

GEORGE'S FARM PRODUCTS, INC
160 Kirkland Avenue, Clinton, NY 13323
Phone 315.853.5547

NEW HIRE PAPERWORK CHECKLIST

Please use this checklist to complete and return new hire paperwork.

Complete and Return

- ☐ Federal W4 Form
- ☐ Federal I-9 (Identification must be provided as described on page 3)
- ☐ State IT-2104
- ☐ Direct Deposit Information (Not mandatory but available for those who choose)
- ☐ Company Policy and Procedures
- ☐ Emergency Contact Information
- ☐ Working Papers (Only for employees who are 14-17 years old)

- ☐ Shoe order form (12B location only)
- ☐ Schedule availability (12B location only)

Keep for your records

- ☐ Pay weeks and pay check dates
- ☐ NYS Sick Time Information



George's Farm Products, Inc.
160 Kirkland Ave., Clinton, NY 13323
Phone 315-853-5547 Fax 315-853-4745

EMPLOYEE INFORMATION SHEET

FULL NAME: _____

PLEASE WRITE YOUR NAME AS YOU WOULD LIKE IT TO APPEAR ON YOUR PAYCHECK AND PAY STUB

GENDER: _____

ADDRESS: _____

STREET ADDRESS

APT #

CITY

STATE

ZIP CODE

PHONE NUMBER: _____

CAN WE SEND TEXT MESSAGES TO THAT PHONE NUMBER: YES NO

EMAIL ADDRESS: _____

SOCIAL SECURITY NUMBER: _____

BIRTH DATE: _____



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EMERGENCY CONTACT INFORMATION

Employee Name: _____

Employee Phone Number: _____

Employee Email Address: _____

Person #1 to contact in case of an emergency:

Name: _____

Phone: _____

Person #2 to contact in case of an emergency:

Name: _____

Phone: _____



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DIRECT DEPOSIT IS AVAILABLE FOR YOUR PAYCHECK.

ACCEPTABLE FORMS ARE AS FOLLOWS:

- VOIDED CHECK OR PRINTED DEPOSIT SLIP FROM THE ACCT
- A PRINTOUT FROM YOUR BANK SHOWING THE DIRECT DEPOSIT INFORMATION
- A PICTURE SUBMITTED FROM YOUR ONLINE BANK ACCOUNT.

YOU MAY TURN THIS IN TO THE OFFICE

OR

EMAIL/TEXT YOUR INFORMATION TO SHELBY

accounting@georgesfarmproducts.com

or text to

315-367-2533

WE CANNOT ACCEPT HANDWRITTEN DIRECT DEPOSIT INFORMATION.

IF YOU ARE NOT INTERESTED IN DIRECT DEPOSIT, A PAPER
PAYCHECK WILL STILL BE AVAILABLE TO YOU EACH WEEK.

THANK YOU.



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160 Kirkland Ave., Clinton, NY 13323
Phone 315-853-5547 Fax 315-853-4745

POLICIES AND PROCEDURES

AS OF SEPTEMBER 2020

PERSONAL RECORDS:

It is important the company personnel records be accurate and current at all times. In order to avoid losing benefit eligibility or having form W-2 returned, all employees must promptly notify George's Farm Products, Inc. of any changes in name, home address, telephone number, marital status, number of dependents or any other pertinent information.

ATTENDANCE:

Employees are expected to arrive at work before they are scheduled to start and be at their work station productively working by their scheduled start time. Each employee must punch themselves into the time clock when they begin work and punch out when they finish. No employee may sign in or punch in for another employee.

Attendance is considered very important. All absences will be noted in the employees personnel file. Excessive absences, including sick days, will result in disciplinary action, up to and including termination as determined in the company's reasonable business discretion.

SMOKING POLICY:

Smoking is not allowed at any time within the work area or in any building. Smoking is only allowed outside of the work area during break times.

ANTI-SUBSTANCE ABUSE POLICY:

Any employee who is visibly under the influence of alcohol or illegal drugs; or found in possession of illegal drugs on company premises, will be subject to disciplinary action and including termination of employment.

ABUSIVE LANGUAGE POLICY:

All employees have the right to work in an environment free of abusive or vulgar language. Abusive or vulgar language is prohibited and may lead to disciplinary action up to and including termination of employee.

DRESS CODE:

All employees should wear clothing that is comfortable and practical for work, but not distracting or offensive to others. Any clothing that has words, terms, or pictures that may be offensive to other employees is unacceptable.

SAFETY RULES:

George's Farm Products, Inc provides a safe environment in which to work in accordance with the Occupational Safety and Health Act of 1979. You are expected to take part in maintaining a safe work environment. You must observe all posted safety rules, adhere to all safety instructions provided by your supervisor, and use safety equipment where required.

As an employee, you have a duty to comply with the safety rules and report any accidents, unsafe equipment, or working conditions to a supervisor.

All work related accidents are covered by Workers Compensation Insurance pursuant to the laws of New York State.

EQUAL OPPORTUNITY:

George's Farm Products, Inc is an Equal Opportunity Employer. The company will extend equal opportunity to all individuals without regard to race, religion, color, sex, national origin, age, disability, handicaps, or veterans status. This policy affirms our commitment to the principles of fair employment and the elimination of all vestiges of discriminatory practices that might exist.

SEXUAL HARASSMENT:

George's Farm Products, Inc will not, under any circumstance, tolerate conduct which may constitute sexual harassment on the part of its management, supervisors or non-management personnel. It is our policy that all employees have the right to work in an environment free from any type of illegal discrimination, including sexual harassment. Any employee found to have engaged in such conduct will be subject to immediate discipline up to and including discharge.

Sexual harassment is defined as:

- 1) Making submission to unwelcome sexual advances or requests factors a term or condition of employment.
- 2) Basing an employment decision on submission or rejection by an employee of unwelcome sexual advances, requests for sexual favors, or verbal or physical contact of a sexual nature.
- 3) Creating or intimidating hostile or offensive working environment or atmosphere either by:
 - a. Verbal actions, including calling employees by terms of endearment, using vulgar, kidding or demeaning language
 - b. Physical conduct which interferes with an employees work performance

It is also prohibited for an employee to retaliate against employees who bring sexual harassment charges or assist in investigating charges. Retaliation is a violation of this policy and may result in discipline, up to and including termination. No employee will be discriminated against, or discharged because of bringing or assisting in the investigation of a complaint of sexual harassment.

