\_\_

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

## Information about Social Security Form SSA-1945 Statement Concerning Your Employment in a Job Not Covered by Social Security

The Social Security Protection Act of 2004, Pub. L. No. 108-203, Section 419 requires State and local government employers to provide a statement to employees hired January 1, 2005, or later in a job not covered under Social Security. Form SSA-1945, **Statement Concerning Your Employment in a Job Not Covered by Social Security**, is the document that employers must use to meet the requirements of the law.

While the earlier version of the SSA-1945 discussed the effect of the Windfall Elimination Provision and/or Government Pension Offset on an employee's potential future benefits, the Social Security Fairness Act (SSFA) of 2023 enacted on January 5, 2025, eliminated the reduction of Social Security benefits under the Windfall Elimination Provision and/or Government Pension Offset for individuals entitled to certain pensions from work not covered by Social Security, starting January 2024. However, this did not remove the requirement for State and local government employers to provide a statement to employees hired January 1, 2005, or later in jobs not covered under Social Security. This version of SSA-1945 explains to an employee that non-covered earnings will not be used to determine eligibility to or calculate the amount of potential future benefits.

Employers must:

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- Give the signed statement and information page to the employee prior to the start of employment
- Submit a copy of the signed form to the pension paying agency.

Social Security will not be setting any additional guidelines for the use of this form.

A fillable, downloadable version of the SSA-1945 is available online at the Social Security website, [www.ssa.gov/online/ssa-1945.pdf](http://www.ssa.gov/online/ssa-1945.pdf).



# Introduction

## Notice of Potential Veterans' Benefits

Pursuant to Massachusetts General Laws, Chapter 32, Section 4(1)(h)

Form Last Revised: August, 2024

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The *Notice of Potential Veterans' Benefits Pursuant to Massachusetts General Laws, Chapter 32, Section 4(1)(h)* notifies eligible veterans of their rights to purchase creditable service for their military service. In order to purchase such service, a member must meet the definition of "veteran" in Massachusetts General Laws, Chapter 32, Section 1.

Keep in mind:

- **You may make this purchase at anytime up to one year after you vest in the retirement system. Vesting is defined as having 10 years of creditable service.**
- **National Guard and Reservists who do not qualify as a veteran, per the definition on the veteran's buyback form, within one year of vesting, or who have not reached the maximum of four years of eligible purchase time within one year of vesting, will have additional time to make the purchase. They will have five years from the date in which they qualify as a veteran, or the date that they qualify for the full four-year purchase, whichever date last occurs, to enter into a buyback agreement**
- If you have already been granted creditable service for active duty service under Massachusetts General Laws, Chapter 32, Section 4(1)(h), you are not eligible to apply for additional credit based on that same service.
- You should contact your retirement board for an estimate of the cost of this purchase and payment options.
- Once purchased, a refund of the cost of this service is only available by a refund of all accumulated deductions.

### Definition of Veteran Under Massachusetts General Laws, Chapter 32, Section 4(1)(h) and Massachusetts General Laws Chapter 4, Section 7, Clause 43:

Massachusetts General Laws, Chapter 4, Section 7, Clause 43 defines "veteran" to mean any person who served at least 180 days active duty in the Army, Navy, Marine Corps, Coast Guard or Air Force whose last discharge or release was under honorable conditions or any person who served at least 90 days of active duty including at least one-day wartime service. The definition specifically excludes active duty for training for the National Guard and Reserves from qualifying as active duty under this section.

Section 4(1)(h) grants eligible veterans, who were **honorably discharged** or **discharged under honorable conditions**, the right to purchase up to four years to add to their creditable service as a member of a retirement system due to service in the armed forces of the United States.

### State Veteran Status Eligibility

To be eligible for veterans' benefits, one must be a "veteran" under M.G.L. c. 4, § 7, cl. 43<sup>rd</sup>. You must either have 180 days of active service, or failing that, a certain amount of service during "wartime."

See next page for periods of service constituting "wartime" service.



