

## **STUDENT CASUAL CHECKLIST**

Complete and return the enclosed forms to Shartiss England within 72 hours of your employment start date.

- Employee Personal Record Form:** Before submitting to HR, your supervisor should complete the bottom portion of the form.
- Columbia University Casual Employment Form**
- Notice and Acknowledgement of Pay Rate and Pay Day** form: (Please sign and date item #8)
- Complete and sign the federal **W4 form**.
- International Students:** Please bring the following documents when submitting paperwork to HR: Passport, visa, visa approval form, and I-94. The I-94 form can be printed from [www.cbp.gov/I94](http://www.cbp.gov/I94). Please let HR know if you do not have a US Social Security Number or have not applied for one yet.
- Students are only permitted to work a total of **20 hours per week** during the academic year. Please let HR know if you hold another position outside of the Law School and how many hours you are scheduled to work in that department.

## **FAQs**

*Where do I submit my Student Casual paperwork?*

The completed packet should be submitted to Shartiss England in room 201 William C. Warren Hall. **If you have questions, her office hours are Monday to Friday from 9am to 5pm.**

*How do I submit my timesheet for approval?*

Timesheets should be submitted online through the **TLAM** (Time & Labor, Absence Management) system. (see instructions in this packet or go to <https://finance-admin.law.columbia.edu/content/time-labor-and-absence-management-tlam-system>).

*Can I submit back dated timesheets?*

The TLAM system only allows you to go back **two** pay periods beyond the current pay period.

*How long will it take to get your first check?*

Once your packet is submitted to HR, please note that it can take up to 2-3 weeks for processing.

*Where should you pick up your paycheck?*

Paychecks can be picked up on the corresponding pay day (see pay schedule on back of the timesheet in this packet) from 201 William C. Warren Hall. If your forms/timesheets are submitted late, your paychecks will be processed on the next pay cycle.

*How can you apply for direct deposit?*

After receiving your first paycheck, please sign up for direct deposit at Columbia's employee self-service site (see details in the back of this packet). Direct deposit will be deactivated if you have had a break in service of four month or longer. Having direct deposit on SSOL does NOT mean you have direct deposit for Columbia University Payroll.

*When do I need to submit rehire paperwork?*

Rehire paperwork should be submitted every time you accept a new causal position at the law school. You will also need to submit rehire paperwork if you've been terminated out the system.

## Employee Personal Record Form

### EMPLOYEE INFORMATION

Full Name: \_\_\_\_\_ UNI: \_\_\_\_\_ SSN: \_\_\_\_\_

Home/Permanent Address: \_\_\_\_\_

Mailing/Current Address: \_\_\_\_\_

Local Telephone: \_\_\_\_\_

Male  Female  \_\_\_\_\_

Date of Birth (mm/dd/yy): \_\_\_\_\_

Marital Status: \_\_\_\_\_ (Single, Married, Separated, Divorced, Widowed) Marriage Date: \_\_\_\_\_

Ethnicity: \_\_\_\_\_ (Black, White, Hispanic, Asian, Native Hawaiian, American Indian)

U.S. Citizen: \_\_\_\_\_ Permanent Resident: \_\_\_\_\_ Other (F1 or J1 Visa?) \_\_\_\_\_

### STUDENT STATUS

Are you a Columbia Student?  Yes  No If Yes, anticipated year of graduation \_\_\_\_\_

**\*\*If you are not a Columbia student, you must use a different form.**

Please inquire: [Shartiss.England@law.columbia.edu](mailto:Shartiss.England@law.columbia.edu), (212) 851-7529

School: Columbia (Which school?) \_\_\_\_\_ Barnard \_\_\_\_\_ Teacher's College \_\_\_\_\_

Student Status:  Full Time  Part Time

Highest Edu. Level Completed: \_\_\_\_\_ Received date \_\_\_\_\_ School \_\_\_\_\_

Were you previously employed by Columbia University?  Yes  No

IF YES: Termination Date \_\_\_\_\_ School: \_\_\_\_\_

### JOB INFORMATION

Hiring Department: \_\_\_\_\_

What account will be charged? \_\_\_\_\_

If this is grant funded, please provide sponsored account info \_\_\_\_\_

Student Job Title: \_\_\_\_\_ Hourly Rate: \_\_\_\_\_

Start Date: \_\_\_\_\_ End Date: \_\_\_\_\_

Supervisor/Timesheet Approver (please print): \_\_\_\_\_

Supervisor/Timesheet Approved Signature: \_\_\_\_\_ Date: \_\_\_\_\_

# COLUMBIA UNIVERSITY CASUAL EMPLOYMENT FORM

Print Form

A **signed copy** of this form must be attached to the **Template-Based Hire transaction** or the **signed original** must be attached to the **Personnel Action Form (PAF)** being sent to the **Human Resources Processing Center**. A copy should be retained by the hiring unit. No representative of Columbia University is authorized to vary the terms of this agreement except by written approval from Human Resources.

EMPLOYER
<p><b>Columbia University</b></p> <p>FEIN: <b>13-5598093</b></p> <p>Street Address: <b>615 West 131st Street</b> City: <b>New York</b> State: <b>NY</b></p> <p>Zip: <b>10027</b> Phone: <b>(212) 851-7008</b></p> <p>Preparer's Name: <b>Shartiss England</b></p> <p>Preparer's Title: <b>Human Resources Coordinator</b></p>

EMPLOYEE INFORMATION
<p>Name: _____</p> <p>Address: _____ Apt. _____</p> <p>City _____ State _____</p> <p>Zip _____ Phone _____</p>

WORKSITE INFORMATION								
<p>Will any of the following be present at the worksite:</p> <table style="width: 100%;"> <tr> <td><input type="checkbox"/> Blood borne pathogens</td> <td><input type="checkbox"/> Chemicals</td> </tr> <tr> <td><input type="checkbox"/> Formaldehyde/Xylene</td> <td><input type="checkbox"/> Laboratory animals</td> </tr> <tr> <td><input type="checkbox"/> Radioactive materials</td> <td><input type="checkbox"/> Class 3b or 4a lasers</td> </tr> <tr> <td><input type="checkbox"/> Infectious agents (e.g. varicella, polio)</td> <td></td> </tr> </table>	<input type="checkbox"/> Blood borne pathogens	<input type="checkbox"/> Chemicals	<input type="checkbox"/> Formaldehyde/Xylene	<input type="checkbox"/> Laboratory animals	<input type="checkbox"/> Radioactive materials	<input type="checkbox"/> Class 3b or 4a lasers	<input type="checkbox"/> Infectious agents (e.g. varicella, polio)	
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<input type="checkbox"/> Infectious agents (e.g. varicella, polio)								

FOR COLUMBIA UNIVERSITY MEDICAL CENTER ONLY			
<p>Will the casual employee:</p> <table style="width: 100%;"> <tr> <td><input type="checkbox"/> Participate in physician billing</td> </tr> <tr> <td><input type="checkbox"/> Interact with patients and/or research subjects</td> </tr> <tr> <td><input type="checkbox"/> Be required to use a respirator</td> </tr> </table>	<input type="checkbox"/> Participate in physician billing	<input type="checkbox"/> Interact with patients and/or research subjects	<input type="checkbox"/> Be required to use a respirator
<input type="checkbox"/> Participate in physician billing			
<input type="checkbox"/> Interact with patients and/or research subjects			
<input type="checkbox"/> Be required to use a respirator			

HR USE ONLY	PAY INFORMATION
<p>Your rate of pay: _____ per hour</p> <p>Your overtime rate of pay: _____ per hour</p> <p>Designated pay day: All casual employees are paid on a bi-weekly pay schedule. For more information on the University's payroll calendar, please refer to: <a href="http://finance.columbia.edu/controller/payroll">http://finance.columbia.edu/controller/payroll</a></p> <p>I hereby certify that I have read the above and the information contained in this form is true and accurate to the best of my knowledge and belief. Any false statements knowingly made are punishable as a class A misdemeanor (Section 210.45 of the New York State Penal Law).</p> <p>Date: _____ Preparer's Signature: _____</p>	

### GENERAL STATEMENT REGARDING OVERTIME PAY IN NEW YORK

Almost all employees in New York must be paid overtime wages of 1½ times their regular rate of pay for all hours worked over 40 per workweek. A very limited number of specific categories of employees are covered by overtime at a lower overtime rate or not at all.

### NOTICE TO THE CASUAL EMPLOYEE

I understand that my employment with Columbia University is on a "casual" basis. I understand that the estimated duration of my employment with the University should not exceed 560 hours or 4 months, whichever comes first, in a 12-month period with limited exceptions.

This limited duration does not apply to students who are enrolled half-time or more at Columbia University, Barnard College or Teachers College.

If a student at Columbia University, Barnard College or Teachers College, please indicate:

- Full-time/Half-time Undergraduate  
  Part-time Undergraduate  
  Full-time/Half-time Graduate  
  Part-time Graduate

I understand that as a "casual" employee I am not eligible for any benefits offered by the University under any collective bargaining agreement or University policy. I understand that I may apply for and be considered for regular employment by the University for any position for which I am qualified.