ACKNOWLEDGEMENT OF POLICIES AND PROCEDURES:

This document has been prepared for your information and understanding of the policies of George's Farm Products, Inc. PLEASE READ IT CAREFULLY. After reviewing our policies, please sign the bottom, indicating that you understand and agree to comply. A signed "Policies and Procedures" document is required before you begin work.

I, _____, have received and read a copy of the George's Farm Products, Inc. Policies and Procedures. By my signature below, I accept and agree to comply with the rules described. I understand this document is not intended to cover every situation which may arise during my employment, but is simply a general guide to rules and procedures.

I understand that violation of the rules described may result in a disciplinary action, including termination of employment.

I also understand that this Policy and Procedure document is not a contract of employment and should not be deemed as such, and that I am an employee at will.

Signature

Date

Sexual Harassment Policy for All Employers in New York State



Combating Sexual Harassment

Introduction

George's Farm Products is committed to maintaining a workplace free from sexual harassment. Sexual harassment is a form of workplace discrimination. All employees are required to work in a manner that prevents sexual harassment in the workplace. This Policy is one component of George's Farm Products' commitment to a discrimination-free work environment. Sexual harassment is against the law¹ and all employees have a legal right to a workplace free from sexual harassment and employees are urged to report sexual harassment by filing a complaint internally with George's Farm Products. Employees can also file a complaint with a government agency or in court under federal, state or local antidiscrimination laws.

Policy:

1. George's Farm Products' policy applies to all employees, applicants for employment, interns, whether paid or unpaid, contractors and persons conducting business, regardless of immigration status, with George's Farm Products. In the remainder of this document, the term "employees" refers to this collective group.
2. Sexual harassment will not be tolerated. Any employee or individual covered by this policy who engages in sexual harassment or retaliation will be subject to remedial and/or disciplinary action (e.g., counseling, suspension, termination).
3. Retaliation Prohibition: No person covered by this Policy shall be subject to adverse action because the employee reports an incident of sexual harassment, provides information, or otherwise assists in any investigation of a sexual harassment complaint. George's Farm Products will not tolerate such retaliation against anyone who, in good faith, reports or provides information about suspected sexual harassment. Any employee of George's Farm Products who retaliates against anyone involved in a sexual harassment investigation will be subjected to disciplinary action, up to and including termination. All employees, paid or unpaid interns, or non-employees² working in the workplace who believe they have been subject to such retaliation should inform a supervisor, manager, or Luke George or Shelby Sweet. All employees, paid or unpaid interns or non-employees who believe they have been a target of such retaliation may also seek relief in other available forums, as explained below in the section on Legal Protections.
4. Sexual harassment is offensive, is a violation of our policies, is unlawful, and may subject George's Farm Products to liability for harm to targets of sexual harassment. Harassers may

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

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

also be individually subject to liability. Employees of every level who engage in sexual harassment, including managers and supervisors who engage in sexual harassment or who allow such behavior to continue, will be penalized for such misconduct.

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

What Is "Sexual Harassment"?

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

Sexual harassment is unlawful when it subjects an individual to inferior terms, conditions, or privileges of employment. Harassment need not be severe or pervasive to be unlawful, and can be any harassing conduct that consists of more than petty slights or trivial inconveniences. Sexual harassment includes unwelcome conduct which is either of a sexual nature, or which is directed at an individual because of that individual's sex when:

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

A sexually harassing hostile work environment includes, but is not limited to, words, signs, jokes, pranks, intimidation or physical violence which are of a sexual nature, or which are directed at an individual

because of that individual's sex. Sexual harassment also consists of any unwanted verbal or physical advances, sexually explicit derogatory statements or sexually discriminatory remarks made by someone which are offensive or objectionable to the recipient, which cause the recipient discomfort or humiliation, which interfere with the recipient's job performance.

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

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

Examples of sexual harassment

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

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

Who can be a target of sexual harassment?

Sexual harassment can occur between any individuals, regardless of their sex or gender. New York Law protects employees, paid or unpaid interns, and non-employees, including independent contractors, and those employed by companies contracting to provide services in the workplace.

Harassers can be a superior, a subordinate, a coworker or anyone in the workplace including an independent contractor, contract worker, vendor, client, customer or visitor.

Where can sexual harassment occur?

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

Retaliation

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

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

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

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

Reporting Sexual Harassment

Preventing sexual harassment is everyone’s responsibility. George’s Farm Products cannot prevent or remedy sexual harassment unless it knows about it. Any employee, paid or unpaid intern or non-employee who has been subjected to behavior that may constitute sexual harassment is encouraged to report such behavior to a supervisor, manager or Luke George or Shelby Sweet.

Anyone who witnesses or becomes aware of potential instances of sexual harassment should report such behavior to a supervisor, manager, or Luke George or Shelby Sweet.

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

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

Supervisory Responsibilities

All supervisors and managers who receive a complaint or information about suspected sexual harassment, observe what may be sexually harassing behavior or for any reason suspect that sexual harassment is occurring, **are required** to report such suspected sexual harassment to Luke George or Shelby Sweet.

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

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

Complaint and Investigation of Sexual Harassment

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

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

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

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

- Upon receipt of complaint, Luke George or Shelby Sweet will conduct an immediate review of the allegations, and take any interim actions (e.g., instructing the respondent to refrain from communications with the complainant), as appropriate. If complaint is verbal, encourage the

individual to complete the “Complaint Form” in writing. If he or she refuses, prepare a Complaint Form based on the verbal reporting.