# Introduction (Continued)

## Notice of Potential Veterans' Benefits

Pursuant to Massachusetts General Laws, Chapter 32, Section 4(1)(h)

Form Last Revised: August, 2024

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### Periods of Service Constituting "Wartime" Service

Era of Service	Dates	Requirement for Veteran Status
<b>WORLD WAR II</b> (Merchant Marine: 7-Dec-1941 through 31-Dec-1946)	16-Sep-1940 25-Jul-1947	<b>90</b> days of active duty service, one (1) day during "wartime" and a last discharge or release under honorable conditions.
<b>KOREA</b>	25-Jun-1950 31-Jan-1955	<b>90</b> days of active duty service, one (1) day during "wartime" and a last discharge or release under honorable conditions.
Korean Defense Service Medal	28-Jul-1954 (to be determined later)	<b>90</b> days of active duty service, last discharge under honorable conditions and recipient of the Korean Defense Service Medal.
<b>VIETNAM</b>	5-Aug-1964 7-May-1975	<b>90</b> days of active duty service, one (1) day during "wartime" and a last discharge or release under honorable conditions.
Lebanon Campaign*	25-Aug-1982 (to be determined later)	<b>90</b> days of active duty service, one (1) day during "wartime" and a last discharge or release under honorable conditions.
Grenada Campaign*	25-Oct-1983 15-Dec-1983	<b>90</b> days of active duty service, one (1) day during "wartime" and a last discharge or release under honorable conditions.
Panama Campaign*	20-Dec-1989 31-Jan-1990	<b>90</b> days of active duty service, one (1) day during "wartime" and a last discharge or release under honorable conditions.
<b>PERSIAN GULF</b>	2-Aug-1990 (to be determined later)	<b>90</b> days of active duty service, one (1) day during "wartime" and a last discharge or release under honorable conditions.

\* Naval and Marine DD-214 must indicate Expeditionary Medal. All DD-214's must specify campaign:  
Lebanon, Granada, or Panama.

For **GUARD MEMBERS** to qualify they must have 180 days and have been activated under Title 10 of the U.S. Code -**OR-** Members who were activated under Title 10 or Title 32 of the U.S. Code or Massachusetts General Laws, Chapter 33, Sections 38, 40, and 41 must have 90 days, at least one of which was during wartime, per the above chart.

For **RESERVISTS** to qualify, they must have been called to regular active duty for at least 180 days or 90 days, one of which was wartime according to the above chart.

### National Guard and Reserve Service

Members who served in the National Guard or Reserves, who qualify as a veteran, may purchase creditable service at a ratio of 5 years of Guard or Reserve service to 1 year of creditable service.

### Training Duty Exclusion

For purposes of determining veteran's status active duty service in the armed forces shall not include active duty for training in the Army or Air National Guard or active duty for training as a Reservist in the Armed Forces of the United States.

### Minimum Service Exception (For Death or Disability)

It is not necessary that an applicant have completed the minimum service for wartime or peacetime campaign if he/she served some time in the campaign and was awarded the Purple Heart, or suffered a service-connected disability per the Discharge Certificate, or died in the service under honorable conditions.

PUBLIC EMPLOYEE RETIREMENT ADMINISTRATION COMMISSION  
**Notice of Potential Veterans' Benefits**

3

**Retirement Board:** Please enter your retirement board information here.

<b>Name of Retirement Board:</b>			
<b>Address:</b>			
<b>City/Town:</b>	<b>Zip Code:</b>		
<b>Telephone:</b>	<b>Fax:</b>		

## Procedures

**You must complete this application and file it with your retirement board no later than 1 year after you vest in the retirement system unless you are a member of the National Guard or Reserves, who have five years from the date in which they qualify as a veteran, or the date that they qualify for the full four-year purchase, whichever date last occurs, to enter into a buyback agreement. You must enclose a copy of your federal form DD-214 with your application.**

- Payment of 10% of your salary when you last became a member of a retirement system per year of creditable service being purchased is required. Consult your retirement board for payment options.
- Once your eligibility has been verified you will receive written notification of: (1) the years and months of service you may purchase (not to exceed four years) and (2) the amount owed.
- No refunds are allowed after purchasing this service except by a refund of all accumulated deductions.

## Application

To the

Retirement Board:

I respectfully request creditable service for my active service in the armed forces of the United States and Active Reserve or National Guard under the provision of Massachusetts General Laws, Chapter 32, Section 4(1)(h).

<b>Last Name:</b>	<b>First Name:</b>	<b>M.I.:</b>
<b>Social Security # (last four):</b>	<b>Phone #:</b>	
<b>Street Address:</b>		
<b>City/Town:</b>	<b>State:</b>	<b>Zip Code:</b>
<b>Email:</b>		
<b>Governmental Unit:</b>		
<b>Date Most Recently Entered Public Service:</b>	<b>Date of Honorable Discharge:</b>	

## Member's Signature:

I sign this application under the penalties of perjury. I affirm that the information presented in this application is correct, complete and accurately presented. I understand that giving false or incomplete information may subject me to the loss of my benefits as well as civil and criminal penalties.

