



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)
- Go to the I-9 Processing Center in 210 Kent 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. 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, (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	
Columbia University	
FEIN: 13-5598093	
Street Address: 615 West 131st Street City: New York State: NY	
Zip: 10027	Phone: (212) 851-7008
Preparer's Name: _____	
Preparer's Title: _____	

EMPLOYEE INFORMATION	
Name: _____	
Address: _____	Apt. _____
City _____	State _____
Zip _____	Phone _____

WORKSITE INFORMATION	
Will any of the following be present at the worksite:	
<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)	

FOR COLUMBIA UNIVERSITY MEDICAL CENTER ONLY	
Will the casual employee:	
<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
Your rate of pay: _____ per hour	Your overtime rate of pay: _____ per hour
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: http://finance.columbia.edu/controller/payroll	
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).	
Date: _____	Preparer's Signature: _____

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.¹

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: _____

¹As 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:

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 log in to this web page and do part 1 of the I-9 form:

www.newi9.com

Employer's name or code: Columbia University

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. Also, please bring back to our office the confirmation print out that work study will give you along with the rest of the forms in this package.

Form I-9, Employment Eligibility Verification

The U.S. Department of Homeland Security's employment eligibility process requires that employees must present, to their employer, evidence of identity **and** employment eligibility within three business days of the date employment begins. If an employee is authorized to work, but is unable to present the required document(s) within three business days, they must present a receipt for the application of the document(s) within three business days and the actual document(s) within ninety (90) days.

LISTS OF ACCEPTABLE DOCUMENTS

You may provide a document from List A which establishes both identity and employment eligibility or you may provide a document from List B (establishing your identity) and a document from List C (establishing your employment eligibility).

LIST A Documents that Establish Both Identity and Employment Eligibility	OR	LIST B Documents that Establish Identity	AND	LIST C Documents that Establish Employment Eligibility
1. U.S. Passport (unexpired or expired)		1. Driver's license or ID card issued by a state or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color and address		1. U.S. Social card issued by the Social Security Administration (<i>other than a card stating it is not valid for employment</i>)
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color and address		2. Certification of Birth Abroad issued by the Department of State (<i>form FS-545 or Form DS-1350</i>)
3. An unexpired foreign passport with a temporary I-551 stamp		3. School ID card with a photograph		3. Original or certified copy of a birth certificate issued by a state, county, municipal authority or outlying possession of the United States bearing an official seal
4. An unexpired Employment Authorization Document that contains a photograph (Form I-766, I-688, I-688A, I-688B)		4. Voter's registration card		4. Native American tribal document
		5. U.S. Military card or draft record		5. U.S. Citizen ID Card (<i>Form I-197</i>)
5. An unexpired foreign passport with an unexpired Arrival-Departure Record, Form I94, bearing the same name as the passport and containing an endorsement of the alien's nonimmigrant status, if that status authorizes the alien to work for the employer		6. Military dependent's ID card		6. ID Card for use of Resident Citizen in the United States (<i>Form I-179</i>)
		7. U.S. Coast Guard Merchant Mariner Card		
		8. Native American tribal document		7. Unexpired employment authorization document issued by DHS (<i>other than those listed under List A</i>)
		9. Driver's license issued by a Canadian government authority		
		For persons under age 18 who are unable to present a document listed above:		
		10. School record or report		
		11. Clinic, doctor, or hospital record		
		12. Daycare or nursery school record		

The following table is a guide to required tax forms

Category	Tax Forms Required
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.

Form W-4 (2019)

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

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. You may claim exemption from withholding for 2019 if **both** of the following apply.

- For 2018 you had a right to a refund of **all** federal income tax withheld because you had **no** tax liability, **and**
- For 2019 you expect a refund of **all** federal income tax withheld because you expect to have **no** tax liability.

If you're exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2019 expires February 17, 2020. See Pub. 505, Tax Withholding and Estimated Tax, to learn more about whether you qualify for exemption from withholding.