- If documents, emails or phone records are relevant to the investigation, take steps to obtain and preserve them.
- Request and review all relevant documents, including all electronic communications.
- Interview all parties involved, including any relevant witnesses;
- Create a written documentation of the investigation (such as a letter, memo or email), which contains the following:
 - A list of all documents reviewed, along with a detailed summary of relevant documents;
 - A list of names of those interviewed, along with a detailed summary of their statements;
 - A timeline of events;
 - A summary of prior relevant incidents, reported or unreported; and
 - The basis for the decision and final resolution of the complaint, together with any corrective action(s).
- Keep the written documentation and associated documents in a secure and confidential location.
- Promptly notify the individual who reported and the individual(s) about whom the complaint was made of the final determination and implement any corrective actions identified in the written document.
- Inform the individual who reported of the right to file a complaint or charge externally as outlined in the next section.

Legal Protections And External Remedies

Sexual harassment is not only prohibited by George’s Farm Products but is also prohibited by state, federal, and, where applicable, local law.

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

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

State Human Rights Law (HRL)

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

the Human Rights Law may be filed either with the Division of Human Rights (DHR) or in New York State Supreme Court.

Complaints with DHR may be filed any time **within one year (three years beginning Aug. 12, 2020)** of the harassment. If an individual did not file at DHR, they can sue directly in state court under the HRL, **within three years** of the alleged sexual harassment. An individual may not file with DHR if they have already filed a HRL complaint in state court.

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

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

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

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

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

Civil Rights Act of 1964

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

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

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

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

Local Protections

Many localities enforce laws protecting individuals from sexual harassment and discrimination. An individual should contact the county, city or town in which they live to find out if such a law exists. For example, employees who work in New York City may file complaints of sexual harassment with the New York City Commission on Human Rights. Contact their main office at Law Enforcement Bureau of the NYC Commission on Human Rights, 22 Reade Street, 1st Floor, New York, New York; call 311 or (212) 306-7450; or visit www.nyc.gov/html/cchr/html/home/home.shtml.

Contact the Local Police Department

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

George's Farm Products, Inc.

Attendance and Time Clock Policy Acknowledgement

Attendance Policy

George's Farm Products Attendance Policy provides for the equal and fair treatment of all employees by handling employee absences and tardiness to promote regular attendance and minimize unscheduled absences. Punctuality is essential for the safe and efficient operations at George's Farm Products. All employees are expected to arrive to work on time for their assigned shifts and to clock in and clock out according to the Time Clock Policy.

This policy does not apply to absences covered by The Family and Medical Leave Act (FMLA) or leaving provided as a reasonable accommodation under the Americans with Disabilities Act (ADA).

Absences

All absences from assigned shifts will be defined and documented as one of the following:

- Planned Absences
- Sick Absences
- Unplanned Absences
- No Call, No Show

Planned Absences

A Planned Absence is defined as any instance in which an employee has been approved to arrive to work late, leave work early, or not be present for an assigned shift. To qualify as a Planned Absence, the following two conditions must be met:

- (1) Absence must be previously submitted to the supervisor in writing - AND -
- (2) Absence must provide a minimum of 48 hours prior notice.

Sick Absences

Per George's Farm Products Food Safety Policy, employees may not attend work if exhibiting signs of illness, which may include fever, vomiting, diarrhea, or jaundice within the prior 24 hours. For prolonged absences due to illnesses lasting more than three days, George's Farm Products may request documentation.

George's Farm Products Sick Time policy information is available on the Employee Information section on the George's Farm Products website. Employees should indicate if they want to use sick time pay at the time of absence. Sick time pay cannot be issued after the pay period in which the absence occurred has passed.

Unplanned Absences

An Unplanned Absence is defined as an unexpected emergency that prevents the employee from working their full assigned shift for the day.

As soon as a situation arises that may result in an unplanned absence, employees should send a text message to the office line (315-501-6238) to communicate their absence.

Upon three unplanned absences, the employee will be required to have a phone conversation with their supervisor to discuss plans to return to work.

Repeated unplanned absences may result in termination of employment.

No Call, No Show

A No Call, No Show violation is defined as an absence in which there was no communication from that employee to George's Farm Products regarding that employee's absence for an assigned shift.

Upon a third No Call, No Show absence, the employee may be subject to termination.

Lateness

All latenesses will be defined and documented as one of the following:

- Excused Lateness
- Unexcused Lateness

Excused Lateness

A Planned Lateness is defined as any instance in which an employee has been approved to arrive to work late. To qualify as a Planned Lateness, the following two conditions must be met:

- (1) Lateness must be previously submitted to the supervisor in writing - AND -
- (2) Lateness must provide a minimum of 48 hours prior notice.

Excused Lateness is the equivalent of an Approved Absence

Unexcused Lateness

An unexcused lateness is defined as any instance in which an employee has not been approved to arrive late and EITHER:

- (1) Arrives at the job site late and clocks in late for their assigned shift - OR -
- (2) Arrives on site at the assigned time but is not at their work station to begin working at production time.

George's Farm Products policy for Unexcused Lateness per calendar year is as follows:

- (1) First violation: Verbal warning
- (2) Second violation: Written warning
- (3) Third violation: Written warning
- (4) Fourth violation: Termination

Egregious disregard for promptness and attendance may result in immediate termination.

Time Clock Policy

George's Farm Products time clock policy is as follows:

- Employees should arrive at work at the shift time assigned and clock in at that time.
- Employees may not clock in before the assigned shift time unless otherwise approved by the supervisor.
- Production Associates must clock out when leaving the production room.
- Production Associates must clock out for breaks and lunch.
- Production Associates must clock in when re-entering the production room.
- Production Associates should clock out for the day when shift and duties are complete.

Employees should immediately contact their supervisor with any questions about their assigned shift times or with any concerns regarding clock-in/clock-out times or policies. Repeated violations of these policies may be deemed time theft and result in disciplinary action up to and including termination.

Please sign below to indicate that you have read and understand the policies described above. Adherence to these policies is a necessary requirement for employment with George's Farm Products, Inc.