<b>Member's Signature:</b>	
<b>Date:</b>	



# Introduction

## Beneficiary Selection Form - Option D (If Member Dies Before Retirement)

Pursuant to Massachusetts General Laws, Chapter 32, Section 12(2)(d)

Form Last Revised: February, 2020

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The *Beneficiary Selection Form - Option D* allows a member to select an eligible beneficiary to receive an allowance if the member dies before retirement. This is the Member Survivor allowance described at Massachusetts General Laws, Chapter 32, Section 12(2)(d) ("Option D").

The following needs to be kept in mind:

- This form must be filed with the retirement board.
- If you designate an eligible beneficiary on this form, and that beneficiary is living at the time of your death, the money in your annuity account will not be disbursed to anyone in a one-time, lump-sum payment, even if you have named them to receive such money on your *Beneficiary Selection Form for Refund of Accumulated Deductions*.
- You may name only one person as the Option D beneficiary. That one person may be your spouse, your former spouse who is not remarried at the time of your death, your child, your father, your mother, your sister or your brother.
- If you select a beneficiary other than the spouse to whom you are married at the time of your death, your selection on this form may be superseded by the eligible spouse under the provisions of Option D if you die before retirement.
- If your personal situation changes (e.g. divorce, a domestic relations order goes into effect, your beneficiary dies), you should file a new form with your retirement board.
- If you file a new Option D form with your retirement board, it will supersede any and all prior Option D forms previously filed by you.
- When you sign this form, it should be witnessed by a disinterested party.
- To cancel an Option D beneficiary designation prior to retirement, your written notice must be filed with the retirement board.
- This form becomes void upon your retirement.

# Beneficiary Selection Form - Option D (If Member Dies Before Retirement)

Pursuant to Massachusetts General Laws, Chapter 32, Section 12(2)(d)

Form Last Revised: July, 2019

2

**Retirement Board:** Please enter your retirement board information here.

**Name of Retirement Board:**

**Address:**

**City/Town:**

**Zip Code:**

**Telephone:**

**Fax:**

## Member's Information:

**Member's Last Name**

**Member's First Name**

\*\*\*-\*-\*—

**Social Security # (last four)**

**Street Address:**

**City/Town:**

**State:**

**Zip Code:**

**Email:**

**Phone:**

## Choice of Option D Beneficiary

I, (Print Name) , a member of the

Retirement System, hereby nominate the beneficiary listed below, under the provisions of Massachusetts General Laws, Chapter 32, Section 12(2)(d) to receive from the retirement system a benefit equal to the Option C retirement allowance which would otherwise have been payable to me, in the event that I die before being retired.

I understand that I may change my beneficiary designation at any time prior to my retirement and that upon my retirement this form becomes void.

I understand that this choice of Option D Beneficiary can be superceded if, at my death, I have at least two years of creditable service and leave a spouse to whom I have been married for over one year and with whom I am living on the date of my death, or if living apart, doing so for justifiable cause as determined by the Retirement Board.

## Beneficiary

This person is my:

Parent

Sibling

Unmarried Former Spouse\*

Spouse\*

Child

## Name of Eligible Beneficiary:

**Beneficiary's Date of Birth:**  
(attach birth record)

**Beneficiary's Social Security #:**

**Beneficiary's Street Address:**

**City/Town:**

**State:**

**Zip Code:**

\*If beneficiary is your spouse or former spouse, a copy of your marriage certificate is required

## Member's Signature:

**Print Name:**

**Signature:**

**Date:**

## To Be Completed By Witness (should be disinterested party):

**Print Name:**

**Street Address:**

**City/Town:**

**State:**

**Zip Code:**

**Signature:**

**Date:**



# Introduction

## Beneficiary Selection Form for Refund of Accumulated Deductions (If Member Dies Before Retirement)

Pursuant to Massachusetts General Laws, Chapter 32, Section 11(2)(c)

Form Last Revised: February, 2020

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The *Beneficiary Selection Form for Refund of Accumulated Deductions* allows a member to select a beneficiary or beneficiaries to receive payment of accumulated deductions and other payments due a member if the member dies before retirement, as described at Massachusetts General Laws, Chapter 32, Section 11(2)(c).