I understand that I am an employee at will and agree that no contract of employment is created as a result of my obtaining this position, and that my employment may be terminated at any time.<sup>1</sup>

### SIGNATURE

**I have read and understand the above referenced terms and conditions regarding my casual employment status at Columbia University. I hereby acknowledge that I have been notified of my wage rate, overtime rate, and designated pay day on the date set forth below.**

Date: \_\_\_\_\_ Signature of casual employee: \_\_\_\_\_

<sup>1</sup>As a member of the National Collegiate Athletic Association (NCAA) and the Council of Ivy Group Presidents (Ivy League), it is imperative that members of the Columbia University community, in all matters related to the intercollegiate athletics program, exhibit the highest professional standards and ethical behavior with regard to adherence to NCAA, Conference, University, and Department of Intercollegiate Athletics and Physical Education rules and regulations.



**Notice and Acknowledgement of Pay Rate and Payday  
Under Section 195.1 of the New York State Labor Law  
Notice for Hourly Rate Employees**

**1. Employer Information**

Name: Trustees of Columbia University  
in the City of New York

Doing Business As (DBA) Name(s):  
Columbia University

FEIN (optional): 13-5598093

Physical Address:  
435 West 116th Street  
New York, NY 10027

Mailing Address:  
615 West 131st Street  
Studebaker, 4th Floor  
New York, NY 10027

Phone: (212) 851-0611

**2. Notice given:**

- At hiring
- On or before February 1
- Before a change in pay rate(s),  
allowances claimed or payday

**3. Employee's rate of pay:**

\$\_\_\_\_\_per hour

**\*Union employees may also be eligible for shift differential. See the applicable collective bargaining agreement.**

**4. Allowances taken:**

- None
- Tips\_\_\_\_\_per hour
- Meals\_\_\_\_\_per meal
- Lodging\_\_\_\_\_
- \* As provided for under the applicable collective bargaining agreement:  
<http://hr.columbia.edu/union-contracts>

**5. Regular payday:** Columbia Pay Calendar:  
<https://finance.columbia.edu/content/payroll-calendar>

**6. Pay is:**

- Weekly
- Bi-weekly
- Other

**7. Overtime Pay Rate:**

\$\_\_\_\_\_per hour (This must be at least 1½ times the worker's regular rate, with few exceptions.)

\*See comment above re: shift differential.

**8. Employee Acknowledgement:**

On this day I have been notified of my pay rate, overtime rate (if eligible), allowances, and designated payday on the date given below. I told my employer what my primary language is.

**Check one:**

- I have been given this pay notice in English because it is my primary language.
- My primary language is\_\_\_\_\_. I have been given this pay notice in English only, because the Department of Labor does not yet offer a pay notice form in my primary language.

\_\_\_\_\_  
Employee Name

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

Shartiss England, Human Resources Coordinator  
\_\_\_\_\_  
Preparer Name and Title

**The employee must receive a signed copy of this form. The employer must keep the original for 6 years.**

# I-9 FORM

Please go to the below web page to complete your I-9:

**<https://humanresources.columbia.edu/I9-verify>**

Once section 1 of the I-9 form is completed, the list of acceptable documents for section 2 will be presented to you. Please bring the required documents to: **210 Kent Hall** (I-9 and Work Study Office), with you *within 3 business days of your start date*, in order to complete section 2 of the I-9 form in person.

If you are a rehire, and you completed your last I-9 less than 3 years ago, please check with HR to determine whether a new I-9 is required.

## Employee's Withholding Certificate

▶ **Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.**  
▶ **Give Form W-4 to your employer.**  
▶ **Your withholding is subject to review by the IRS.**

# 2021

<b>Step 1:</b> <b>Enter Personal Information</b>	(a) First name and middle initial	Last name	(b) Social security number
	Address		▶ <b>Does your name match the name on your social security card?</b> If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to <a href="http://www.ssa.gov">www.ssa.gov</a> .
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> <b>Single</b> or <b>Married filing separately</b> <input type="checkbox"/> <b>Married filing jointly</b> or <b>Qualifying widow(er)</b> <input type="checkbox"/> <b>Head of household</b> (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

**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, when to use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App), and privacy.

**Step 2: Multiple Jobs or Spouse Works**

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

Do **only one** of the following.

(a) Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for most accurate withholding for this step (and Steps 3–4); **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; **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 accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld . . . . . ▶

**TIP:** To be accurate, submit a 2021 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

**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.)

<b>Step 3:</b> <b>Claim Dependents</b>	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):  Multiply the number of qualifying children under age 17 by \$2,000 ▶ \$ _____  Multiply the number of other dependents by \$500 . . . . . ▶ \$ _____  Add the amounts above and enter the total here . . . . . <b>3</b> \$ _____		
<b>Step 4 (optional): Other Adjustments</b>	(a) <b>Other income (not from jobs).</b> If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income . . . . .	<b>4(a)</b>	\$ _____
	(b) <b>Deductions.</b> If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here . . . . .	<b>4(b)</b>	\$ _____
	(c) <b>Extra withholding.</b> Enter any additional tax you want withheld each pay period . . . . .	<b>4(c)</b>	\$ _____

<b>Step 5:</b> <b>Sign Here</b>	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.		
	▶ _____ ▶		▶ _____ ▶
	<b>Employee's signature</b> (This form is not valid unless you sign it.)		<b>Date</b>

<b>Employers Only</b>	Employer's name and address	First date of employment	Employer identification number (EIN)
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## General Instructions

### Future Developments

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

### Purpose of Form

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

**Exemption from withholding.** You may claim exemption from withholding for 2021 if you meet both of the following conditions: you had no federal income tax liability in 2020 **and** you expect to have no federal income tax liability in 2021. You had no federal income tax liability in 2020 if (1) your total tax on line 24 on your 2020 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 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 2021 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). 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 15, 2022.

**Your privacy.** If you prefer to limit information provided in Steps 2 through 4, use the online estimator, which will also increase accuracy.

As an alternative to the estimator: if you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c). If this is the only job in your household, you may instead check the box in Step 2(c), which will increase your withholding and significantly reduce your paycheck (often by thousands of dollars over the year).

**When to use the estimator.** Consider using the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) if you:

1. Expect to work only part of the year;
2. Have dividend or capital gain income, or are subject to additional taxes, such as Additional Medicare Tax;
3. Have self-employment income (see below); or
4. Prefer the most accurate withholding for multiple job situations.

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

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

## Specific Instructions

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

**Step 2.** Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

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

If you (and your spouse) have a total of only two jobs, you may instead 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 roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount 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 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. 972, Child Tax Credit and Credit for Other Dependents. You can also include **other tax credits** in this step, such as education tax credits and the foreign tax credit. 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 (optional).

**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 5, if you expect to claim deductions other than the basic standard deduction on your 2021 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

**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.



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.

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 4. 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
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 4 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
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 4 and enter this amount on line 2b
c Add the amounts from lines 2a and 2b and enter the result on line 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.
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 (along with any other additional amount you want withheld)

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



- 1 Enter an estimate of your 2021 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income
2 Enter: { \$25,100 if you're married filing jointly or qualifying widow(er); \$18,800 if you're head of household; \$12,550 if you're single or married filing separately }
3 If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-"
4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information
5 Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4

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 possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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

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

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

**Married Filing Jointly or Qualifying Widow(er)**

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	\$190	\$850	\$890	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,100	\$1,870	\$1,870
\$10,000 - 19,999	190	1,190	1,890	2,090	2,220	2,220	2,220	2,220	2,300	3,300	4,070	4,070
\$20,000 - 29,999	850	1,890	2,750	2,950	3,080	3,080	3,080	3,160	4,160	5,160	5,930	5,930
\$30,000 - 39,999	890	2,090	2,950	3,150	3,280	3,280	3,360	4,360	5,360	6,360	7,130	7,130
\$40,000 - 49,999	1,020	2,220	3,080	3,280	3,410	3,490	4,490	5,490	6,490	7,490	8,260	8,260
\$50,000 - 59,999	1,020	2,220	3,080	3,280	3,490	4,490	5,490	6,490	7,490	8,490	9,260	9,260
\$60,000 - 69,999	1,020	2,220	3,080	3,360	4,490	5,490	6,490	7,490	8,490	9,490	10,260	10,260
\$70,000 - 79,999	1,020	2,220	3,160	4,360	5,490	6,490	7,490	8,490	9,490	10,490	11,260	11,260
\$80,000 - 99,999	1,020	3,150	5,010	6,210	7,340	8,340	9,340	10,340	11,340	12,340	13,260	13,460
\$100,000 - 149,999	1,870	4,070	5,930	7,130	8,260	9,320	10,520	11,720	12,920	14,120	15,090	15,290
\$150,000 - 239,999	2,040	4,440	6,500	7,900	9,230	10,430	11,630	12,830	14,030	15,230	16,190	16,400
\$240,000 - 259,999	2,040	4,440	6,500	7,900	9,230	10,430	11,630	12,830	14,030	15,270	17,040	18,040
\$260,000 - 279,999	2,040	4,440	6,500	7,900	9,230	10,430	11,630	12,870	14,870	16,870	18,640	19,640
\$280,000 - 299,999	2,040	4,440	6,500	7,900	9,230	10,470	12,470	14,470	16,470	18,470	20,240	21,240
\$300,000 - 319,999	2,040	4,440	6,500	7,940	10,070	12,070	14,070	16,070	18,070	20,070	21,840	22,840
\$320,000 - 364,999	2,720	5,920	8,780	10,980	13,110	15,110	17,110	19,110	21,190	23,490	25,560	26,860
\$365,000 - 524,999	2,970	6,470	9,630	12,130	14,560	16,860	19,160	21,460	23,760	26,060	28,130	29,430
\$525,000 and over	3,140	6,840	10,200	12,900	15,530	18,030	20,530	23,030	25,530	28,030	30,300	31,800

