



**STUDENT CASUAL CHECKLIST**

Complete and return the enclosed forms to the Law School Human Resources department 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)
- Go to the **I-9 Processing Center in 217 Uris Hall:** Please bring your I-9 documents with you (a list of acceptable documents is enclosed). Copies and/or Expired documents will not be accepted.
- Complete and sign the federal **W4 form**.
- Please complete and sign ONE of the **New York IT-2104 forms**. There are three (3) versions attached to this packet. Refer to the chart, *guide to required tax forms*, to determine which tax forms you should complete. The address on your W4 form must match the address on your IT-2014 form. **Please note that Human Resources and Columbia University staff are not allowed to give tax advice.**
- Complete and sign the **Employee Opt-Out of Paid Family Leave Benefits** 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 the Law School Human Resources department at **HR@law.columbia.edu**.

*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 will be mailed directly to your mailing address on file if you have not setup direct deposit (see pay schedule in this packet). If your timesheets are submitted late, your paycheck 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: _____</p> <p>Preparer's Title: _____</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"/> Radioactive materials	<input type="checkbox"/> Class 3b or 4a lasers							
<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>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>	<p>Your overtime rate of pay: _____ per hour</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

\_\_\_\_\_  
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: **217 Uris 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.

## The following table is a guide to required tax forms

<b>Category</b>	<b>Tax Forms Required</b>
Employees residing in NYC or Yonkers	W4 & IT-2104
Employees residing outside of NYC or Yonkers	W4 & IT-2104.1 (NJ or CT State Form Optional for NJ or CT Residents)
Employees claiming exemption	W4 & IT-2104-E (must meet all requirements Listed on tax forms)
Employees moving outside of NYC or Yonkers	Form IT-2104.1
Employees moving into NYC or Yonkers	Form IT-2104
Employees claiming exemption based on a tax treaty	Form 8233

### **Special Requirements for Nonresident Aliens**

Federal W-4 form has special requirements for Nonresident Aliens (NRAs). Please download Notice 1392 “Supplemental Form W4 Instructions for Nonresident Aliens” (<http://www.irs.gov/pub/irs-pdf/n1392.pdf>) and include these instructions as part of the W4 packet for all NRAs.

Columbia University and its Staff, by law, are not permitted to give tax advice. If you have questions on how to fill out these tax forms, we encourage you to consult a tax advisor.

# 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.

# 2024

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

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

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

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

Do **only one** of the following.

(a) Use the estimator at [www.irs.gov/W4App](http://www.irs.gov/W4App) for most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate

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

<b>Step 3:</b> <b>Claim Dependent and Other Credits</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 for qualifying children and other dependents. You may add to this the amount of any other credits. 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> \$ _____

**Step 5: Sign Here**

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

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

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

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



## General Instructions

Section references are to the Internal Revenue Code.

### 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 2024 if you meet both of the following conditions: you had no federal income tax liability in 2023 **and** you expect to have no federal income tax liability in 2024. You had no federal income tax liability in 2023 if (1) your total tax on line 24 on your 2023 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), 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 2024 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, 2025.

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

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

1. Expect to work only part of the year;
2. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
3. 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.

Instead, if you (and your spouse) have a total of only two jobs, you may check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount 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. 501, Dependents, Standard Deduction, and Filing Information. You can also include **other tax credits** for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

### Step 4 (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 2024 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. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

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

- 1 Two jobs. If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 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 2024 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: { \$29,200 if you're married filing jointly or a qualifying surviving spouse; \$21,900 if you're head of household; \$14,600 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 territories for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