NAME: _____

SIGNATURE: _____

DATE: _____



George's Farm Products, Inc.
160 Kirkland Ave., Clinton, NY 13323
Phone 315-853-5547 Fax 315-853-4745

NYS SICK LEAVE LAW INFORMATION AS OF 1/1/2021

- 1) YOU WILL ACCRUE 1 HOUR OF SICK TIME FOR EVERY 30 HOURS WORKED
- 2) YOU WILL BE ABLE TO USE UP TO 40 HOURS OF PAID SICK TIME PER YEAR
- 3) YOUR SICK TIME WILL CARRYOVER FROM YEAR TO YEAR
- 4) YOU WILL NOT BE ABLE TO CASH OUT YOUR SICK TIME AT ANY POINT
- 5) SICK TIME CAN BE USED FOR SICK OR SAFE LEAVE FOR YOURSELF OR A FAMILY MEMBER – SEE DEFINITION OF SICK/SAFE LEAVE AND FAMILY MEMBER ON NEXT PAGE
- 6) HOURS WERE ACCRUED STARTING FROM SEPT 30TH 2020 – AND CAN BEGIN TO BE USED JAN 1ST 2021
- 7) YOUR AVAILABLE SICK HOURS WILL BE PRINTED ON YOUR PAY STUB EACH WEEK
- 8) SICK TIME CANNOT BE PAID OUT AS OVERTIME NOR CAN ADDITIONAL SICK TIME BE ACCRUED ON SICK HOURS USED.
- 9) WHEN USING SICK TIME, YOU WILL NEED TO USE A MINIMUM OF FOUR HOURS OR MORE EACH INSTANCE USED.
- 10) YOU MUST NOTIFY YOUR SUPERVISOR/EMPLOYER OF YOUR ABSENCE
- 11) YOUR REQUEST TO USE SICK TIME MUST BE SUBMITTED THE SAME DAY YOU ARE USING IT TO:

EMAIL ACCOUNTING@GEORGESFARMPRODUCTS.COM

OR

BY TEXT TO

315-367-2533 (SHELBY)

SICK LEAVE MAY BE USED FOR THE FOLLOWING – PER NYS:

Sick Leave:

For mental or physical illness, injury, or health condition, regardless of whether it has been diagnosed or requires medical care at the time of the request for leave; or
For the diagnosis, care, or treatment of a mental or physical illness, injury or health condition; or need for medical diagnosis or preventive care.

Safe Leave:

For an absence from work when the employee or employee's family member has been the victim of domestic violence as defined by the State Human Rights Law, a family offense, sexual offense, stalking, or human trafficking due to any of the following as it relates to the domestic violence, family offense, sexual offense, stalking, or human trafficking:

- ❖ to obtain services from a domestic violence shelter, rape crisis center, or other services program;
- ❖ to participate in safety planning, temporarily or permanently relocate, or take other actions to increase the safety of the employee or employee's family members;
- ❖ to meet with an attorney or other social services provider to obtain information and advice on, and prepare for or participate in any criminal or civil proceeding;
- ❖ to file a complaint or domestic incident report with law enforcement;
- ❖ to meet with a district attorney's office;
- ❖ to enroll children in a new school; or
- ❖ to take any other actions necessary to ensure the health or safety of the employee or the employee's family member or to protect those who associate or work with the employee.

“FAMILY MEMBER” IS DEFINED AS

an employee's child, spouse, domestic partner, parent, sibling, grandchild, or grandparent; and the child or parent of an employee's spouse or domestic partner.

“Parent” is defined as a biological, foster, step, or adoptive parent, or a legal guardian of an employee, or a person who stood in loco parentis when the employee was a minor child.

“Child” is defined as a biological, adopted or foster child, a legal ward, or a child of an employee standing in loco parentis.

ADDITIONAL INFORMATION AND FAQ'S CAN BE FOUND ON THE NEW YORK STATE DEPARTMENT OF LABOR WEBSITE BELOW.

<https://www.ny.gov/programs/new-york-paid-sick-leave>

Employee's Withholding Certificate

OMB No. 1545-0074

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.**Give Form W-4 to your employer.****Your withholding is subject to review by the IRS.****2026****Step 1:**
Enter
Personal
Information

(a) First name and middle initial	Last name	(b) Social security number
Address		Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
City or town, state, and ZIP code		
(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		
Caution: To claim certain credits or deductions on your tax return, you (and/or your spouse if married filing jointly) are required to have a social security number valid for employment. See page 2 for more information.		

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

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at www.irs.gov/W4App.

Step 2:
Multiple Jobs
or Spouse
Works

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

Do **only one** of the following.

- (a) Use the estimator at www.irs.gov/W4App for the most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; **or**
- (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**
- (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than Step 2(b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, Step 2(b) is more accurate ☐

Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

Step 3:
Claim
Dependent
and Other
Credits

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

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

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

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

Step 4:
Other
Adjustments

(a) **Other income (not from jobs).** If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income **4(a)** \$

(b) **Deductions.** Use the Deductions Worksheet on page 4 to determine the amount of deductions you may claim, which will reduce your withholding. (If you skip this line, your withholding will be based on the standard deduction.) Enter the result here . . . **4(b)** \$

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

Exempt from
withholding

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

Step 5:
Sign
Here

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

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

Date

Employers
Only

Employer's name and address

First date of
employment

Employer identification
number (EIN)

General Instructions

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

Future Developments

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

Purpose of Form

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

Exemption from withholding. You may claim exemption from withholding for 2026 if you meet both of the following conditions: you had no federal income tax liability in 2025 **and** you expect to have no federal income tax liability in 2026. You had no federal income tax liability in 2025 if (1) your total tax on line 24 on your 2025 Form 1040 or 1040-SR is zero (or less than the sum of lines 27a, 28, 29, and 30), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2026 tax return. To claim exemption from withholding, certify that you meet both of the conditions by checking the box in the *Exempt from withholding* section. Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 16, 2027.

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

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

1. Are submitting this form after the beginning of the year;
2. Expect to work only part of the year;
3. Have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), or number of dependents, or changes in your deductions or credits;
4. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
5. Prefer the most accurate withholding for multiple job situations.

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

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

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

Specific Instructions

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

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

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

Instead, if you (and your spouse) have a total of only two jobs, you may check the box in option **(c)**. The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount of tax withheld will be larger the greater the difference in pay is between the two jobs.



Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You (and/or your spouse if married filing jointly) must have the required social security number to claim certain credits. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include **other tax credits** for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4.