General Instructions

If you aren't exempt, follow the rest of these instructions to determine the number of withholding allowances you should claim for withholding for 2019 and any additional amount of tax to have withheld. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

You can also use the calculator at www.irs.gov/W4App to determine your tax withholding more accurately. Consider

using this calculator if you have a more complicated tax situation, such as if you have a working spouse, more than one job, or a large amount of nonwage income not subject to withholding outside of your job. After your Form W-4 takes effect, you can also use this calculator to see how the amount of tax you're having withheld compares to your projected total tax for 2019. If you use the calculator, you don't need to complete any of the worksheets for Form W-4.

Note that if you have too much tax withheld, you will receive a refund when you file your tax return. If you have too little tax withheld, you will owe tax when you file your tax return, and you might owe a penalty.

Filers with multiple jobs or working spouses. If you have more than one job at a time, or if you're married filing jointly and your spouse is also working, read all of the instructions including the instructions for the Two-Earners/Multiple Jobs Worksheet before beginning.

Nonwage income. If you have a large amount of nonwage income not subject to withholding, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you might owe additional tax. Or, you can use the Deductions, Adjustments, and Additional Income Worksheet on page 3 or the calculator at www.irs.gov/W4App to make sure you have enough tax withheld from your paycheck. If you have pension or annuity income, see Pub. 505 or use the calculator at www.irs.gov/W4App to find out if you should adjust your withholding on Form W-4 or W-4P.

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

Personal Allowances Worksheet

Complete this worksheet on page 3 first to determine the number of withholding allowances to claim.

Line C. Head of household please note: Generally, you may claim head of household filing status on your tax return only if you're unmarried and pay more than 50% of the costs of keeping up a home for yourself and a qualifying individual. See Pub. 501 for more information about filing status.

Line E. Child tax credit. When you file your tax return, you may be eligible to claim a child tax credit for each of your eligible children. To qualify, the child must be under age 17 as of December 31, must be your dependent who lives with you for more than half the year, and must have a valid social security number. To learn more about this credit, see Pub. 972, Child Tax Credit. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line E of the worksheet. On the worksheet you will be asked about your total income. For this purpose, total income includes all of your wages and other income, including income earned by a spouse if you are filing a joint return.

Line F. Credit for other dependents. When you file your tax return, you may be eligible to claim a credit for other dependents for whom a child tax credit can't be claimed, such as a qualifying child who doesn't meet the age or social security number requirement for the child tax credit, or a qualifying relative. To learn more about this credit, see Pub. 972. To reduce the tax withheld from your pay by taking this credit into account, follow the instructions on line F of the worksheet. On the worksheet, you will be asked about your total income. For this purpose, total

----- Separate here and give Form W-4 to your employer. Keep the worksheet(s) for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service	<h2 style="margin:0;">Employee's Withholding Allowance Certificate</h2> <p style="font-size: small; margin: 5px 0;">▶ Whether you're entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</p>	OMB No. 1545-0074 2019
1 Your first name and middle initial _____ Last name _____		2 Your social security number _____
Home address (number and street or rural route) _____		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married filing separately, check "Married, but withhold at higher Single rate."
City or town, state, and ZIP code _____		4 If your last name differs from that shown on your social security card, check here. You must call 800-772-1213 for a replacement card. <input type="checkbox"/>
5 Total number of allowances you're claiming (from the applicable worksheet on the following pages)	5 _____	
6 Additional amount, if any, you want withheld from each paycheck	6 \$ _____	
7 I claim exemption from withholding for 2019, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶		7 _____
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.		
Employee's signature (This form is not valid unless you sign it.) ▶ _____		Date ▶ _____
8 Employer's name and address (Employer: Complete boxes 8 and 10 if sending to IRS and complete boxes 8, 9, and 10 if sending to State Directory of New Hires.) _____		9 First date of employment _____
		10 Employer identification number (EIN) _____

income includes all of your wages and other income, including income earned by a spouse if you are filing a joint return.