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

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

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

**Married Filing Jointly or Qualifying Surviving Spouse**

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$0	\$780	\$850	\$940	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,370
\$10,000 - 19,999	0	780	1,780	1,940	2,140	2,220	2,220	2,220	2,220	2,220	2,570	3,570
\$20,000 - 29,999	780	1,780	2,870	3,140	3,340	3,420	3,420	3,420	3,420	3,770	4,770	5,770
\$30,000 - 39,999	850	1,940	3,140	3,410	3,610	3,690	3,690	3,690	4,040	5,040	6,040	7,040
\$40,000 - 49,999	940	2,140	3,340	3,610	3,810	3,890	3,890	4,240	5,240	6,240	7,240	8,240
\$50,000 - 59,999	1,020	2,220	3,420	3,690	3,890	3,970	4,320	5,320	6,320	7,320	8,320	9,320
\$60,000 - 69,999	1,020	2,220	3,420	3,690	3,890	4,320	5,320	6,320	7,320	8,320	9,320	10,320
\$70,000 - 79,999	1,020	2,220	3,420	3,690	4,240	5,320	6,320	7,320	8,320	9,320	10,320	11,320
\$80,000 - 99,999	1,020	2,220	3,620	4,890	6,090	7,170	8,170	9,170	10,170	11,170	12,170	13,170
\$100,000 - 149,999	1,870	4,070	6,270	7,540	8,740	9,820	10,820	11,820	12,830	14,030	15,230	16,430
\$150,000 - 239,999	1,960	4,360	6,760	8,230	9,630	10,910	12,110	13,310	14,510	15,710	16,910	18,110
\$240,000 - 259,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,190
\$260,000 - 279,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,190
\$280,000 - 299,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,380
\$300,000 - 319,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,980	17,980	19,980
\$320,000 - 364,999	2,040	4,440	6,840	8,310	9,710	11,280	13,280	15,280	17,280	19,280	21,280	23,280
\$365,000 - 524,999	2,720	6,010	9,510	12,080	14,580	16,950	19,250	21,550	23,850	26,150	28,450	30,750
\$525,000 and over	3,140	6,840	10,540	13,310	16,010	18,590	21,090	23,590	26,090	28,590	31,090	33,590

**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	\$240	\$870	\$1,020	\$1,020	\$1,020	\$1,540	\$1,870	\$1,870	\$1,870	\$1,870	\$1,910	\$2,040
\$10,000 - 19,999	870	1,680	1,830	1,830	2,350	3,350	3,680	3,680	3,680	3,720	3,920	4,050
\$20,000 - 29,999	1,020	1,830	1,980	2,510	3,510	4,510	4,830	4,830	4,870	5,070	5,270	5,400
\$30,000 - 39,999	1,020	1,830	2,510	3,510	4,510	5,510	5,830	5,870	6,070	6,270	6,470	6,600
\$40,000 - 59,999	1,390	3,200	4,360	5,360	6,360	7,370	7,890	8,090	8,290	8,490	8,690	8,820
\$60,000 - 79,999	1,870	3,680	4,830	5,840	7,040	8,240	8,770	8,970	9,170	9,370	9,570	9,700
\$80,000 - 99,999	1,870	3,690	5,040	6,240	7,440	8,640	9,170	9,370	9,570	9,770	9,970	10,810
\$100,000 - 124,999	2,040	4,050	5,400	6,600	7,800	9,000	9,530	9,730	10,180	11,180	12,180	13,120
\$125,000 - 149,999	2,040	4,050	5,400	6,600	7,800	9,000	10,180	11,180	12,180	13,180	14,180	15,310
\$150,000 - 174,999	2,040	4,050	5,400	6,860	8,860	10,860	12,180	13,180	14,230	15,530	16,830	18,060
\$175,000 - 199,999	2,040	4,710	6,860	8,860	10,860	12,860	14,380	15,680	16,980	18,280	19,580	20,810
\$200,000 - 249,999	2,720	5,610	8,060	10,360	12,660	14,960	16,590	17,890	19,190	20,490	21,790	23,020
\$250,000 - 399,999	2,970	6,080	8,540	10,840	13,140	15,440	17,060	18,360	19,660	20,960	22,260	23,500
\$400,000 - 449,999	2,970	6,080	8,540	10,840	13,140	15,440	17,060	18,360	19,660	20,960	22,260	23,500
\$450,000 and over	3,140	6,450	9,110	11,610	14,110	16,610	18,430	19,930	21,430	22,930	24,430	25,870