**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	\$440	\$940	\$1,020	\$1,020	\$1,410	\$1,870	\$1,870	\$1,870	\$1,870	\$2,030	\$2,040	\$2,040
\$10,000 - 19,999	940	1,540	1,620	2,020	3,020	3,470	3,470	3,470	3,640	3,840	3,840	3,840
\$20,000 - 29,999	1,020	1,620	2,100	3,100	4,100	4,550	4,550	4,720	4,920	5,120	5,120	5,120
\$30,000 - 39,999	1,020	2,020	3,100	4,100	5,100	5,550	5,720	5,920	6,120	6,320	6,320	6,320
\$40,000 - 59,999	1,870	3,470	4,550	5,550	6,690	7,340	7,540	7,740	7,940	8,140	8,150	8,150
\$60,000 - 79,999	1,870	3,470	4,690	5,890	7,090	7,740	7,940	8,140	8,340	8,540	9,190	9,990
\$80,000 - 99,999	2,000	3,810	5,090	6,290	7,490	8,140	8,340	8,540	9,390	10,390	11,190	11,990
\$100,000 - 124,999	2,040	3,840	5,120	6,320	7,520	8,360	9,360	10,360	11,360	12,360	13,410	14,510
\$125,000 - 149,999	2,040	3,840	5,120	6,910	8,910	10,360	11,360	12,450	13,750	15,050	16,160	17,260
\$150,000 - 174,999	2,220	4,830	6,910	8,910	10,910	12,600	13,900	15,200	16,500	17,800	18,910	20,010
\$175,000 - 199,999	2,720	5,320	7,490	9,790	12,090	13,850	15,150	16,450	17,750	19,050	20,150	21,250
\$200,000 - 249,999	2,970	5,880	8,260	10,560	12,860	14,620	15,920	17,220	18,520	19,820	20,930	22,030
\$250,000 - 399,999	2,970	5,880	8,260	10,560	12,860	14,620	15,920	17,220	18,520	19,820	20,930	22,030
\$400,000 - 449,999	2,970	5,880	8,260	10,560	12,860	14,620	15,920	17,220	18,520	19,910	21,220	22,520
\$450,000 and over	3,140	6,250	8,830	11,330	13,830	15,790	17,290	18,790	20,290	21,790	23,100	24,400

**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	\$820	\$930	\$1,020	\$1,020	\$1,020	\$1,420	\$1,870	\$1,870	\$1,910	\$2,040	\$2,040
\$10,000 - 19,999	820	1,900	2,130	2,220	2,220	2,620	3,620	4,070	4,110	4,310	4,440	4,440
\$20,000 - 29,999	930	2,130	2,360	2,450	2,850	3,850	4,850	5,340	5,540	5,740	5,870	5,870
\$30,000 - 39,999	1,020	2,220	2,450	2,940	3,940	4,940	5,980	6,630	6,830	7,030	7,160	7,160
\$40,000 - 59,999	1,020	2,470	3,700	4,790	5,800	7,000	8,200	8,850	9,050	9,250	9,380	9,380
\$60,000 - 79,999	1,870	4,070	5,310	6,600	7,800	9,000	10,200	10,850	11,050	11,250	11,520	12,320
\$80,000 - 99,999	1,880	4,280	5,710	7,000	8,200	9,400	10,600	11,250	11,590	12,590	13,520	14,320
\$100,000 - 124,999	2,040	4,440	5,870	7,160	8,360	9,560	11,240	12,690	13,690	14,690	15,670	16,770
\$125,000 - 149,999	2,040	4,440	5,870	7,240	9,240	11,240	13,240	14,690	15,890	17,190	18,420	19,520
\$150,000 - 174,999	2,040	4,920	7,150	9,240	11,240	13,290	15,590	17,340	18,640	19,940	21,170	22,270
\$175,000 - 199,999	2,720	5,920	8,150	10,440	12,740	15,040	17,340	19,090	20,390	21,690	22,920	24,020
\$200,000 - 249,999	2,970	6,470	9,000	11,390	13,690	15,990	18,290	20,040	21,340	22,640	23,880	24,980
\$250,000 - 349,999	2,970	6,470	9,000	11,390	13,690	15,990	18,290	20,040	21,340	22,640	23,880	24,980
\$350,000 - 449,999	2,970	6,470	9,000	11,390	13,690	15,990	18,290	20,040	21,340	22,640	23,900	25,200
\$450,000 and over	3,140	6,840	9,570	12,160	14,660	17,160	19,660	21,610	23,110	24,610	26,050	27,350



# Employee's Withholding Allowance Certificate

New York State • New York City • Yonkers

# IT-2104

First name and middle initial	Last name	Your Social Security number						
Permanent home address (number and street or rural route)		Apartment number						
City, village, or post office		State ZIP code						
Are you a resident of New York City? ..... Yes <input type="checkbox"/> No <input type="checkbox"/> Are you a resident of Yonkers? ..... Yes <input type="checkbox"/> No <input type="checkbox"/>		Single or Head of household <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher single rate <input type="checkbox"/> <b>Note:</b> If married but legally separated, mark an <b>X</b> in the <i>Single or Head of household</i> box.						
<b>Complete the worksheet on page 4 before making any entries.</b> <b>1</b> Total number of allowances you are claiming for New York State and Yonkers, if applicable (from line 19) ..... <table border="1"><tr><td>1</td><td></td></tr></table> <b>2</b> Total number of allowances for New York City (from line 31) ..... <table border="1"><tr><td>2</td><td></td></tr></table>			1		2			
1								
2								
<b>Use lines 3, 4, and 5 below to have additional withholding per pay period under special agreement with your employer.</b> <b>3</b> New York State amount ..... <table border="1"><tr><td>3</td><td></td></tr></table> <b>4</b> New York City amount ..... <table border="1"><tr><td>4</td><td></td></tr></table> <b>5</b> Yonkers amount ..... <table border="1"><tr><td>5</td><td></td></tr></table>			3		4		5	
3								
4								
5								

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

Employee's signature	Date
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**Penalty** – A penalty of \$500 may be imposed for any false statement you make that decreases the amount of money you have withheld from your wages. You may also be subject to criminal penalties.

**Employee: detach this page and give it to your employer; keep a copy for your records.**

**Employer: Keep this certificate with your records.**

Mark an **X** in box A and/or box B to indicate why you are sending a copy of this form to New York State (see instructions):

A Employee claimed more than 14 exemption allowances for NYS ..... A

B Employee is a new hire or a rehire ... B  First date employee performed services for pay (mm-dd-yyyy) (see instr.):

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

If Yes, enter the date the employee qualifies (mm-dd-yyyy):

Employer's name and address (Employer: complete this section only if you are sending a copy of this form to the NYS Tax Department.)	Employer identification number
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## Instructions

### Changes effective for 2021

Form IT-2104 has been revised for tax year 2021. The worksheet on page 4 and the charts beginning on page 5, used to compute withholding allowances or to enter an additional dollar amount on line(s) 3, 4, or 5, have been revised. If you previously filed a Form IT-2104 and used the worksheet or charts, you should complete a new 2021 Form IT-2104 and give it to your employer.

### Who should file this form

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

If the federal Form W-4 you most recently submitted to your employer was for tax year 2019 or earlier, and you did not file 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.

For tax years 2020 or later, withholding allowances are no longer reported on federal Form W-4. Therefore, if you submit a federal Form W-4 to your

employer for tax year 2020 or later, and you do not file Form IT-2104, your employer may use zero as your number of allowances. This may result in the wrong amount of tax withheld for New York State, New York City, and Yonkers.

Complete Form IT-2104 each year and file it with your employer if the number of allowances you may claim is different from federal Form W-4 or has changed. Common reasons for completing a new Form IT-2104 each year include the following:

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

- The total income of you and your spouse has increased to \$107,650 or more for the tax year.
- You have significantly more or less income from other sources or from another job.
- You no longer qualify for exemption from withholding.
- You have been advised by the Internal Revenue Service that you are entitled to fewer allowances than claimed on your original federal Form W-4 (submitted to your employer for tax year 2019 or earlier), and the disallowed allowances were claimed on your original Form IT-2104.
- You are a covered employee of an employer that has elected to participate in the Employer Compensation Expense Program.