Line G. Other credits. You may be able to reduce the tax withheld from your paycheck if you expect to claim other tax credits, such as tax credits for education (see Pub. 970). If you do so, your paycheck will be larger, but the amount of any refund that you receive when you file your tax return will be smaller. Follow the instructions for Worksheet 1-6 in Pub. 505 if you want to reduce your withholding to take these credits into account. Enter “-0-” on lines E and F if you use Worksheet 1-6.

Deductions, Adjustments, and Additional Income Worksheet

Complete this worksheet to determine if you’re able to reduce the tax withheld from your paycheck to account for your itemized deductions and other adjustments to income, such as IRA contributions. If you do so, your refund at the end of the year will be smaller, but your paycheck will be larger. You’re not required to complete this worksheet or reduce your withholding if you don’t wish to do so.

You can also use this worksheet to figure out how much to increase the tax withheld from your paycheck if you have a large amount of nonwage income not subject to withholding, such as interest or dividends.

Another option is to take these items into account and make your withholding more accurate by using the calculator at www.irs.gov/W4App. If you use the calculator, you don’t need to complete any of the worksheets for Form W-4.

Two-Earners/Multiple Jobs Worksheet

Complete this worksheet if you have more than one job at a time or are married filing jointly and have a working spouse. If you

don’t complete this worksheet, you might have too little tax withheld. If so, you will owe tax when you file your tax return and might be subject to a penalty.

Figure the total number of allowances you’re entitled to claim and any additional amount of tax to withhold on all jobs using worksheets from only one Form W-4. Claim all allowances on the W-4 that you or your spouse file for the highest paying job in your family and claim zero allowances on Forms W-4 filed for all other jobs. For example, if you earn \$60,000 per year and your spouse earns \$20,000, you should complete the worksheets to determine what to enter on lines 5 and 6 of your Form W-4, and your spouse should enter zero (“-0-”) on lines 5 and 6 of his or her Form W-4. See Pub. 505 for details.

Another option is to use the calculator at www.irs.gov/W4App to make your withholding more accurate.

Tip: If you have a working spouse and your incomes are similar, you can check the “Married, but withhold at higher Single rate” box instead of using this worksheet. If you choose this option, then each spouse should fill out the Personal Allowances Worksheet and check the “Married, but withhold at higher Single rate” box on Form W-4, but only one spouse should claim any allowances for credits or fill out the Deductions, Adjustments, and Additional Income Worksheet.

Instructions for Employer

Employees, do not complete box 8, 9, or 10. Your employer will complete these boxes if necessary.

New hire reporting. Employers are required by law to report new employees to a designated State Directory of New Hires. Employers may use Form W-4, boxes 8, 9,

and 10 to comply with the new hire reporting requirement for a newly hired employee. A newly hired employee is an employee who hasn’t previously been employed by the employer, or who was previously employed by the employer but has been separated from such prior employment for at least 60 consecutive days. Employers should contact the appropriate State Directory of New Hires to find out how to submit a copy of the completed Form W-4. For information and links to each designated State Directory of New Hires (including for U.S. territories), go to www.acf.hhs.gov/css/employers.

If an employer is sending a copy of Form W-4 to a designated State Directory of New Hires to comply with the new hire reporting requirement for a newly hired employee, complete boxes 8, 9, and 10 as follows.

Box 8. Enter the employer’s name and address. If the employer is sending a copy of this form to a State Directory of New Hires, enter the address where child support agencies should send income withholding orders.

Box 9. If the employer is sending a copy of this form to a State Directory of New Hires, enter the employee’s first date of employment, which is the date services for payment were first performed by the employee. If the employer rehired the employee after the employee had been separated from the employer’s service for at least 60 days, enter the rehire date.

Box 10. Enter the employer’s employer identification number (EIN).