**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	\$510	\$850	\$1,020	\$1,020	\$1,020	\$1,020	\$1,220	\$1,870	\$1,870	\$1,870	\$1,960
\$10,000 - 19,999	510	1,510	2,020	2,220	2,220	2,220	2,420	3,420	4,070	4,070	4,160	4,360
\$20,000 - 29,999	850	2,020	2,560	2,760	2,760	2,960	3,960	4,960	5,610	5,700	5,900	6,100
\$30,000 - 39,999	1,020	2,220	2,760	2,960	3,160	4,160	5,160	6,160	6,900	7,100	7,300	7,500
\$40,000 - 59,999	1,020	2,220	2,810	4,010	5,010	6,010	7,070	8,270	9,120	9,320	9,520	9,720
\$60,000 - 79,999	1,070	3,270	4,810	6,010	7,070	8,270	9,470	10,670	11,520	11,720	11,920	12,120
\$80,000 - 99,999	1,870	4,070	5,670	7,070	8,270	9,470	10,670	11,870	12,720	12,920	13,120	13,450
\$100,000 - 124,999	2,020	4,420	6,160	7,560	8,760	9,960	11,160	12,360	13,210	13,880	14,880	15,880
\$125,000 - 149,999	2,040	4,440	6,180	7,580	8,780	9,980	11,250	13,250	14,900	15,900	16,900	17,900
\$150,000 - 174,999	2,040	4,440	6,180	7,580	9,250	11,250	13,250	15,250	16,900	18,030	19,330	20,630
\$175,000 - 199,999	2,040	4,510	7,050	9,250	11,250	13,250	15,250	17,530	19,480	20,780	22,080	23,380
\$200,000 - 249,999	2,720	5,920	8,620	11,120	13,420	15,720	18,020	20,320	22,270	23,570	24,870	26,170
\$250,000 - 449,999	2,970	6,470	9,310	11,810	14,110	16,410	18,710	21,010	22,960	24,260	25,560	26,860
\$450,000 and over	3,140	6,840	9,880	12,580	15,080	17,580	20,080	22,580	24,730	26,230	27,730	29,230



# 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

Single or Head of household  Married   
Married, but withhold at higher single rate   
**Note:** If married but legally separated, mark an **X** in the *Single or Head of household* box.

Are you a resident of New York City (this includes the Bronx, Brooklyn, Manhattan, Queens, and Staten Island)? ..... Yes  No   
Are you a resident of Yonkers? ..... Yes  No

**Before making any entries, see the Note below, and if applicable, complete the worksheet in the instructions.**

1 Total number of allowances you are claiming for New York State and Yonkers, if applicable (from line 19, if using worksheet)	<b>1</b>	
2 Total number of allowances for New York City (from line 31, if using worksheet)	<b>2</b>	

**Use lines 3, 4, and 5 below to have additional withholding per pay period under special agreement with your employer.**

3 New York State amount	<b>3</b>	
4 New York City amount	<b>4</b>	
5 Yonkers amount	<b>5</b>	

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

**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's signature	Date
----------------------	------

**Employee:** Give this form to your employer and keep a copy for your records. Remember to review this form once a year and update it if needed.

**Note:** Single taxpayers with one job and zero dependents, enter **1** on lines 1 and 2 (if applicable). Married taxpayers with or without dependents, heads of household or taxpayers that expect to itemize deductions or claim tax credits, or both, complete the worksheet in the instructions. Visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *IT-2104-I*) or scan the QR code below.

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

If any of the following apply, mark an **X** in each corresponding box, complete the additional information requested, and send an additional copy of this form to New York State. See **Employer** in the instructions. Visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *IT-2104-I*) or scan the QR code below.

A Employee claimed more than 14 exemption allowances for New York State ..... A

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

You may report new hire information online instead of mailing the form to New York State. Visit [www.nynewhire.com](http://www.nynewhire.com).

**Note:** Employers **must** report individuals under an **independent contractor arrangement** with contracts in excess of \$2,500 using the online reporting website above, **not** Form IT-2104.

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 New York State Tax Department.)	Employer identification number
---	--------------------------------

Scan here





# 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
----------------------	------

**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, 2025.

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 2023; **and**
- you do not expect to have a New York income tax liability for 2024 (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 surviving spouse 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 2024, 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 New York State 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 2023; **and**
- you do not expect to have a New York income tax liability for 2024 (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 2024 and you had no liability for 2023.

**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 2024, (2) on or before December 1, 2024, if you expect to incur a tax liability for 2025, 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**. If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*. If the employee is also a new hire or rehire, see **Note**.