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 15, if you expect to claim deductions other than the basic standard deduction on your 2026 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for qualified tips, overtime compensation, and passenger vehicle loan interest; student loan interest; IRAs; and seniors. You (and/or your spouse if married filing jointly) must have the required social security number to claim certain deductions. For additional eligibility requirements, see Pub. 501.

Step 4(c). Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe when you file your tax return.

Step 2(b) – Multiple Jobs Worksheet *(Keep for your records.)*

If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

- 1 Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 5. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, **skip** to line 3 **1** \$ _____

- 2 Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
 - a** Find the amount from the appropriate table on page 5 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a **2a** \$ _____

 - b** Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 5 and enter this amount on line 2b **2b** \$ _____

 - c** Add the amounts from lines 2a and 2b and enter the result on line 2c **2c** \$ _____

- 3** Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. **3** _____

- 4 Divide** the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (plus any other additional amount you want withheld) **4** \$ _____

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

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

1	Deductions for qualified tips, overtime compensation, and passenger vehicle loan interest.	
a	Qualified tips. If your total income is less than \$150,000 (\$300,000 if married filing jointly), enter an estimate of your qualified tips up to \$25,000	1a \$ _____
b	Qualified overtime compensation. If your total income is less than \$150,000 (\$300,000 if married filing jointly), enter an estimate of your qualified overtime compensation up to \$12,500 (\$25,000 if married filing jointly) of the "and-a-half" portion of time-and-a-half compensation	1b \$ _____
c	Qualified passenger vehicle loan interest. If your total income is less than \$100,000 (\$200,000 if married filing jointly), enter an estimate of your qualified passenger vehicle loan interest up to \$10,000	1c \$ _____
2	Add lines 1a, 1b, and 1c. Enter the result here	2 \$ _____
3	Seniors age 65 or older. If your total income is less than \$75,000 (\$150,000 if married filing jointly):	
a	Enter \$6,000 if you are age 65 or older before the end of the year	3a \$ _____
b	Enter \$6,000 if your spouse is age 65 or older before the end of the year and has a social security number valid for employment	3b \$ _____
4	Add lines 3a and 3b. Enter the result here	4 \$ _____
5	Enter an estimate of your student loan interest, deductible IRA contributions, educator expenses, alimony paid, and certain other adjustments from Schedule 1 (Form 1040), Part II. See Pub. 505 for more information	5 \$ _____
6	Itemized deductions. Enter an estimate of your 2026 itemized deductions from Schedule A (Form 1040). Such deductions may include qualifying:	
a	Medical and dental expenses. Enter expenses in excess of 7.5% (0.075) of your total income	6a \$ _____
b	State and local taxes. If your total income is less than \$505,000 (\$252,500 if married filing separately), enter state and local taxes paid up to \$40,400 (\$20,200 if married filing separately)	6b \$ _____
c	Home mortgage interest. If your home acquisition debt is less than \$750,000 (\$375,000 if married filing separately), enter your home mortgage interest expense (including mortgage insurance premiums)	6c \$ _____
d	Gifts to charities. Enter contributions in excess of 0.5% (0.005) of your total income	6d \$ _____
e	Other itemized deductions. Enter the amount for other itemized deductions	6e \$ _____
7	Add lines 6a, 6b, 6c, 6d, and 6e. Enter the result here	7 \$ _____
8	Limitation on itemized deductions.	
a	Enter your total income	8a \$ _____
b	Subtract line 4 from line 8a. If line 4 is greater than line 8a, enter -0- here and on line 10. Skip line 9	8b \$ _____
9	Enter: $\left\{ \begin{array}{l} \bullet \$768,700 \text{ if you're married filing jointly or a qualifying surviving spouse} \\ \bullet \$640,600 \text{ if you're single or head of household} \\ \bullet \$384,350 \text{ if you're married filing separately} \end{array} \right\}$	9 \$ _____
10	If line 9 is greater than line 8b, enter the amount from line 7. Otherwise, multiply line 7 by 94% (0.94) and enter the result here	10 \$ _____
11	Standard deduction.	
Enter:	$\left\{ \begin{array}{l} \bullet \$32,200 \text{ if you're married filing jointly or a qualifying surviving spouse} \\ \bullet \$24,150 \text{ if you're head of household} \\ \bullet \$16,100 \text{ if you're single or married filing separately} \end{array} \right\}$	11 \$ _____
12	Cash gifts to charities. If you take the standard deduction, enter cash contributions up to \$1,000 (\$2,000 if married filing jointly)	12 \$ _____
13	Add lines 11 and 12. Enter the result here	13 \$ _____
14	If line 10 is greater than line 13, subtract line 11 from line 10 and enter the result here. If line 13 is greater than line 10, enter the amount from line 12	14 \$ _____
15	Add lines 2, 4, 5, and 14. Enter the result here and in Step 4(b) of Form W-4	15 \$ _____

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

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

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

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

Married Filing Jointly or Qualifying Surviving Spouse

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

Single or Married Filing Separately

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

Head of Household

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



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 <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>									Employee's Email Address		Employee's Telephone Number	
I am aware that federal law provides for imprisonment and/or fines for false statements, or the use of false documents, in connection with the completion of this form. I attest, under penalty of perjury, that this information, including my selection of the box attesting to my citizenship or immigration status, is true and correct.		Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):											
		<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)											
		If you check Item Number 4. , enter one of these:											
		USCIS A-Number		OR	Form I-94 Admission Number								
				OR	Foreign Passport Number and Country of Issuance								
Signature of Employee				Today's Date (mm/dd/yyyy)									