**Exemption from withholding**

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

**Withholding allowances**

You may **not** claim a withholding allowance for yourself or, if married, your spouse. Claim the number of withholding allowances you compute in Part 1 and Part 4 of the worksheet on page 4. If you want more tax withheld, you may claim fewer allowances. **If you claim more than 14 allowances**, your employer **must send** a copy of your **Form IT-2104** to the New York State Tax Department. You may then be asked to verify your allowances. If you arrive at negative allowances (less than zero) on lines 1 or 2 and your employer cannot accommodate negative allowances, **enter 0** and see *Additional dollar amount(s)* below.

**Income from sources other than wages** – If you have more than \$1,000 of income from sources other than wages (such as interest, dividends, or alimony received), reduce the number of allowances claimed on line 1 and line 2 (if applicable) of the IT-2104 certificate by one for each \$1,000 of nonwage income. If you arrive at negative allowances (less than zero), see *Withholding allowances* above. You may also consider making estimated tax payments, especially if you have significant amounts of nonwage income. Estimated tax requires that payments be made by the employee directly to the Tax Department on a quarterly basis. For more information, see the instructions for Form IT-2105, *Estimated Tax Payment Voucher for Individuals*, or see *Need help?* on page 7.

**Other credits** (Worksheet line 14) – If you will be eligible to claim any credits other than the credits listed in the worksheet, such as an investment tax credit, you may claim additional allowances.

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

Single and NYAGI is:	Head of household and NYAGI is:	Married and NYAGI is:	Divide amount of expected credit by:
Less than \$215,400	Less than \$269,300	Less than \$323,200	65
Between \$215,400 and \$1,077,550	Between \$269,300 and \$1,616,450	Between \$323,200 and \$2,155,350	68
Over \$1,077,550	Over \$1,616,450	Over \$2,155,350	88

**Example:** *You are married and expect your New York adjusted gross income to be less than \$323,200. In addition, you expect to receive a flow-through of an investment tax credit from the S corporation of which you are a shareholder. The investment tax credit will be \$160. Divide the expected credit by 65. 160/65 = 2.4615. The additional withholding allowance(s) would be 2. Enter 2 on line 14.*

**Married couples with both spouses working** – If you and your spouse both work, you should each file a separate IT-2104 certificate with your respective employers. Your withholding will better match your total tax if the higher wage-earning spouse claims all of the couple's allowances and the lower wage-earning spouse claims zero allowances. **Do not** claim more total allowances than you are entitled to. If your combined wages are:

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

**Taxpayers with more than one job** – If you have more than one job, file a separate IT-2104 certificate with each of your employers. Be sure to claim only the total number of allowances that you are entitled to. Your withholding will better match your total tax if you claim all of your allowances at your higher-paying job and zero allowances at the lower-paying job. In addition, to make sure that you have enough tax withheld, if you are a single taxpayer or head of household with two or more jobs, and your combined wages from all jobs are under \$107,650, reduce the number of allowances by seven on line 1 and line 2 (if applicable) on the certificate you file with your higher-paying job employer. If you arrive at negative allowances (less than zero), see *Withholding allowances* above.

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

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

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

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

**Heads of households with only one job** – If you will use the head-of-household filing status on your state income tax return, mark the *Single or Head of household* box on the front of the certificate. If you have only one job, you may also wish to claim two additional withholding allowances on line 15.

**Additional dollar amount(s)**

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

**Note:** If you are requesting your employer to withhold an additional dollar amount on lines 3, 4, or 5 of this allowance certificate, the additional dollar amount, as determined by these instructions or by using the chart(s) in Part 5 or Part 6, is accurate for a weekly payroll. Therefore, if you are not paid on a weekly basis, you will need to adjust the dollar amount(s) that you compute. For example, if you are paid biweekly, you must double the dollar amount(s) computed.

**Avoid underwithholding**

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

**Employers**

**Box A** – If you are required to submit a copy of an employee's Form IT-2104 to the Tax Department because the employee claimed more than 14 allowances, mark an **X** in box A and send a copy of Form IT-2104 to: **NYS Tax Department, Income Tax Audit Administrator, Withholding Certificate Coordinator, W A Harriman Campus, Albany NY 12227-0865**. If the employee is also a new hire or rehire, see *Box B* instructions. See Publication 55, *Designated Private Delivery Services*, if not using U.S. Mail.

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

<b>Quarter</b>	<b>Due date</b>	<b>Quarter</b>	<b>Due date</b>
January – March	April 30	July – September	October 31
April – June	July 31	October – December	January 31

**Box B** – If you are submitting a copy of this form to comply with New York State's New Hire Reporting Program, mark an **X** in box B. Enter the first day any services are performed for which the employee will be paid wages, commissions, tips and any other type of compensation. For services based solely on commissions, this is the first day an employee working for commissions is eligible to earn commissions. Also, mark an **X** in the *Yes* or *No* box indicating if dependent health insurance benefits are available to this employee. If *Yes*, enter the date the employee qualifies for coverage. Mail the completed form, within 20 days of hiring, to: **NYS Tax Department, New Hire Notification, PO Box 15119, Albany NY 12212-5119**. To report newly-hired or rehired employees online instead of submitting this form, go to <https://www.nynewhire.com>.

(continued)

## Worksheet

**See the instructions before completing this worksheet.**

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

6 Enter the number of dependents that you will claim on your state return ( <i>do not include yourself or, if married, your spouse</i> ) .....	<b>6</b>	
<b>For lines 7, 8, and 9, enter 1 for each credit you expect to claim on your state return.</b>		
7 College tuition credit .....	<b>7</b>	
8 New York State household credit .....	<b>8</b>	
9 Real property tax credit .....	<b>9</b>	
<b>For lines 10, 11, and 12, enter 3 for each credit you expect to claim on your state return.</b>		
10 Child and dependent care credit .....	<b>10</b>	
11 Earned income credit .....	<b>11</b>	
12 Empire State child credit .....	<b>12</b>	
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 .....	<b>13</b>	
14 Other credits ( <i>see instructions</i> ) .....	<b>14</b>	
15 Head of household status <b>and</b> only one job ( <i>enter 2 if the situation applies</i> ) .....	<b>15</b>	
16 Enter an estimate of your federal adjustments to income, such as deductible IRA contributions you will make for the tax year. Total estimate \$ .....	<b>16</b>	
17 If you expect to be a covered employee of an employer who elected to pay the employer compensation expense tax in 2021, complete Part 3 below and enter the number from line 28 .....	<b>17</b>	
18 If you expect to itemize deductions on your state tax return, complete Part 2 below and enter the number from line 23. All others enter 0 .....	<b>18</b>	
19 Add lines 6 through 18. Enter the result here and on line 1. If you have more than one job, or if you and your spouse both work, see instructions for <i>Taxpayers with more than one job</i> or <i>Married couples with both spouses working</i> . .....	<b>19</b>	

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

20 Enter your estimated NY itemized deductions for the tax year ( <i>see Form IT-196 and its instructions; enter the amount from line 49</i> ) .....	<b>20</b>	
21 Based on your federal filing status, enter the applicable amount from the table below .....	<b>21</b>	
<b>Standard deduction table</b>		
Single (cannot be claimed as a dependent) .... \$ 8,000	Qualifying widow(er) .....	\$16,050
Single (can be claimed as a dependent) .....	Married filing jointly .....	\$16,050
Head of household .....	Married filing separate returns .....	\$ 8,000
22 Subtract line 21 from line 20 ( <i>if line 21 is larger than line 20, enter 0 here and on line 18 above</i> ) .....	<b>22</b>	
23 Divide line 22 by \$1,000. Drop any fraction and enter the result here and on line 18 above .....	<b>23</b>	

**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 2021 .....	<b>24</b>	
25 Line 24 minus \$40,000 (if zero or less, <b>stop</b> ) .....	<b>25</b>	
26 Line 25 multiplied by .05 .....	<b>26</b>	
27 Line 26 multiplied by .935 .....	<b>27</b>	
28 Divide line 27 by 65. Drop any fraction and enter the result here and on line 17 above .....	<b>28</b>	

**Part 4 – Complete this part to compute your withholding allowances for New York City (line 2).**

29 Enter the amount from line 6 above .....	<b>29</b>	
30 Add lines 15 through 18 above and enter total here .....	<b>30</b>	
31 Add lines 29 and 30. Enter the result here and on line 2 .....	<b>31</b>	