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) Columbia University	
2. ADDRESS 615 West 131st Street	4. EMPLOYER FEIN 13-5598093
3. CITY, STATE and ZIP CODE New York, NY 10027	5. TELEPHONE NUMBER 212-851-0617

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 checked="" 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 2023 – June 2024 TLAM Bi-Weekly Timesheet Schedule & Deadlines

Employee Timesheet & Absence Submission Deadline (4 PM) ----- Manager Timesheet & Absence Approval Deadline (5 PM)	Manager High Exceptions & Outstanding Approvals Deadline (12 PM)	PACT Date ----- Last day to submit HRPC TLAM requests	Pay Period Begin (Monday)	Pay Period End (Sunday)	Check Date	View Updated Absence Balances on Web
Friday, July 14, 2023	Monday, July 17, 2023	Thursday, July 13, 2023	07/03/2023	07/16/2023	07/21/2023	07/19/2023 – Personal/Sick*
Friday, July 28, 2023	Monday, July 31, 2023	Thursday, July 27, 2023	07/17/2023	07/30/2023	08/04/2023	08/03/2023 – Personal/Sick*
						08/07/2023 – Vacation**
Friday, August 11, 2023	Monday, August 14, 2023	Thursday, August 10, 2023	07/31/2023	08/13/2023	08/18/2023	08/16/2023 – Personal/Sick*
Friday, August 25, 2023	Monday, August 28, 2023	Thursday, August 24, 2023	08/14/2023	08/27/2023	09/01/2023	08/29/2023 – Personal/Sick*
						09/07/2023 – Vacation**
Friday, September 08, 2023	Monday, September 11, 2023	Thursday, September 7, 2023	08/28/2023	09/10/2023	09/15/2023	09/13/2023 – Personal/Sick*
Friday, September 22, 2023	Monday, September 25, 2023	Thursday, September 21, 2023	09/11/2023	09/24/2023	09/29/2023	09/27/2023 – Personal/Sick*
						10/05/2023 – Vacation**
Friday, October 06, 2023	Monday, October 09, 2023	Thursday, October 5, 2023	09/25/2023	10/08/2023	10/13/2023	10/11/2023 – Personal/Sick*
Friday, October 20, 2023	Monday, October 23, 2023	Thursday, October 19, 2023	10/09/2023	10/22/2023	10/27/2023	10/25/2023 – Personal/Sick*
						11/06/2023 – Vacation**
Wednesday, November 01, 2023	Friday, November 03, 2023	Thursday, October 30, 2023	10/23/2023	11/05/2023	11/10/2023	11/08/2023 – Personal/Sick*
Tuesday, November 14, 2023	Thursday, November 16, 2023	Thursday, November 12, 2023	11/06/2023	11/19/2023	11/22/2023	11/20/2023 – Personal/Sick*
						12/05/2023 – Vacation**
Friday, December 01, 2023	Monday, December 04, 2023	Thursday, November 30, 2023	11/20/2023	12/03/2023	12/08/2023	12/06/2023 – Personal/Sick*
Friday, December 15, 2023	Monday, December 18, 2023	Thursday, December 14, 2023	12/04/2023	12/17/2023	12/22/2023	12/20/2023 – Personal/Sick*
Friday, December 22, 2023	Thursday, December 28, 2023	Thursday, December 21, 2023	12/18/2023	12/31/2023	01/05/2024	01/03/2024 – Personal/Sick*
						01/05/2024 – Vacation**

**Notes:**

- Highlighted pay periods have submission/approval deadlines on a day other than Friday.
- Absence requests must be approved before 5 pm 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 2023 – June 2024 TLAM Bi-Weekly Timesheet Schedule & Deadlines