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

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

List A		OR	List B	AND	List C
Document Title 1					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 2 (if any)		Additional Information			
Issuing Authority		Check here if you used an alternative procedure authorized by DHS to examine documents.			
Document Number (if any)					
Expiration Date (if any)					
Document Title 3 (if any)					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Certification: I attest, under penalty of perjury, that (1) I have examined the documentation presented by the above-named employee, (2) the above-listed documentation appears to be genuine and to relate to the employee named, and (3) to the best of my knowledge, the employee is authorized to work in the United States.			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		LIST B	LIST C
Documents that Establish Both Identity and Employment Authorization	OR	Documents that Establish Identity	AND 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: (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address	2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa		3. School ID card with a photograph	3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
4. Employment Authorization Document that contains a photograph (Form I-766)		4. Voter's registration card	4. Native American tribal document
5. For an individual temporarily authorized to work for a specific employer because of his or her status or parole: a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: (1) The same name as the passport; and (2) An endorsement of the individual's status or parole as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.		5. U.S. Military card or draft record	5. U.S. Citizen ID Card (Form I-197)
		6. Military dependent's ID card	6. Identification Card for Use of Resident Citizen in the United States (Form I-179)
		7. U.S. Coast Guard Merchant Mariner Card	7. Employment authorization document issued by the Department of Homeland Security For examples, see Section 7 and Section 13 of the M-274 on uscis.gov/i-9-central . The Form I-766, Employment Authorization Document, is a List A, Item Number 4. document, not a List C document.
		8. Native American tribal document	
		9. Driver's license issued by a Canadian government authority	
		For persons under age 18 who are unable to present a document listed above:	
		10. School record or report card	
		11. Clinic, doctor, or hospital record	
		12. Day-care or nursery school record	
Acceptable Receipts May be presented in lieu of a document listed above for a temporary period. For receipt validity dates, see the M-274.			
<ul style="list-style-type: none">• Receipt for a replacement of a lost, stolen, or damaged List A document.• Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual.• Form I-94 with "RE" notation or refugee stamp issued to a refugee.	OR	Receipt for a replacement of a lost, stolen, or damaged List B document.	Receipt for a replacement of a lost, stolen, or damaged List C document.

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



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

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

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

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

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

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

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

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

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

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

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

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



Supplement B,
Reverification and Rehire (formerly Section 3)

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

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

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

Date of Rehire (<i>if applicable</i>)	New Name (<i>if applicable</i>)		
Date (<i>mm/dd/yyyy</i>)	Last Name (<i>Family Name</i>)	First Name (<i>Given Name</i>)	Middle Initial
Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.			
Document Title	Document Number (if any)	Expiration Date (if any) (<i>mm/dd/yyyy</i>)	
I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.			
Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (<i>mm/dd/yyyy</i>)	
Additional Information (Initial and date each notation.)		Check here if you used an alternative procedure authorized by DHS to examine documents.	

Date of Rehire (<i>if applicable</i>)	New Name (<i>if applicable</i>)		
Date (<i>mm/dd/yyyy</i>)	Last Name (<i>Family Name</i>)	First Name (<i>Given Name</i>)	Middle Initial
Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.			
Document Title	Document Number (if any)	Expiration Date (if any) (<i>mm/dd/yyyy</i>)	
I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.			
Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (<i>mm/dd/yyyy</i>)	
Additional Information (Initial and date each notation.)		Check here if you used an alternative procedure authorized by DHS to examine documents.	

Date of Rehire (<i>if applicable</i>)	New Name (<i>if applicable</i>)		
Date (<i>mm/dd/yyyy</i>)	Last Name (<i>Family Name</i>)	First Name (<i>Given Name</i>)	Middle Initial
Reverification: If the employee requires reverification, your employee can choose to present any acceptable List A or List C documentation to show continued employment authorization. Enter the document information in the spaces below.			
Document Title	Document Number (if any)	Expiration Date (if any) (<i>mm/dd/yyyy</i>)	
I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented documentation, the documentation I examined appears to be genuine and to relate to the individual who presented it.			
Name of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (<i>mm/dd/yyyy</i>)	
Additional Information (Initial and date each notation.)		Check here if you used an alternative procedure authorized by DHS to examine documents.	



Instructions for Form IT-2104

Employee's Withholding Allowance Certificate

New York State • New York City • Yonkers

IT-2104-I

Overview

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

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

Definition

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

Changes effective beginning 2026

Form IT-2104-I has been revised for tax years beginning on or after January 1, 2026. If you previously filed Form IT-2104 prior to January 1, 2026 and used the worksheet or charts, you should complete a new 2026 Form IT-2104 and give it to your employer.

Who should file this form

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

Life changes

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

Income changes

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

Job changes

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

Tax situation changes

- you itemize your deductions on your personal income tax return
- you are eligible for New York State credits (such as the earned income, child and dependent care, or college tuition credits)

- you owed tax or received a large refund when you filed your personal income tax return for the past year
- you no longer qualify for exemption from withholding
- the Internal Revenue Service (IRS) advised you that you are entitled to fewer allowances than claimed on your original federal Form W-4 (submitted to your employer for tax year 2019 or earlier), and you claimed the disallowed allowances on your original Form IT-2104

Tax years 2019 or earlier

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

Tax years 2020 or later

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

How often to submit Form IT-2104 to your employer

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

Claiming the correct number of withholding allowances

General information

Calculations

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

Allowances you may not claim

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

If you have more than one job

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

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

Dependents

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

Heads of households with only one job

If you will use the head of household filing status on your state income tax return, mark the *Single or Head of household* box on Form IT-2104. If you have only one job, you may also choose to claim two additional withholding allowances on line 15 of the worksheet.

Single or head of household taxpayers with two or more jobs

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

If you are a single or head of household taxpayer, and your combined wages from all your jobs are **between \$107,650 and \$2,263,265**, use the charts in Part 6 and enter the additional withholding amount from the chart on line 3 of Form IT-2104.

Married couples with both spouses working

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

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

If your combined wages are:

- **less than \$107,650**, you should each mark an **X** in the *Married, but withhold at higher single rate* box at the top of the certificate, and divide the total number of allowances that you calculate on line 19 and line 31 of the worksheet (if applicable) between you and your working spouse
- **\$107,650 or more**, use the charts in Part 5 and enter the additional withholding amount on line 3 of Form IT-2104

Married taxpayers with two or more jobs

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

Specific information

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

Claiming more than 14 allowances

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

Claiming negative allowances

If you use the worksheet and calculate a negative number of allowances (less than zero) on lines 1 or 2 of Form IT-2104 and your employer cannot accommodate negative allowances, **enter 0** and see *Additional withholding amounts*.