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself	A	_____
B	Enter "1" if you will file as married filing jointly	B	_____
C	Enter "1" if you will file as head of household	C	_____
D	Enter "1" if: { <ul style="list-style-type: none"> • You're single, or married filing separately, and have only one job; or • You're married filing jointly, have only one job, and your spouse doesn't work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. }	D	_____
E	<p>Child tax credit. See Pub. 972, Child Tax Credit, for more information.</p> <ul style="list-style-type: none"> • If your total income will be less than \$71,201 (\$103,351 if married filing jointly), enter "4" for each eligible child. • If your total income will be from \$71,201 to \$179,050 (\$103,351 to \$345,850 if married filing jointly), enter "2" for each eligible child. • If your total income will be from \$179,051 to \$200,000 (\$345,851 to \$400,000 if married filing jointly), enter "1" for each eligible child. • If your total income will be higher than \$200,000 (\$400,000 if married filing jointly), enter "-0-" 	E	_____
F	<p>Credit for other dependents. See Pub. 972, Child Tax Credit, for more information.</p> <ul style="list-style-type: none"> • If your total income will be less than \$71,201 (\$103,351 if married filing jointly), enter "1" for each eligible dependent. • If your total income will be from \$71,201 to \$179,050 (\$103,351 to \$345,850 if married filing jointly), enter "1" for every two dependents (for example, "-0-" for one dependent, "1" if you have two or three dependents, and "2" if you have four dependents). • If your total income will be higher than \$179,050 (\$345,850 if married filing jointly), enter "-0-" 	F	_____
G	<p>Other credits. If you have other credits, see Worksheet 1-6 of Pub. 505 and enter the amount from that worksheet here. If you use Worksheet 1-6, enter "-0-" on lines E and F</p>	G	_____
H	Add lines A through G and enter the total here	H	_____

For accuracy, **complete all worksheets that apply.**

- If you plan to **itemize** or **claim adjustments to income** and want to reduce your withholding, or if you have a large amount of nonwage income not subject to withholding and want to increase your withholding, see the **Deductions, Adjustments, and Additional Income Worksheet** below.
- If you **have more than one job at a time** or are **married filing jointly and you and your spouse both work**, and the combined earnings from all jobs exceed \$53,000 (\$24,450 if married filing jointly), see the **Two-Earners/Multiple Jobs Worksheet** on page 4 to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 above.

Deductions, Adjustments, and Additional Income Worksheet

Note: Use this worksheet *only* if you plan to itemize deductions, claim certain adjustments to income, or have a large amount of nonwage income not subject to withholding.

1	Enter an estimate of your 2019 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 10% of your income. See Pub. 505 for details	1	\$ _____
2	Enter: { <ul style="list-style-type: none"> \$24,400 if you're married filing jointly or qualifying widow(er) \$18,350 if you're head of household \$12,200 if you're single or married filing separately }	2	\$ _____
3	Subtract line 2 from line 1. If zero or less, enter "-0-"	3	\$ _____
4	Enter an estimate of your 2019 adjustments to income, qualified business income deduction, and any additional standard deduction for age or blindness (see Pub. 505 for information about these items)	4	\$ _____
5	Add lines 3 and 4 and enter the total	5	\$ _____
6	Enter an estimate of your 2019 nonwage income not subject to withholding (such as dividends or interest)	6	\$ _____
7	Subtract line 6 from line 5. If zero, enter "-0-". If less than zero, enter the amount in parentheses	7	\$ _____
8	Divide the amount on line 7 by \$4,200 and enter the result here. If a negative amount, enter in parentheses. Drop any fraction	8	_____
9	Enter the number from the Personal Allowances Worksheet , line H, above	9	_____
10	Add lines 8 and 9 and enter the total here. If zero or less, enter "-0-". If you plan to use the Two-Earners/Multiple Jobs Worksheet , also enter this total on line 1 of that worksheet on page 4. Otherwise, stop here and enter this total on Form W-4, line 5, page 1	10	_____

Two-Earners/Multiple Jobs Worksheet

Note: Use this worksheet *only* if the instructions under line H from the **Personal Allowances Worksheet** direct you here.