		Combined wages between \$1,185,400 and \$1,724,299									
Higher earner's wages		\$1,185,400	\$1,239,250	\$1,293,200	\$1,347,050	\$1,400,950	\$1,454,850	\$1,508,700	\$1,562,550	\$1,616,450	\$1,670,400
		\$1,239,249	\$1,293,199	\$1,347,049	\$1,400,949	\$1,454,849	\$1,508,699	\$1,562,549	\$1,616,449	\$1,670,399	\$1,724,299
\$592,650	\$646,499	\$5	\$8								
\$646,500	\$700,399	\$5	\$8	\$11	\$14						
\$700,400	\$754,299	\$5	\$8	\$11	\$14	\$17	\$21				
\$754,300	\$808,199	\$5	\$8	\$11	\$14	\$17	\$21	\$24	\$27		
\$808,200	\$862,049	\$5	\$8	\$11	\$14	\$17	\$21	\$24	\$27	\$30	\$33
\$862,050	\$915,949	\$37	\$8	\$11	\$14	\$17	\$21	\$24	\$27	\$30	\$33
\$915,950	\$969,899	\$32	\$40	\$11	\$14	\$17	\$21	\$24	\$27	\$30	\$33
\$969,900	\$1,023,749	\$27	\$35	\$44	\$14	\$17	\$21	\$24	\$27	\$30	\$33
\$1,023,750	\$1,077,549	\$32	\$30	\$38	\$47	\$17	\$21	\$24	\$27	\$30	\$33
\$1,077,550	\$1,131,499	\$35	\$34	\$31	\$40	\$48	\$19	\$22	\$25	\$28	\$32
\$1,131,500	\$1,185,399	\$22	\$35	\$34	\$31	\$40	\$48	\$19	\$22	\$25	\$28
\$1,185,400	\$1,239,249	\$9	\$22	\$35	\$34	\$31	\$40	\$48	\$19	\$22	\$25
\$1,239,250	\$1,293,199		\$9	\$22	\$35	\$34	\$31	\$40	\$48	\$19	\$22
\$1,293,200	\$1,347,049			\$9	\$22	\$35	\$34	\$31	\$40	\$48	\$19
\$1,347,050	\$1,400,949				\$9	\$22	\$35	\$34	\$31	\$40	\$48
\$1,400,950	\$1,454,849					\$9	\$22	\$35	\$34	\$31	\$40
\$1,454,850	\$1,508,699						\$9	\$22	\$35	\$34	\$31
\$1,508,700	\$1,562,549							\$9	\$22	\$35	\$34
\$1,562,550	\$1,616,449								\$9	\$22	\$35
\$1,616,450	\$1,670,399									\$9	\$22
\$1,670,400	\$1,724,299										\$9

		Combined wages between \$1,724,300 and \$2,263,265									
Higher earner's wages		\$1,724,300	\$1,778,150	\$1,832,050	\$1,885,950	\$1,939,800	\$1,993,700	\$2,047,600	\$2,101,500	\$2,155,350	\$2,209,300
		\$1,778,149	\$1,832,049	\$1,885,949	\$1,939,799	\$1,993,699	\$2,047,599	\$2,101,499	\$2,155,349	\$2,209,299	\$2,263,265
\$862,050	\$915,949	\$36	\$39								
\$915,950	\$969,899	\$36	\$39	\$42	\$45						
\$969,900	\$1,023,749	\$36	\$39	\$42	\$45	\$49	\$52				
\$1,023,750	\$1,077,549	\$36	\$39	\$42	\$45	\$49	\$52	\$55	\$58		
\$1,077,550	\$1,131,499	\$35	\$38	\$41	\$44	\$47	\$50	\$53	\$56	\$490	\$906
\$1,131,500	\$1,185,399	\$32	\$35	\$38	\$41	\$44	\$47	\$50	\$53	\$487	\$906
\$1,185,400	\$1,239,249	\$28	\$32	\$35	\$38	\$41	\$44	\$47	\$50	\$484	\$903
\$1,239,250	\$1,293,199	\$25	\$28	\$32	\$35	\$38	\$41	\$44	\$47	\$480	\$900
\$1,293,200	\$1,347,049	\$22	\$25	\$28	\$32	\$35	\$38	\$41	\$44	\$477	\$897
\$1,347,050	\$1,400,949	\$19	\$22	\$25	\$28	\$32	\$35	\$38	\$41	\$474	\$894
\$1,400,950	\$1,454,849	\$48	\$19	\$22	\$25	\$28	\$32	\$35	\$38	\$471	\$891
\$1,454,850	\$1,508,699	\$40	\$48	\$19	\$22	\$25	\$28	\$32	\$35	\$468	\$888
\$1,508,700	\$1,562,549	\$31	\$40	\$48	\$19	\$22	\$25	\$28	\$32	\$465	\$884
\$1,562,550	\$1,616,449	\$34	\$31	\$40	\$48	\$19	\$22	\$25	\$28	\$462	\$881
\$1,616,450	\$1,670,399	\$35	\$34	\$31	\$40	\$48	\$19	\$22	\$25	\$459	\$878
\$1,670,400	\$1,724,299	\$22	\$35	\$34	\$31	\$40	\$48	\$19	\$22	\$456	\$875
\$1,724,300	\$1,778,149	\$9	\$22	\$35	\$34	\$31	\$40	\$48	\$19	\$452	\$872
\$1,778,150	\$1,832,049		\$9	\$22	\$35	\$34	\$31	\$40	\$48	\$449	\$869
\$1,832,050	\$1,885,949			\$9	\$22	\$35	\$34	\$31	\$40	\$479	\$866
\$1,885,950	\$1,939,799				\$9	\$22	\$35	\$34	\$31	\$470	\$895
\$1,939,800	\$1,993,699					\$9	\$22	\$35	\$34	\$462	\$887
\$1,993,700	\$2,047,599						\$9	\$22	\$35	\$464	\$878
\$2,047,600	\$2,101,499							\$9	\$22	\$466	\$881
\$2,101,500	\$2,155,349								\$9	\$452	\$882
\$2,155,350	\$2,209,299									\$235	\$438
\$2,209,300	\$2,263,265										\$14

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

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

If you are in one of these situations and you would like to request an additional dollar amount of withholding from your wages, contact the Tax Department for assistance (see *Need help?* on page 7).



**Part 6** – These charts are only for single taxpayers and head of household taxpayers with more than one job, and whose combined wages are between \$107,650 and \$2,263,265.

Enter the additional withholding dollar amount on line 3.

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

		Combined wages between \$107,650 and \$538,749										
Higher wage		\$107,650 \$129,249	\$129,250 \$150,749	\$150,750 \$172,299	\$172,300 \$193,849	\$193,850 \$236,949	\$236,950 \$280,099	\$280,100 \$323,199	\$323,200 \$377,099	\$377,100 \$430,949	\$430,950 \$484,899	\$484,900 \$538,749
\$53,800	\$75,299	\$13	\$18									
\$75,300	\$96,799	\$12	\$20	\$27	\$28							
\$96,800	\$118,399	\$8	\$16	\$24	\$27	\$28						
\$118,400	\$129,249	\$2	\$10	\$18	\$21	\$26	\$37					
\$129,250	\$139,999		\$4	\$14	\$17	\$23	\$43					
\$140,000	\$150,749		\$2	\$10	\$13	\$19	\$43	\$43				
\$150,750	\$161,549			\$3	\$9	\$15	\$42	\$41				
\$161,550	\$172,499			\$1	\$7	\$13	\$42	\$43	\$41			
\$172,500	\$193,849				\$3	\$10	\$40	\$46	\$43	\$46		
\$193,850	\$236,949					\$11	\$35	\$49	\$48	\$49	\$40	
\$236,950	\$280,099						\$10	\$19	\$31	\$28	\$31	\$16
\$280,100	\$323,199							\$7	\$17	\$29	\$24	\$29
\$323,200	\$377,099								\$8	\$19	\$29	\$24
\$377,100	\$430,949									\$8	\$19	\$29
\$430,950	\$484,899										\$8	\$19
\$484,900	\$538,749											\$8

		Combined wages between \$538,750 and \$1,185,399											
Higher wage		\$538,750 \$592,649	\$592,650 \$646,499	\$646,500 \$700,399	\$700,400 \$754,299	\$754,300 \$808,199	\$808,200 \$862,049	\$862,050 \$915,949	\$915,950 \$969,899	\$969,900 \$1,023,749	\$1,023,750 \$1,077,549	\$1,077,550 \$1,131,499	\$1,131,500 \$1,185,399
\$236,950	\$280,099	\$11											
\$280,100	\$323,199	\$9	\$8										
\$323,200	\$377,099	\$30	\$8	\$8	\$8								
\$377,100	\$430,949	\$24	\$30	\$8	\$8	\$8	\$8						
\$430,950	\$484,899	\$29	\$24	\$30	\$8	\$8	\$8	\$8	\$8				
\$484,900	\$538,749	\$19	\$29	\$24	\$30	\$8	\$8	\$8	\$8	\$8	\$8		
\$538,750	\$592,649	\$8	\$19	\$29	\$24	\$30	\$8	\$8	\$8	\$8	\$8	\$236	\$452
\$592,650	\$646,499		\$8	\$19	\$29	\$24	\$30	\$8	\$8	\$8	\$8	\$236	\$452
\$646,500	\$700,399			\$8	\$19	\$29	\$24	\$30	\$8	\$8	\$8	\$236	\$451
\$700,400	\$754,299				\$8	\$19	\$29	\$24	\$30	\$8	\$8	\$236	\$452
\$754,300	\$808,199					\$8	\$19	\$29	\$24	\$30	\$8	\$236	\$452
\$808,200	\$862,049						\$8	\$19	\$29	\$24	\$30	\$236	\$452
\$862,050	\$915,949							\$8	\$19	\$29	\$24	\$258	\$451
\$915,950	\$969,899								\$8	\$19	\$29	\$252	\$473
\$969,900	\$1,023,749									\$8	\$19	\$257	\$468
\$1,023,750	\$1,077,549										\$8	\$247	\$472
\$1,077,550	\$1,131,499											\$123	\$234
\$1,131,500	\$1,185,399												\$14