The following needs to be kept in mind:

- This form must be filed with the retirement board.
- If you have designated an eligible beneficiary who is alive at the time of your death on the *Beneficiary Selection Form for Option D*, then the money in your annuity account will not be disbursed to anyone in a one-time lump-sum payment, even if you have designated them on this form.
- Any person or entity may be designated as your Refund of Accumulated Deductions beneficiary under Section 11(2)(c). You may designate multiple beneficiaries and must indicate the percentage of the annuity account that you wish each beneficiary to receive. The percentages must total 100%.
- Your selection of a beneficiary on this form also may be superseded by an eligible spouse under the provisions of Option D.
- If your personal situation changes (e.g. divorce, a domestic relations order goes into effect, your beneficiary dies), you should file a new form with your retirement board.
- If you file a new Section 11(2)(c) form with your retirement board, it will supersede any and all prior Section 11(2)(c) forms filed previously by you.
- When you sign this form, it should be witnessed by a disinterested party.
- This form becomes void upon your retirement.

# Beneficiary Selection Form for Refund of Accumulated Deductions (If Member Dies Before Retirement)

Pursuant to Massachusetts General Laws, Chapter 32, Section 11(2)(c)

Form Last Revised: July, 2019

2

**Retirement Board:** Please enter your retirement board information here.

Name of Retirement Board:

Address:

City/Town:

Zip Code:

Telephone:

Fax:

## Member's Information:

Member's Last Name	Member's First Name	Social Security # (last four) ***-**-_____
Street Address:		
City/Town:	State:	Zip Code:
Email:		
Phone:		

## Choice of Beneficiary or Beneficiaries to Receive a Refund of Accumulated Total Deductions at Member's Death:

- Any person or entity may be a beneficiary under Massachusetts General Laws, Chapter 32, Section 11(2)(c). Give complete name and address of each beneficiary on the next page.

I, (Print Name) \_\_\_\_\_, a member of the \_\_\_\_\_, Retirement System hereby request the Retirement Board to pay any sum referred to in Massachusetts General Laws, Chapter 32, Section 11(2)(c) due at my death to the following beneficiary or beneficiaries in the proportions designated on the next pages.

Member Last Name:

First Name:

SSN: \*\*\*-\*\*-\_\_\_\_\_

**PRIMARY LUMP-SUM BENEFICIARY(IES)***Do NOT name any one person or entity as a beneficiary more than ONCE in this section.***Primary Lump-Sum Beneficiary Information:**

% of Benefit\*\*

Full Name: (First, MI, Last):	SSN/EIN*:	
Relationship to You:	Phone:	
Address:	Date of Birth:	
Full Name: (First, MI, Last):	SSN/EIN*:	
Relationship to You:	Phone:	
Address:	Date of Birth:	
Full Name: (First, MI, Last):	SSN/EIN*:	
Relationship to You:	Phone:	
Address:	Date of Birth:	
Full Name: (First, MI, Last):	SSN/EIN*:	
Relationship to You:	Phone:	
Address:	Date of Birth:	
Full Name: (First, MI, Last):	SSN/EIN*:	
Relationship to You:	Phone:	
Address:	Date of Birth:	

\*Beneficiary's full Social Security Number (SSN) or Employer Identification Number (EIN), if an organization.

\*\*Total must equal 100%; if no percentages are indicated, benefit will be allocated equally among lump-sum beneficiaries.

%

**CONTINGENT LUMP-SUM BENEFICIARY(IES)***In the event that none of the named primary lump-sum beneficiary(ies) above, are alive, or, if an organization, still operating, as of your death.***Contingent Lump-Sum Beneficiary Information:**

% of Benefit\*\*

Full Name: (First, MI, Last):	SSN/EIN*:	
Relationship to You:	Phone:	
Address:	Date of Birth:	
Full Name: (First, MI, Last):	SSN/EIN*:	
Relationship to You:	Phone:	
Address:	Date of Birth:	
Full Name: (First, MI, Last):	SSN/EIN*:	
Relationship to You:	Phone:	
Address:	Date of Birth:	
Full Name: (First, MI, Last):	SSN/EIN*:	
Relationship to You:	Phone:	
Address:	Date of Birth:	
Full Name: (First, MI, Last):	SSN/EIN*:	
Relationship to You:	Phone:	
Address:	Date of Birth:	

\*Beneficiary's full Social Security Number (SSN) or Employer Identification Number (EIN), if an organization.