- 1** Enter the number from the **Personal Allowances Worksheet**, line H, page 3 (or, if you used the **Deductions, Adjustments, and Additional Income Worksheet** on page 3, the number from line 10 of that worksheet) **1** _____
 - 2** Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here. **However**, if you're married filing jointly and wages from the highest paying job are \$75,000 or less and the combined wages for you and your spouse are \$107,000 or less, don't enter more than "3" **2** _____
 - 3** If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet **3** _____
- Note:** If line 1 is **less than** line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.
- 4** Enter the number from line 2 of this worksheet **4** _____
 - 5** Enter the number from line 1 of this worksheet **5** _____
 - 6** **Subtract** line 5 from line 4 **6** _____
 - 7** Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here **7** \$ _____
 - 8** **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed **8** \$ _____
 - 9** **Divide** line 8 by the number of pay periods remaining in 2019. For example, divide by 18 if you're paid every 2 weeks and you complete this form on a date in late April when there are 18 pay periods remaining in 2019. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck **9** \$ _____

Table 1				Table 2			
Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$5,000	0	\$0 - \$7,000	0	\$0 - \$24,900	\$420	\$0 - \$7,200	\$420
5,001 - 9,500	1	7,001 - 13,000	1	24,901 - 84,450	500	7,201 - 36,975	500
9,501 - 19,500	2	13,001 - 27,500	2	84,451 - 173,900	910	36,976 - 81,700	910
19,501 - 35,000	3	27,501 - 32,000	3	173,901 - 326,950	1,000	81,701 - 158,225	1,000
35,001 - 40,000	4	32,001 - 40,000	4	326,951 - 413,700	1,330	158,226 - 201,600	1,330
40,001 - 46,000	5	40,001 - 60,000	5	413,701 - 617,850	1,450	201,601 - 507,800	1,450
46,001 - 55,000	6	60,001 - 75,000	6	617,851 and over	1,540	507,801 and over	1,540
55,001 - 60,000	7	75,001 - 85,000	7				
60,001 - 70,000	8	85,001 - 95,000	8				
70,001 - 75,000	9	95,001 - 100,000	9				
75,001 - 85,000	10	100,001 - 110,000	10				
85,001 - 95,000	11	110,001 - 115,000	11				
95,001 - 125,000	12	115,001 - 125,000	12				
125,001 - 155,000	13	125,001 - 135,000	13				
155,001 - 165,000	14	135,001 - 145,000	14				
165,001 - 175,000	15	145,001 - 160,000	15				
175,001 - 180,000	16	160,001 - 180,000	16				
180,001 - 195,000	17	180,001 and over	17				
195,001 - 205,000	18						
205,001 and over	19						

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 who claims no withholding allowances; 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 aren't required to provide the information requested on a form that's 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.



Employee's Withholding Allowance Certificate

New York State • New York City • Yonkers

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"/> Note: If married but legally separated, mark an X in the <i>Single or Head of household</i> box.
Complete the worksheet on page 3 before making any entries.		
1 Total number of allowances you are claiming for New York State and Yonkers, if applicable (from line 20)		1
2 Total number of allowances for New York City (from line 35)		2
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		3
4 New York City amount		4
5 Yonkers amount		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
--	--------------------------------

Instructions

Changes effective for 2019

Form IT-2104 has been revised for tax year 2019. Additional allowances are allowed for covered employees of employers who elected to pay the employer compensation expense tax and for employees who made contributions to a New York Charitable Gifts Trust Fund during 2018. The worksheet on page 3 and the charts beginning on page 4, 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 2019 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 you do not file Form IT-2104, your employer may use the same number of allowances you claimed on federal Form W-4. Due to differences in tax law, 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, and the disallowed allowances were claimed on your original Form IT-2104.

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. 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 5 of the worksheet on page 3. 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 6.