(Part 6 continued on page 8)

**Privacy notification**

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

**Need help?**



Visit our website at [www.tax.ny.gov](http://www.tax.ny.gov)

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

**Telephone assistance**

Automated income tax refund status: 518-457-5149

Personal Income Tax Information Center: 518-457-5181

To order forms and publications: 518-457-5431

Text Telephone (TTY) or TDD equipment users: Dial 7-1-1 for the New York Relay Service





# New York State, City of New York, and City of Yonkers Certificate of Nonresidence and Allocation of Withholding Tax

**Employee:** Complete this form and return it to your employer. If you become a New York State, New York City, or Yonkers resident, or you substantially change the percentage of services performed within New York State or Yonkers, you must notify your employer within 10 days. A penalty of \$500 may be imposed for furnishing false information that decreases the withholding amount.

Employee's first name and middle initial		Last name		Social Security number		Employer's name	
Street address				Street address			
City		State		ZIP code		City	
						State	
						ZIP code	

**Mark an X in the appropriate boxes below:**

(See definitions for *resident*, *nonresident*, and *part-year resident* on the back of this form.)

**Part 1 – New York State**

- I certify that I am not a resident of New York State and that my residence is as stated above.
- I estimate that \_\_\_\_\_ % of my services during the year will be performed within New York State and subject to New York State withholding tax.

**Part 2 – New York City**

- I certify that I am not a resident of New York City and that my residence is as stated above.

**Part 3 – Yonkers**

- I certify that I am not a resident of Yonkers and that my residence is as stated above.
- I estimate that \_\_\_\_\_ % of my services during the year will be performed within Yonkers.

I will notify my employer within 10 days of any change in the percentage of my services performed within New York State or Yonkers, or of a change in my status from nonresident to resident of New York State, New York City, or Yonkers.

Employee's signature	Date
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**Employer:** You must withhold the applicable amount of New York State, New York City, or Yonkers tax from wages (or from the percentage of wages shown above) paid to employees who file this certificate. **Keep this certificate with your records. You must keep this certificate and have it available for inspection by the Tax Department.**

## Instructions

### Resident and nonresident defined

To determine whether or not you are a resident of New York State, New York City, or Yonkers, you must consider your domicile and permanent place of abode. In general, your *domicile* is the place you intend to have as your permanent home. In general, a *permanent place of abode* is a residence (a building or structure where a person can live) that you permanently maintain, whether you own it or not, that is suitable for year-round use. A *permanent place of abode* usually includes a residence your spouse owns or leases. For additional information, visit our website.

### Resident

**New York State resident** – You are a New York State resident if:

1. You maintain a permanent place of abode in New York State for substantially all of the taxable year and spend 184 days or more (a part of a day is a day for this purpose) in New York State during the taxable year, whether or not domiciled in New York State.

However, if you are a member of the armed forces, and your domicile is not New York State, you are not a resident under this definition. If you are a military spouse, you may not be a resident under this definition. For more information, see TSB-M-10(1), *Military Spouses Residency Relief Act*, and TSB-M-19(3), *Veterans Benefits and Transition Act of 2018*;  
**or**

2. Your domicile is New York State. However, even if your domicile is New York State, you are not a resident if you meet **all three** of the conditions in either Group A or Group B as follows:

#### Group A

1. You did not maintain any permanent place of abode in New York State during the tax year, **and**
2. you maintained a permanent place of abode outside New York State during the entire tax year, **and**
3. you spent **30 days or less** (a part of a day is a day for this purpose) in New York State during the tax year.

#### Group B

1. You were in a foreign country for at least 450 days (a part of a day is a day for this purpose) during any period of 548 consecutive days, **and**
2. you, your spouse (unless legally separated), and minor children spent **90 days or less** (a part of a day is a day for this purpose) in New York State during this 548-day period; **and**
3. during the nonresident portion of the tax year in which the 548-day period begins, and during the nonresident portion of the tax year in which the 548-day period ends, you were present in New York State for no more than the number of days which bears the same ratio to 90 as the number of days in such portion of the tax year bears to 548. The following formula illustrates this condition:

$$\frac{\text{number of days in the nonresident portion}}{548} \times 90 = \text{maximum number of days allowed in New York State}$$

To determine if you are a New York City or Yonkers resident, substitute *New York City* or *Yonkers*, whichever is applicable, for *New York State* in the above definition.

### Nonresident and part-year resident

You are a *nonresident* if you do not meet the above definition of a resident. You are a *part-year resident* if you meet the definition of resident or nonresident for only part of the year.

### Percent of services

The percent of services performed in New York State or Yonkers may be computed using days, miles, time, or similar criteria. For example, an individual working in New York State two out of five days for the entire year performs 40% of his or her services in New York State.

### Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

### Need help?



Visit our website at [www.tax.ny.gov](http://www.tax.ny.gov)

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

#### Telephone assistance

Automated income tax refund status:	518-457-5149
Personal Income Tax Information Center:	518-457-5181
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service



# Certificate of Exemption from Withholding

New York State • New York City • Yonkers

# IT-2104-E

This certificate will expire on April 30, 2022.

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

**Group A**

- you must be under age 18, or over age 65, or a full-time student under age 25; **and**
- you did not have a New York income tax liability for 2020; **and**
- you do not expect to have a New York income tax liability for 2021 (for this purpose, you have a tax liability if your return shows tax before the allowance of any credit for income tax withheld).

**Group B**

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

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

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

Are you a full-time student?..... Yes  No

Are you a military spouse exempt under the SCRA? ..... Yes  No

I certify that the information on this form is correct and that, for the year 2021, I expect to qualify for exemption from withholding of New York State income tax under section 671(a)(3) of the Tax Law or under the SCRA. I will notify my employer within 10 days of any change requiring revocation of the exemption from withholding as explained in the instructions.

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

Date

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

Employer name and address

Employer identification number

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

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

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

If Yes, enter the date the employee qualifies (*mmdyyy*): .....

## Instructions

### Employee

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

**Group A**

- you must be under age 18, or over age 65, or a full-time student under age 25; **and**
- you did not have a New York income tax liability for 2020; **and**
- you do not expect to have a New York income tax liability for 2021 (for this purpose, you have a tax liability if your return shows tax before the allowance of any credit for income tax withheld).

**Group B**

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

If you meet the conditions in Group A or Group B, file this certificate, Form IT-2104-E, with your employer. Otherwise, your employer

must withhold New York State income tax (and New York City and Yonkers personal income tax, if applicable) from your wages. Do not send this certificate to the Tax Department.

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

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

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

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

on Form IT-2104 to determine the correct number of allowances to claim for withholding tax purposes.

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

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

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

**Multiple employers** – If you have more than one employer, you may claim exemption from withholding with each employer as long as your total expected income will not cause you to incur a New York income tax liability for the year 2021 and you had no liability for 2020.

**Revocation by employee** – You must revoke this exemption certificate (1) within 10 days from the day you expect to incur a New York income tax liability for the year 2021, (2) on or before December 1, 2021, if you expect to incur a tax liability for 2022, or (3) when you no longer qualify for exemption under the SCRA.

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

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

## Employer

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

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

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

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

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

**New hires and rehires** – Mark an **X** in the box if you are submitting a copy of this form to comply with New York State's New Hire Reporting Program. A newly hired or rehired employee means an employee previously not employed by you, or previously employed by you but separated from such employment for 60 or more consecutive days. Enter the first day any services are performed for which the employee will be paid wages, commissions, tips and any other type of compensation. For services based solely on commissions, this is the first day an employee working for commissions is eligible to earn commissions. Also, mark an **X** in the *Yes* or *No* box indicating if dependent health insurance benefits are available to this employee. If *Yes*, enter the date the employee qualifies for coverage. Mail the completed form, within 20 days of hiring, to:

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

To report newly hired or rehired employees online go to <https://www.nynewhire.com>.

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

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## Privacy notification

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

## Need help?

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





### EMPLOYEE OPT-OUT OF PAID FAMILY LEAVE BENEFITS

Information on the option to opt-out of paid family leave and directions for completing this form can be found on page 2.