Income from sources other than wages

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

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

Claiming other credits

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

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

Single and NYAGI is:	Head of household and NYAGI is:	Married and NYAGI is:	Divide amount of expected credit by:
Less than \$215,400	Less than \$269,300	Less than \$323,200	59
Between \$215,400 and \$1,077,550	Between \$269,300 and \$1,616,450	Between \$323,200 and \$2,155,350	68
Between \$1,077,550 and \$5,000,000	Between \$1,616,450 and \$5,000,000	Between \$2,155,350 and \$5,000,000	96
Between \$5,000,000 and \$25,000,000	Between \$5,000,000 and \$25,000,000	Between \$5,000,000 and \$25,000,000	100
Over \$25,000,000	Over \$25,000,000	Over \$25,000,000	110

Example: You are married and expect your NYAGI to be less than \$323,200. In addition, you expect to receive a flow-through of an investment tax credit from the S corporation of which you are a shareholder. The investment tax credit will be \$160. Divide the expected credit by 59. $160/59 = 2.7119$. The additional withholding allowance would be 3. Enter **3** on line 14.

Additional withholding amounts

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

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

- New York State (line 3): an additional \$1.85 of tax withheld per week
- New York City (line 4): an additional \$0.80 of tax withheld per week
- Yonkers residents (line 5): an additional 16.75% (0.1675) of the New York State amount

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

Avoid under withholding

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

Exemption from withholding

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

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

To determine if you are eligible to file any of the listed forms, see their corresponding instructions on our website at www.tax.ny.gov.

Employers

Box A

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

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

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

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

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

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

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

Box B

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

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

By mail

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

Online

To report newly-hired or rehired employees online instead of submitting this form, visit www.nynewhire.com/#/login.

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

For more information, see *New hire reporting* or visit our website at www.tax.ny.gov (search: *new hire*).

Worksheet

Part 1 – Complete this part to calculate your withholding allowances for New York State and Yonkers (line 1 of Form IT-2104). For assistance, see *Tips and reminders* for completing the worksheet.

6 Enter the number of dependents that you will claim on your state return (<i>do not include yourself or, if married, your spouse</i>)	6	
For lines 7, 8, and 9, enter 1 for each credit you expect to claim on your state return.		
7 College tuition credit	7	
8 New York State household credit	8	
9 Real property tax credit	9	
For lines 10, 11, and 12, enter 3 for each credit you expect to claim on your state return.		
10 Child and dependent care credit	10	
11 Earned income credit	11	
12 Empire State child credit	12	
13 New York City school tax credit: If you expect to be a resident of New York City for any part of the tax year, enter 2.....	13	
14 Other credits (<i>see instructions</i>)	14	
15 Head of household status and only one job: if applicable, enter 2.....	15	
16 Enter an estimate of your federal adjustments to income, such as deductible IRA contributions you will make for the tax year. Total estimate \$	16	
17 If you expect to be a covered employee of an employer who elected to pay the employer compensation expense tax in 2026, complete Part 3 and enter the number from line 28	17	
18 If you expect to itemize deductions on your state tax return, complete Part 2 and enter the number from line 23. All others enter 0	18	
19 Add lines 6 through 18. Enter the result here and on line 1 of Form IT-2104. If you have more than one job, or if you and your spouse both work, see instructions for <i>Taxpayers with more than one job or Married couples with both spouses working</i>	19	

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

20 Enter your estimated New York itemized deductions for the tax year (<i>see Form IT-196 and its instructions; enter the amount from line 49</i>)	20	
21 Based on your federal filing status, enter the applicable amount from the standard deduction table	21	
22 Subtract line 21 from line 20 (<i>if line 21 is larger than line 20, enter 0 here and on line 18</i>)	22	
23 Divide line 22 by \$1,000. Drop any fraction and enter the result here and on line 18	23	

Part 3 – Complete this part if you expect to be a covered employee of an employer that has elected to participate in the Employer Compensation Expense Program (line 17).

24 Expected annual wages and compensation from electing employer in 2026	24	
25 Line 24 minus \$40,000 (if zero or less, stop)	25	
26 Line 25 multiplied by 0.05	26	
27 Line 26 multiplied by 0.935	27	
28 Divide line 27 by 65. Drop any fraction and enter the result here and on line 17	28	

Part 4 – Complete this part to calculate your withholding allowances for New York City (line 2 of Form IT-2104).

29 Enter the amount from line 6	29	
30 Add lines 15 through 18 and enter total here	30	
31 Add lines 29 and 30. Enter the result here and on line 2 of Form IT-2104	31	

Standard deduction table

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

Part 5: These charts are only for married couples with both spouses working or married couples with one spouse working more than one job, and whose combined wages are between \$107,650 and \$2,263,265. Only one spouse should request the additional withholding. Either spouse can request the additional withholding; however, withholding will be most accurate if the additional withholding is calculated on the highest paying job.

Enter the additional withholding amount on line 3.

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

[illegible][illegible]

[illegible]