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	66
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 66. 160/66 = 2.4242. 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 20 and line 35 (if applicable) between you and your working spouse.

- \$107,650 or more, use the chart(s) in Part 6 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 7 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 6 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 6 or Part 7, 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 rehired, 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:

Quarter	Due date	Quarter	Due date
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 www.nynewhire.com.

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>)	6	
For lines 7, 8, and 9, enter 1 for each credit you expect to claim on your state return.		
7 College tuition credit	7	
8 New York State household credit	8	
9 Real property tax credit	9	
For lines 10, 11, and 12, enter 3 for each credit you expect to claim on your state return.		
10 Child and dependent care credit	10	
11 Earned income credit	11	
12 Empire State child credit	12	
13 New York City school tax credit: If you expect to be a resident of New York City for any part of the tax year, enter 2	13	
14 Other credits (<i>see instructions</i>)	14	
15 Head of household status and only one job (<i>enter 2 if the situation applies</i>)	15	
16 Enter an estimate of your federal adjustments to income, such as deductible IRA contributions you will make for the tax year. Total estimate \$	16	
17 If you expect to be a covered employee of an employer who elected to pay the employer compensation expense tax, complete Part 3 below and enter the number from line 29	17	
18 If you made contributions in 2018 to a New York Charitable Gifts Trust Fund (the Health Charitable Account or the Elementary and Secondary Education Account), complete Part 4 below and enter the amount from line 32	18	
19 If you expect to itemize deductions on your state tax return, complete Part 2 below and enter the number from line 24. All others enter 0	19	
20 Add lines 6 through 19. 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>	20	

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

21 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>)	21														
22 Based on your federal filing status, enter the applicable amount from the table below	22														
Standard deduction table															
<table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="width: 30%;">Single (cannot be claimed as a dependent)</td> <td style="width: 20%;">\$ 8,000</td> <td style="width: 30%;">Qualifying widow(er)</td> <td style="width: 20%;">\$16,050</td> </tr> <tr> <td>Single (can be claimed as a dependent)</td> <td>\$ 3,100</td> <td>Married filing jointly</td> <td>\$16,050</td> </tr> <tr> <td>Head of household</td> <td>\$11,200</td> <td>Married filing separate returns</td> <td>\$ 8,000</td> </tr> </tbody> </table>	Single (cannot be claimed as a dependent)	\$ 8,000	Qualifying widow(er)	\$16,050	Single (can be claimed as a dependent)	\$ 3,100	Married filing jointly	\$16,050	Head of household	\$11,200	Married filing separate returns	\$ 8,000			
Single (cannot be claimed as a dependent)	\$ 8,000	Qualifying widow(er)	\$16,050												
Single (can be claimed as a dependent)	\$ 3,100	Married filing jointly	\$16,050												
Head of household	\$11,200	Married filing separate returns	\$ 8,000												
23 Subtract line 22 from line 21 (<i>if line 22 is larger than line 21, enter 0 here and on line 19 above</i>)	23														
24 Divide line 23 by \$1,000. Drop any fraction and enter the result here and on line 19 above	24														

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).

25 Expected annual wages and compensation from electing employer in 2019	25	
26 Line 25 minus \$40,000 (if zero or less, stop)	26	
27 Line 26 multiplied by .015	27	
28 Line 27 multiplied by .935	28	
29 Divide line 28 by 65. Drop any fraction and enter the result here and on line 17 above	29	

Part 4 – Complete this part if you made contributions in 2018 to the Health Charitable Account or the Elementary and Secondary Education Account (line 18).

30 Contributions to these funds in 2018	30	
31 Multiply line 30 by 85% (.85)	31	
32 Divide line 31 by 60. Drop any fraction and enter the result here and on line 18 above	32	

Part 5 – Complete this part to compute your withholding allowances for New York City (line 2).