Employer Information	
1. EMPLOYER'S LEGAL NAME, INCLUDING (DBA/AKA/TA)	
2. ADDRESS	4. EMPLOYER FEIN
3. CITY, STATE and ZIP CODE	5. TELEPHONE NUMBER

Employee Information	
6. EMPLOYEE NAME	
7. HOME ADDRESS	
8. CITY, STATE and ZIP CODE	9. TELEPHONE NUMBER

Employment Information	
10. AVERAGE NUMBER OF HOURS WORKED PER WEEK (BASED ON LAST 8 WEEKS)	12. IS THIS JOB TEMPORARY? <input type="checkbox"/> YES <input type="checkbox"/> NO
11. AVERAGE NUMBER OF DAYS WORKED PER WEEK (BASED ON LAST 8 WEEKS)	IF YES, HOW LONG IS THE JOB EXPECTED TO LAST?

Employee Affirmation	
1. I would like to waive paid family leave coverage at this time because (select one):	
<input type="checkbox"/> I regularly work 20 hours or more per week, but will not work 26 consecutive weeks (6 months) for this employer. <input type="checkbox"/> I regularly work less than 20 hours per week, but will not work 175 days in 52 consecutive weeks (a year) for this employer.	
2. I understand that this waiver is revoked if my work schedule changes and it is anticipated I will work more than 20 hours per week for 6 months, or will work less than 20 hours per week but at least 175 days in a 52 consecutive week period (1 year).	
3. I understand that this waiver is <b>OPTIONAL AND REVOCABLE</b> .	
(a) My employer may not force me to opt out of paid family leave benefits.	
(b) I may decide later to revoke this waiver even if my schedule does not change.	
4. I also understand if this waiver is revoked (either by me or by a change in my work schedule), my employer may take retroactive deductions for the period of time I was covered by this waiver, and this period of time counts towards my eligibility for paid family leave.	

Certification	
I certify to the best of my knowledge the foregoing statements are complete and true.	
Employer's Signature: _____	Date Signed: _____
Employee's Signature: _____	Date Signed: _____

**Please note:** Employer must keep a copy of the fully executed waiver on file for as long as the employee remains in employment with the covered employer.

## Opting Out of Paid Family Leave (12 NYCRR 380-2.6)

- (a) An employee of a covered employer shall be provided the option to file a waiver of family leave benefits:
- (i) When his or her regular employment schedule is 20 hours or more per week but the employee will not work 26 consecutive weeks, or
  - (ii) When his or her regular employment schedule is less than 20 hours per week and the employee will not work 175 days in a 52 consecutive week period.
- (b) Within eight weeks of any change in the regular work schedule for an employee that requires the employee to continue working for 26 consecutive weeks or 175 days in a 52 consecutive week period, any waiver filed under this section shall be deemed revoked. An employee of a covered employer whose waiver has been revoked shall be obligated to begin making contributions to the cost of family leave benefits, including any retroactive amounts due from date of hire, pursuant to Section 209 of the Workers' Compensation Law, as soon as the employee is notified by the covered employer of such obligation.
- (c) The covered employer shall keep a copy of the fully executed waiver on file to be produced at the request of the Chair, for as long as the employee remains in employment with the covered employer.
- (d) An employee as described in Subsection (a) of this Section who elects not to enter into a waiver shall make regular family benefit contributions for the full duration of his or her employment with the covered employer, and the covered employer shall be obligated to provide family leave benefits for such employee when he or she is eligible pursuant to this Title.

## Calculating Average Hours/Days Worked

To determine the average number of hours worked per week:

Add all hours worked for the past 8 weeks then divide the total by 8.

To determine the average number of days worked per week:

Add all days worked for the past 8 weeks then divide the total by 8.

### Example:

Week Worked	Hours Worked	Days Worked
Week1	16	2
Week 2	24	3
Week 3	16	2
Week 4	16	2
Week 5	8	1
Week 6	24	3
Week 7	16	2
Week 8	8	1
Total	128	16
	Divide by 8	Divide by 8
Average Per Week	16	2





# July 2021 – June 2022 Bi-Weekly TLAM Timesheet Schedule & Deadlines

Employee Timesheet & Absence Submission Deadline (10 AM)	Manager High Exceptions & Outstanding Approvals Deadline (12 PM)	Pay Period Begin (Monday)	Pay Period End (Sunday)	Check Date	View Updated Absence Balances on Web
----- Manager Timesheet & Absence Approval Deadline (12 PM)					
Wednesday, June 30, 2021	Friday, July 02, 2021	06/21/2021	07/04/2021	07/09/2021	07/06/2021 – Personal/Sick* 07/02/2021 – Vacation**
Friday, July 16, 2021	Monday, July 19, 2021	07/05/2021	07/18/2021	07/23/2021	07/20/2021 – Personal/Sick*
Friday, July 30, 2021	Monday, August 02, 2021	07/19/2021	08/01/2021	08/06/2021	08/03/2021 – Personal/Sick* 08/03/2021 – Vacation**
Friday, August 13, 2021	Monday, August 16, 2021	08/02/2021	08/15/2021	08/20/2021	08/17/2021 – Personal/Sick*
Friday, August 27, 2021	Monday, August 30, 2021	08/16/2021	08/29/2021	09/03/2021	08/31/2021 – Personal/Sick*
Friday, September 10, 2021	Monday, September 13, 2021	08/30/2021	09/12/2021	09/17/2021	09/13/2021 – Personal/Sick* 09/04/2021 – Vacation**
Friday, September 24, 2021	Monday, September 27, 2021	09/13/2021	09/26/2021	10/01/2021	09/28/2021 – Personal/Sick*
Friday, October 08, 2021	Monday, October 11, 2021	09/27/2021	10/10/2021	10/15/2021	10/12/2021 – Personal/Sick* 10/02/2021 – Vacation**
Friday, October 22, 2021	Monday, October 25, 2021	10/11/2021	10/24/2021	10/29/2021	10/26/2021 – Personal/Sick*
Friday, November 05, 2021	Monday, November 08, 2021	10/25/2021	11/07/2021	11/12/2021	11/09/2021 – Personal/Sick* 11/06/2021 – Vacation**
Tuesday, November 16, 2021	Thursday, November 18, 2021	11/08/2021	11/21/2021	11/24/2021	11/23/2021 – Personal/Sick*
Friday, December 03, 2021	Monday, December 06, 2021	11/22/2021	12/05/2021	12/10/2021	12/07/2021 – Personal/Sick* 12/04/2021 – Vacation**
Wednesday, December 15, 2021	Thursday, December 17, 2021	12/06/2021	12/19/2021	12/23/2021	12/21/2021 – Personal/Sick*
Tuesday, December 28, 2021	Thursday, December 30, 2021	12/20/2021	01/02/2022	01/07/2022	01/04/2021 – Personal/Sick*

**Notes:**

- Highlighted pay periods have submission/approval deadlines on a day other than Friday.
- Absence requests must be approved before 12 Noon on the timesheet deadline day to be included in the absence processing for that pay period.
- \*Casuals and Variable Hour Officers are only entitled to earn New York Sick Leave.
- \*\*Vacation time earned is applied to the employee's balance at the beginning of the following month.

# July 2021 – June 2022 Bi-Weekly TLAM Timesheet Schedule & Deadlines

Employee Timesheet Submission Deadline (10 AM)	Manager Timesheet Approval Deadline (12 PM)	Pay Period Begin (Monday)	Pay Period End (Sunday)	Check Date	View Updated Absence Balances on Web
					01/07/2022 – Vacation**
Wednesday, January 12, 2022	Friday, January 14, 2022	01/03/2022	01/16/2022	01/21/2022	01/18/2022 – Personal/Sick*
Friday, January 28, 2022	Monday, January 31, 2022	01/17/2022	01/30/2022	02/04/2022	02/01/2022 – Personal/Sick*
					02/04/2022 – Vacation**
Friday, February 11, 2022	Monday, February 14, 2022	01/31/2022	02/13/2022	02/18/2022	02/15/2022 – Personal/Sick*
Friday, February 25, 2022	Monday, February 28, 2022	02/14/2022	02/27/2022	03/04/2022	03/01/2022 – Personal/Sick*
					03/04/2022 – Vacation**
Friday, March 11, 2022	Monday, March 14, 2022	02/28/2022	03/13/2022	03/18/2022	03/15/2022 – Personal/Sick*
Friday, March 25, 2022	Monday, March 28, 2022	03/14/2022	03/27/2022	04/01/2022	03/29/2022 – Personal/Sick*
					04/06/2022 – Vacation**
Friday, April 08, 2022	Monday, April 11, 2022	03/28/2022	04/10/2022	04/15/2022	04/12/2022 – Personal/Sick*
Friday, April 22, 2022	Monday, April 25, 2022	04/11/2022	04/24/2022	04/29/2022	04/26/2022 – Personal/Sick*
					05/04/2022 – Vacation**
Friday, May 06, 2022	Monday, May 09, 2022	04/25/2022	05/08/2022	05/13/2022	05/10/2022 – Personal/Sick*
Friday, May 20, 2022	Monday, May 23, 2022	05/09/2022	05/22/2022	05/27/2022	05/24/2022 – Personal/Sick*
					06/03/2022 – Vacation**
Friday, June 03, 2022	Monday, June 06, 2022	05/23/2022	06/05/2022	06/10/2022	06/07/2022 – Personal/Sick*
Friday, June 17, 2022	Monday, June 20, 2022	06/06/2022	06/19/2022	06/24/2022	06/21/2022 – Personal/Sick*
					07/07/2022 – Vacation**
Wednesday, June 29, 2022	Friday, July 01, 2022	06/20/2022	07/03/2022	07/08/2022	07/05/2022 – Personal/Sick*
06/20/22 – 7/03/2022 payroll row displays tentative dates					

## Notes:

- Highlighted pay periods have submission/approval deadlines on a day other than Friday.
- Absence requests must be approved before 12 Noon on the timesheet deadline day to be included in the absence processing for that pay period.
- \*Casuals and Variable Hour Officers are only entitled to earn New York Sick Leave.
- \*\*Vacation time earned is applied to the employee's balance at the beginning of the following month.