Additional withholding amounts based on combined wages between \$1,724,300 and \$2,263,265										
Higher earner's wages (see below)	\$1,724,300 - \$1,778,149	\$1,778,150 - \$1,832,049	\$1,832,050 - \$1,885,949	\$1,885,950 - \$1,939,799	\$1,939,800 - \$1,993,699	\$1,993,700 - \$2,047,599	\$2,047,600 - \$2,101,499	\$2,101,500 - \$2,155,349	\$2,155,350 - \$2,209,299	\$2,209,300 - \$2,263,265
\$862,050 – \$915,949	\$36	\$39								
\$915,950 – \$969,899	\$36	\$39	\$42	\$45						
\$969,900 – \$1,023,749	\$36	\$39	\$42	\$45	\$48	\$51				
\$1,023,750 – \$1,077,549	\$36	\$39	\$42	\$45	\$48	\$51	\$54	\$57		
\$1,077,550 – \$1,131,499	\$34	\$37	\$40	\$43	\$46	\$50	\$53	\$56	\$1,233	\$1,262
\$1,131,500 – \$1,185,399	\$31	\$34	\$37	\$40	\$43	\$46	\$50	\$53	\$1,230	\$1,262
\$1,185,400 – \$1,239,249	\$28	\$31	\$34	\$37	\$40	\$43	\$46	\$50	\$1,227	\$1,259
\$1,239,250 – \$1,293,199	\$25	\$28	\$31	\$34	\$37	\$40	\$43	\$46	\$1,224	\$1,256
\$1,293,200 – \$1,347,049	\$22	\$25	\$28	\$31	\$34	\$37	\$40	\$43	\$1,221	\$1,253
\$1,347,050 – \$1,400,949	\$18	\$22	\$25	\$28	\$31	\$34	\$37	\$40	\$1,218	\$1,250
\$1,400,950 – \$1,454,849	\$74	\$19	\$22	\$25	\$28	\$31	\$34	\$37	\$1,215	\$1,247
\$1,454,850 – \$1,508,699	\$61	\$74	\$18	\$22	\$25	\$28	\$31	\$34	\$1,212	\$1,244
\$1,508,700 – \$1,562,549	\$49	\$61	\$74	\$19	\$22	\$25	\$28	\$31	\$1,208	\$1,241
\$1,562,550 – \$1,616,449	\$51	\$49	\$61	\$74	\$18	\$22	\$25	\$28	\$1,205	\$1,237
\$1,616,450 – \$1,670,399	\$46	\$51	\$49	\$62	\$74	\$18	\$22	\$25	\$1,202	\$1,234
\$1,670,400 – \$1,724,299	\$26	\$46	\$51	\$49	\$62	\$74	\$18	\$22	\$1,199	\$1,231
\$1,724,300 – \$1,778,149	\$9	\$26	\$46	\$51	\$49	\$62	\$74	\$19	\$1,196	\$1,228
\$1,778,150 – \$1,832,049		\$9	\$26	\$46	\$51	\$49	\$62	\$74	\$1,193	\$1,225
\$1,832,050 – \$1,885,949			\$9	\$27	\$46	\$51	\$49	\$62	\$1,249	\$1,222
\$1,885,950 – \$1,939,799				\$9	\$26	\$46	\$51	\$49	\$1,236	\$1,278
\$1,939,800 – \$1,993,699					\$9	\$26	\$46	\$51	\$1,223	\$1,265
\$1,993,700 – \$2,047,599						\$9	\$26	\$46	\$1,226	\$1,252
\$2,047,600 – \$2,101,499							\$9	\$26	\$1,220	\$1,255
\$2,101,500 – \$2,155,349								\$9	\$1,201	\$1,249
\$2,155,350 – \$2,209,299									\$16	\$55
\$2,209,300 – \$2,263,265										\$16

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

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

If one of these instances applies to you and you would like to request additional withholding from your wages, contact the Tax Department for assistance (see *Need help?*).

[illegible]

Higher wage (see below)	Additional withholding amounts based on combined wages between \$1,724,300 and \$2,263,265									
	\$1,724,300 - \$1,778,149	\$1,778,150 - \$1,832,049	\$1,832,050 - \$1,885,949	\$1,885,950 - \$1,939,799	\$1,939,800 - \$1,993,699	\$1,993,700 - \$2,047,599	\$2,047,600 - \$2,101,499	\$2,101,500 - \$2,155,349	\$2,155,350 - \$2,209,299	\$2,209,300 - \$2,263,265
\$862,050 – \$915,949	\$989	\$1,021								
\$915,950 – \$969,899	\$989	\$1,021	\$1,053	\$1,086						
\$969,900 – \$1,023,749	\$989	\$1,021	\$1,053	\$1,086	\$1,118	\$1,150				
\$1,023,750 – \$1,077,549	\$989	\$1,021	\$1,053	\$1,086	\$1,118	\$1,150	\$1,182	\$1,214		
\$1,077,550 – \$1,131,499	\$393	\$425	\$457	\$490	\$522	\$554	\$586	\$618	\$650	\$70
\$1,131,500 – \$1,185,399	\$361	\$393	\$425	\$458	\$490	\$522	\$554	\$586	\$618	\$650
\$1,185,400 – \$1,239,249	\$329	\$361	\$393	\$425	\$458	\$490	\$522	\$554	\$586	\$618
\$1,239,250 – \$1,293,199	\$297	\$329	\$361	\$393	\$425	\$458	\$490	\$522	\$554	\$586
\$1,293,200 – \$1,347,049	\$265	\$297	\$329	\$361	\$393	\$425	\$458	\$490	\$522	\$554
\$1,347,050 – \$1,400,949	\$233	\$265	\$297	\$329	\$361	\$393	\$425	\$458	\$490	\$522
\$1,400,950 – \$1,454,849	\$201	\$233	\$265	\$297	\$329	\$361	\$393	\$425	\$457	\$490
\$1,454,850 – \$1,508,699	\$169	\$201	\$233	\$265	\$297	\$329	\$361	\$393	\$425	\$457
\$1,508,700 – \$1,562,549	\$176	\$169	\$201	\$233	\$265	\$297	\$329	\$361	\$393	\$425
\$1,562,550 – \$1,616,449	\$134	\$176	\$169	\$201	\$233	\$265	\$297	\$329	\$361	\$393
\$1,616,450 – \$1,670,399	\$103	\$134	\$176	\$169	\$201	\$233	\$265	\$297	\$329	\$361
\$1,670,400 – \$1,724,299	\$56	\$103	\$134	\$176	\$169	\$201	\$233	\$265	\$297	\$329
\$1,724,300 – \$1,778,149	\$16	\$55	\$103	\$134	\$176	\$169	\$201	\$233	\$265	\$297
\$1,778,150 – \$1,832,049		\$16	\$55	\$103	\$134	\$176	\$169	\$201	\$233	\$265
\$1,832,050 – \$1,885,949			\$16	\$56	\$103	\$134	\$176	\$169	\$201	\$233
\$1,885,950 – \$1,939,799				\$16	\$55	\$103	\$134	\$176	\$168	\$201
\$1,939,800 – \$1,993,699					\$16	\$55	\$103	\$134	\$176	\$168
\$1,993,700 – \$2,047,599						\$16	\$56	\$103	\$134	\$176
\$2,047,600 – \$2,101,499							\$16	\$55	\$103	\$134
\$2,101,500 – \$2,155,349								\$16	\$55	\$103
\$2,155,350 – \$2,209,299									\$16	\$55
\$2,209,300 – \$2,263,265										\$16

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