33 Enter the amount from line 6 above	33	
34 Add lines 15 through 19 above and enter total here	34	
35 Add lines 33 and 34. Enter the result here and on line 2	35	

		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	\$27	\$8	\$11	\$14	\$17	\$21	\$24	\$27	\$30	\$33
\$915,950	\$969,899	\$24	\$31	\$11	\$14	\$17	\$21	\$24	\$27	\$30	\$33
\$969,900	\$1,023,749	\$20	\$27	\$34	\$14	\$17	\$21	\$24	\$27	\$30	\$33
\$1,023,750	\$1,077,549	\$25	\$23	\$30	\$37	\$17	\$21	\$24	\$27	\$30	\$33
\$1,077,550	\$1,131,499	\$31	\$27	\$25	\$32	\$38	\$19	\$22	\$25	\$28	\$31
\$1,131,500	\$1,185,399	\$20	\$31	\$27	\$25	\$31	\$38	\$19	\$22	\$25	\$28
\$1,185,400	\$1,239,249	\$9	\$20	\$31	\$27	\$25	\$32	\$38	\$19	\$22	\$25
\$1,239,250	\$1,293,199		\$9	\$20	\$31	\$27	\$25	\$32	\$38	\$19	\$22
\$1,293,200	\$1,347,049			\$9	\$20	\$31	\$27	\$25	\$32	\$38	\$19
\$1,347,050	\$1,400,949				\$9	\$20	\$31	\$27	\$25	\$32	\$38
\$1,400,950	\$1,454,849					\$9	\$20	\$31	\$27	\$25	\$32
\$1,454,850	\$1,508,699						\$9	\$20	\$31	\$27	\$25
\$1,508,700	\$1,562,549							\$9	\$20	\$31	\$27
\$1,562,550	\$1,616,449								\$9	\$20	\$31
\$1,616,450	\$1,670,399									\$9	\$20
\$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	\$31	\$35	\$38	\$41	\$44	\$47	\$50	\$53	\$487	\$906
\$1,185,400	\$1,239,249	\$28	\$31	\$35	\$38	\$41	\$44	\$47	\$50	\$483	\$903
\$1,239,250	\$1,293,199	\$25	\$28	\$31	\$35	\$38	\$41	\$44	\$47	\$480	\$900
\$1,293,200	\$1,347,049	\$22	\$25	\$28	\$31	\$35	\$38	\$41	\$44	\$477	\$897
\$1,347,050	\$1,400,949	\$19	\$22	\$25	\$28	\$31	\$35	\$38	\$41	\$474	\$894
\$1,400,950	\$1,454,849	\$38	\$19	\$22	\$25	\$28	\$31	\$35	\$38	\$471	\$891
\$1,454,850	\$1,508,699	\$31	\$38	\$19	\$22	\$25	\$28	\$31	\$35	\$468	\$887
\$1,508,700	\$1,562,549	\$25	\$32	\$38	\$19	\$22	\$25	\$28	\$31	\$465	\$884
\$1,562,550	\$1,616,449	\$27	\$25	\$31	\$38	\$19	\$22	\$25	\$28	\$462	\$881
\$1,616,450	\$1,670,399	\$31	\$27	\$25	\$32	\$38	\$19	\$22	\$25	\$459	\$878
\$1,670,400	\$1,724,299	\$20	\$31	\$27	\$25	\$32	\$38	\$19	\$22	\$456	\$875
\$1,724,300	\$1,778,149	\$9	\$20	\$31	\$27	\$25	\$32	\$38	\$19	\$452	\$872
\$1,778,150	\$1,832,049		\$9	\$20	\$31	\$27	\$25	\$32	\$38	\$449	\$869
\$1,832,050	\$1,885,949			\$9	\$20	\$31	\$27	\$25	\$32	\$469	\$866
\$1,885,950	\$1,939,799				\$9	\$20	\$31	\$27	\$25	\$462	\$885
\$1,939,800	\$1,993,699					\$9	\$20	\$31	\$27	\$455	\$878
\$1,993,700	\$2,047,599						\$9	\$20	\$31	\$457	\$871
\$2,047,600	\$2,101,499							\$9	\$20	\$462	\$873
\$2,101,500	\$2,155,349								\$9	\$451	\$878
\$2,155,350	\$2,209,299									\$235	\$437
\$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, please contact the Tax Department for assistance (see *Need help?* on page 6).