\*\*Total must equal 100%; if no percentages are indicated, benefit will be allocated equally among lump-sum beneficiaries.

%

Member Last Name:

First Name:

SSN: \*\*\*-\*\*-\_\_\_\_\_-\_\_

I understand that my selection may be superseded if I die with an eligible beneficiary under Option D.

I understand that I may change my beneficiary designation at any time prior to my retirement and that upon my retirement, this form becomes void.

The types of payments covered under Massachusetts General Laws, Chapter 32, Section 11(2)(c) include:

- The one-time payment of the accumulated deductions credited to a member's account in the annuity savings fund at the date of death when the member's death occurs prior to his/her retirement.
- Any amounts payable to a member at his or her death.

**Member's Signature:**

Print Name:

Signature:

Date:

**To Be Completed By Witness** (should be disinterested party):

Name (Print):

Street Address:

City/Town:

State:

Zip Code:

Signature:

Date:



# TOWN OF HUDSON

## Treasurer's office

TOWN HALL 78 MAIN STREET HUDSON MASSACHUSETTS 01749

### New Hire Election Form

The following group insurance plans are available to you.

Please check one:

➤ Health Insurance

Blue Cross Blue Shield

I do not wish to enroll in the plan

➤ Dental Insurance

Blue Freedom/ Value

I do not wish to enroll in the plan

➤ Vision Insurance

Blue 20/20

I do not wish to enroll in the plan

➤ Life Insurance

Standard Life Insurance

I do not wish to enroll in the plan

➤ Flex Spending Account

Healthcare and/ or Dependent care

I do not wish to enroll in the plan

I understand that I have 30 days from the date of hire to elect the above plans and must fill out the enrollment forms in the Treasurer's office.

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

# Town of Hudson - AFSCME Local 3625

## Contract:

Clerical      DPW       Custodian       Dispatcher

Town Department: \_\_\_\_\_

## Membership Application

### American Federation of State, County and Municipal Employees Membership and Authorization for Dues Deduction

PLEASE PRINT LEGIBLY

Member

Re-commit

I hereby apply for, membership in Council 93 (hereafter "Union") and I agree to abide by its Constitution and Bylaws. I authorize the Union and its successor or assignee to act as my exclusive bargaining representative for purposes of collective bargaining with respect to wages, hours and other terms and conditions of employment with my Employer.

Effective immediately, I hereby voluntarily authorize and direct my Employer to deduct from my pay each pay period, regardless of whether I am or remain a member of the Union, the amount of dues certified by the Union, and as they may be adjusted periodically by the Union, and to authorize my Employer to remit such amount monthly to the Union.

This voluntary authorization and assignment shall remain in effect in accordance with the applicable collective bargaining agreement. If the applicable collective bargaining agreement or state statute does not address revocation, then this voluntary authorization and assignment shall be irrevocable, regardless of whether I am or remain a member of the Union, for a period of one year from the date of execution or until the termination date of the collective bargaining agreement (if there is one) between the Employer and the Union, whichever occurs sooner, and for year to year thereafter unless I give the Employer and the Union written notice of revocation not less than ten (10) days and not more than twenty (20) days before the end of any yearly period, or in accordance with state statute. The applicable collective bargaining agreement is available for review, upon request. This card supersedes any prior check-off authorization card I signed.

I recognize that my authorization of dues deductions, and the continuation of such authorization from one year to the next, is voluntary and not a condition of my employment.

In order to comply with internal Revenue Service rulings, be advised that your membership dues are not deductible for federal income tax purposes. However, they may be tax deductible as ordinary and necessary business expenses.

Local Number

Employer

Last Name

First Name

M.I.

Street Address

Apt. No.

City

State

ZIP Code

SSN (last four digits)

Employee ID #

Job Title

Cell Phone

Personal E-mail Address

By providing my cell phone number, I understand that AFSCME and its affiliates may use automated calling technologies and/or text message me on my cell phone on a periodic basis. Carrier message and data rates may apply to such texts.

Signature

Date

Copy of Union Contract Given:  Y  N

Union Membership card: Completed  Y  N

And recorded on file with:  Union Treas/Sec (Carol@DPW)

Employee Records  Payroll Dept for Dues Deduction

Employee Payroll ID# \_\_\_\_\_