Employee Timesheet & Absence Submission Deadline (4 PM) ----- ----- Manager Timesheet & Absence Approval Deadline (5 PM)	Manager High Exceptions & Outstanding Approvals Deadline (12 PM)	PACT Date ----- Last day to submit HRPC TLAM requests	Pay Period Begin (Monday)	Pay Period End (Sunday)	Check Date	View Updated Absence Balances on Web
Wednesday, January 10, 2024	Friday, January 12, 2024	Tuesday, January 9, 2024	01/01/2024	01/14/2024	01/19/2024	01/17/2024 – Personal/Sick*
Friday, January 26, 2024	Monday, January 29, 2024	Thursday, January 25, 2024	01/15/2024	01/28/2024	02/02/2024	01/31/2024 – Personal/Sick* 02/05/2024 – Vacation**
Friday, February 09, 2024	Monday, February 12, 2024	Thursday, February 8, 2024	01/29/2024	02/11/2024	02/16/2024	02/14/2024 – Personal/Sick*
Friday, February 23, 2024	Monday, February 26, 2024	Thursday, February 22, 2024	02/12/2024	02/25/2024	03/01/2024	02/28/2024 – Personal/Sick* 03/05/2024 – Vacation**
Friday, March 08, 2024	Monday, March 11, 2024	Thursday, March 7, 2024	02/26/2024	03/10/2024	03/15/2024	03/13/2024 – Personal/Sick*
Friday, March 22, 2024	Monday, March 25, 2024	Thursday, March 21, 2024	03/11/2024	03/24/2024	03/29/2024	03/27/2024 – Personal/Sick* 04/05/2024 – Vacation**
Friday, April 05, 2024	Monday, April 08, 2024	Thursday, April 4, 2024	03/25/2024	04/07/2024	04/12/2024	04/10/2024 – Personal/Sick*
Friday, April 21, 2024	Monday, April 24, 2024	Thursday, April 18, 2024	04/08/2024	04/21/2024	04/26/2024	04/24/2024 – Personal/Sick* 05/03/2024 – Vacation**
Friday, May 05, 2024	Monday, May 08, 2024	Thursday, May 7, 2024	04/22/2024	05/05/2024	05/10/2024	05/08/2024 – Personal/Sick*
Friday, May 17, 2024	Monday, May 20, 2024	Thursday, May 16, 2024	05/06/2024	05/19/2024	05/24/2024	05/22/2024 – Personal/Sick* 06/05/2024 – Vacation**
Friday, May 31, 2024	Monday, June 03, 2024	Thursday, May 30, 2024	05/20/2024	06/02/2024	06/07/2024	06/05/2024 – Personal/Sick*
Friday, June 14, 2024	Monday, June 17, 2024	Thursday, June 13, 2024	06/03/2024	06/16/2024	06/21/2024	06/19/2024 – Personal/Sick*
Friday, June 28, 2024	Monday, July 1, 2024	Thursday, June 27, 2024	06/17/2024	06/30/2024	07/05/2024	07/03/2024 – Personal/Sick*

**Notes:**

- Highlighted pay periods have submission/approval deadlines on a day other than Friday.
- Absence requests must be approved before 5 pm 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												
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

Daily Time Entered (or Quantity) = Scheduled Hours

Time Entered                      TRC Selected                      Quantity entered for time when not working, e.g. holiday

### 3. Adding a Comment

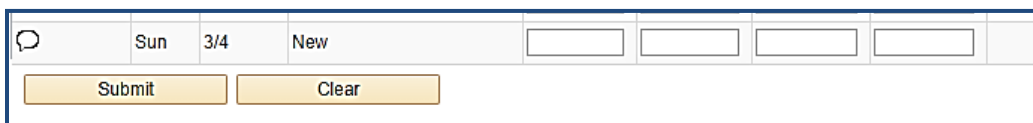
Comments are optional and you can add a comment by clicking the bubble icon in the Add Comments column next the time entry.

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



The screenshot shows a comment entry form with the following fields: Add Comments (with a bubble icon), Day (Mon), Date (2/2), and a comment text area containing "Add your comment here, then click OK!". Below the text area are buttons for "Add Comment", "OK", "Cancel", and "Apply".

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 interface. At the top, there is a grid with columns for days (TUE, Wed, Thu) and time slots (9:00:00AM, 12:00:00PM, 1:00:00PM, 5:00:00PM). A 'New' entry is highlighted in yellow. Below the grid, a 'Timesheet Approval Monitor' window is open, showing a list of actions. The most recent action is 'Approved' by Kristina Gorbatenko on 03/30/17 at 6:43 PM. The window also shows 'By PosMgmt' and 'Reported Time Approval for REG on 2017-02-22 09.00.00 (In):Approved'.



## 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"**