## Enter Time into Timesheets

### Basic Timesheet Entry

#### Log in to PAC Time and Absence

Navigate to 'my.columbia.edu' and log in with your UNI and Password. Click the "Submit Timesheet" link in the PAC Time and Absence section on the page. The current pay period timesheet appears.

If you are already in PAC, the menu navigation is: **Self-Service > Time Reporting > Report Time > Timesheet**

### Enter Hours Worked into Timesheet

1. **Enter** your begin time, time you left for break, time you returned from break, and your ending time for the day within each 'In' and 'Out' field. For example "9:00 am                      12:00 pm                      1:00 pm                      5:00pm"
2. **Select the Time Reporting Code (TRC)**. Click the Time Reporting Code dropdown arrow to select the category for the hours, e.g. REG-Regular for worked hours.

From 02/20/2017 to 03/05/2017										Daily Time Entered (or Quantity) = Scheduled Hours		
Add Comments	Day	Date	Reported Status	In	Out	In	Out	Punch Total	Time Reporting Code	Quantity	Sched Hrs	Date
	Mon	2/20	Needs Approval						11 CUHO - Columbia Holiday	7.00	7.00	2/20
	Tue	2/21	Needs Approval	9:00:00AM	12:00:00PM	1:00:00PM	5:00:00PM	7.00	01 REG - Regular Hours		7.00	2/21
	Wed	2/22	Needs Approval	9:00:00AM	12:00:00PM	1:00:00PM	5:00:00PM	7.00	01 REG - Regular Hours		7.00	2/22
	Thu	2/23	Needs Approval	9:00:00AM	12:00:00PM	1:00:00PM	5:00:00PM	7.00	01 REG - Regular Hours		7.00	2/23
	Fri	2/24	Needs Approval	9:00:00AM	12:00:00PM	1:00:00PM	5:00:00PM	7.00	01 REG - Regular Hours		7.00	2/24

Annotations in the image: A box labeled "Time Entered" encompasses the In and Out time fields. A box labeled "TRC Selected" encompasses the Time Reporting Code dropdown menu. A box labeled "Quantity entered for time when not working, e.g. holiday" encompasses the Quantity field for the holiday row.


### 3. Adding a Comment

Comments are optional and you can add a comment by clicking the bubble icon in the Add Comments column next the time entry.

Enter your comment in the field and then click "OK".



4. **Submit** the Timesheet. Click Submit to send the entry to your manager. The entry remains saved on the timesheet in a "Needs Approval" status until approved by your manager. Continue entry and submittal each day of the pay period. You can continue to enter and submit throughout the pay period.

	Sun	3/4	New				
Submit		Clear					

### Enter Multiple Time Categories within a Day

If your workday consists of multiple types of entered time, it is indicated in the timesheet by entering the number of hours for one Time Reporting Code and then adding a new row to enter hours for another Time Reporting Code. Click the “+” sign to record additional hours worked for a day.

For example, if your day consists of 3 hours worked and 4 hours of taking time off in lieu of pay, it is entered and would appear as follows.

1. Enter the 3 hours worked in the ‘In’ and ‘Out’ fields for the day, e.g. “9:00 am.12:00pm”
2. Select the **Time Reporting Code** for the work hours, e.g. REG
3. Click the “+” sign at the end of the row to open a new entry row for that same day
4. Enter the quantity of hours for remainder of the work day, e.g.4
5. Select the **Time Reporting Code** for this block of time, e.g. **ILPU –In Lieu of PayUsed**

Tue	2/27	Needs Approval						15 ILPU - In Lieu of Pay Used	4.00	7.00	2/27	+
		Needs Approval	9:00:00AM	12:00:00PM			3.00	01 REG - Regular Hours		7.00	2/27	+

### Enter Multiple Break Times within the Same Workday

If your workday consists of multiple breaks within the same day and you need more fields for entry, create a new row to enter the time. You can enter as many rows of time per type of work/time code using the corresponding Time Reporting Codes as needed.

Wed	2/28	Needs Approval	9:00:00AM	11:00:00AM	12:00:00PM	2:00:00PM	4.00	01 REG - Regular Hours		7.00	2/28
		Needs Approval	3:00:00PM	6:00:00PM			3.00	01 REG - Regular Hours		7.00	2/28

## Timesheets and Absences

You can also enter absences through the timesheet as well as a partially worked day along with a partial absence event.

See *the Entering Absences on a Timesheet* section of this guide for steps on entering absences in a timesheet and examples.

## Submit a Timesheet

Each time you complete an entry on the timesheet, click 'Submit' to save it on the timesheet and submit it to your manager for approval.

Before final submission for the pay period, review your timesheet to ensure you have accounted for all scheduled hours.

To submit a timesheet:

1. Click the **'Submit'** button on the bottom of the timesheet
2. Click the **'OK'** button for the Submit Confirmation message. The timesheet routes to your manager for approval. The Reported Status is now "Needs Approval". Once your manager approves it, the status will change to "Approved".

You can edit a submitted or approved time entry and submit it again for review up until the submission deadline for the pay period.

## Viewing Time Entry Status

To view the workflow status of a time entry, click the link in the Reported Status column and the Timesheet Approval Monitor appears.

Here you can view the chronological actions taken for each item.

The screenshot displays a timesheet grid with columns for days and time slots. A 'New' entry is highlighted in yellow. Below the grid, a 'Timesheet Approval Monitor' window is open, showing the entry's status as 'Approved' and the 'Reported Status' column containing a link. The window also shows the entry is 'By PosMgmt' and 'Approved' by Kristina Gorbatenko on 03/30/17 at 6:43 PM.

## Editing a Timesheet Entry

Timesheet edits can be made to the current and prior two (2) pay periods.

In the current pay period: You can edit a timesheet during the current pay period even if has already been submitted or approved. Changes can be made until the submission deadline for the pay period. Simply **update** the entries and **'Submit'** the timesheet again before the deadline and it will route to your manager for approval.

In prior pay periods: Navigate to the timesheet using the calendar or navigation links on the Timesheet Entry page. Make any required **updates** to the selected timesheet and **Submit** it and it will route to your manager for approval.

*For prior processed pay periods greater than the past two pay periods, contact your manager/DTA.*

## Correcting a Returned Timesheet

If a question arises on a time entry, managers can **Push Back** an item to indicate that it requires a change or needs to be removed. If this occurs, you will receive an email that your timesheet was modified and you can log in directly from the email to review it.

1. Review your manager's comment in the **Comments** field next to the 'denied' or 'pushed back' item
2. **\*Delete** the denied or pushed back item by clicking on the "-" sign at the end of the row and then **"yes"** to confirm removal. *\*You must delete the pushed back/denied row and then re-enter the time for that day*
3. *If a re-entry is needed, re-enter the correct time data and submit the timesheet*

Pushed Back absences can also be edited through the absence tab beneath the timesheet.

A manager can also make edits directly in your timesheet. You will receive a notification email if someone else modifies your timesheet.

## Key Timesheet Entry Points

- Casual employees and Variable Hours Officers are paid per the approved time entered
- All other time reporters must ensure the total time submitted equals at least their scheduled hours. Submitted hours may be greater than scheduled if you work overtime
- When entering time into the In and Out fields, use the colon ':' and add **am or pm** to clearly indicate the time of day. E.g. 9:00am or 5:30pm
- Total hours are calculated based on the exact times entered **(the system does not round)**

# Direct deposit instructions:

1. To enroll in Direct Deposit, please visit <http://my.columbia.edu>.
2. Log in using your UNI and UNI password.
3. Click on the **Faculty & Staff tab** at the top.
4. Under Personal Data, click on **View and/or Update Your Personal Data**".
5. Click on **Payroll & Compensation**
6. Please have your routing and account number handy.
7. If you are direct depositing into one account, select **"Add Account"**
  - A. From the drop-down menu, select your account type
  - B. Deposit type is **"Percent"**
  - C. Amount or Percent is **"100"**
  - D. Deposit order is **"1"**