Part 7 – 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	\$13	\$20	\$27	\$26							
\$96,800	\$118,399	\$8	\$17	\$24	\$27	\$28						
\$118,400	\$129,249	\$2	\$11	\$18	\$21	\$25	\$33					
\$129,250	\$139,999		\$4	\$14	\$17	\$22	\$35					
\$140,000	\$150,749		\$2	\$10	\$14	\$18	\$35	\$34				
\$150,750	\$161,549			\$3	\$10	\$15	\$35	\$32				
\$161,550	\$172,499			\$2	\$8	\$13	\$34	\$34	\$31			
\$172,500	\$193,849				\$3	\$10	\$33	\$37	\$32	\$32		
\$193,850	\$236,949					\$10	\$28	\$39	\$37	\$36	\$22	
\$236,950	\$280,099						\$9	\$17	\$27	\$23	\$24	\$14
\$280,100	\$323,199							\$7	\$16	\$26	\$19	\$23
\$323,200	\$377,099								\$8	\$17	\$26	\$19
\$377,100	\$430,949									\$8	\$17	\$26
\$430,950	\$484,899										\$8	\$17
\$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	\$9											
\$280,100	\$323,199	\$9	\$8										
\$323,200	\$377,099	\$23	\$8	\$8	\$8								
\$377,100	\$430,949	\$19	\$23	\$8	\$8	\$8	\$8						
\$430,950	\$484,899	\$26	\$19	\$23	\$8	\$8	\$8	\$8	\$8				
\$484,900	\$538,749	\$17	\$26	\$19	\$23	\$8	\$8	\$8	\$8	\$8	\$8		
\$538,750	\$592,649	\$8	\$17	\$26	\$19	\$23	\$8	\$8	\$8	\$8	\$8	\$236	\$452
\$592,650	\$646,499		\$8	\$17	\$26	\$19	\$23	\$8	\$8	\$8	\$8	\$236	\$452
\$646,500	\$700,399			\$8	\$17	\$26	\$19	\$23	\$8	\$8	\$8	\$236	\$451
\$700,400	\$754,299				\$8	\$17	\$26	\$19	\$23	\$8	\$8	\$236	\$452
\$754,300	\$808,199					\$8	\$17	\$26	\$19	\$23	\$8	\$236	\$452
\$808,200	\$862,049						\$8	\$17	\$26	\$19	\$23	\$236	\$452
\$862,050	\$915,949							\$8	\$17	\$26	\$19	\$251	\$451
\$915,950	\$969,899								\$8	\$17	\$26	\$247	\$466
\$969,900	\$1,023,749									\$8	\$17	\$253	\$463
\$1,023,750	\$1,077,549										\$8	\$245	\$469
\$1,077,550	\$1,131,499											\$123	\$233
\$1,131,500	\$1,185,399												\$14

(Part 7 continued on page 7)

Privacy notification

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

Need help?



Visit our website at **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: Dial 7-1-1 for the New York Relay Service
 equipment users



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 more than 11 months of the 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. Also, if you are a military spouse domiciled in another state, but located in New York State solely to be with your spouse (who is a member of the armed services present in New York State in compliance with military orders), you are not considered a resident under this definition. For more information, see TSB-M-10(1)I, *Military Spouses Residency Relief Act*; 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

- 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, 2020.

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 2018; **and**
- you do not expect to have a New York income tax liability for 2019 (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. 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 X in only one box
Mailing address (<i>number and street or PO box</i>)	Apartment number	Date of birth (<i>mmddyyyy</i>)	A Single <input type="checkbox"/> B Married <input type="checkbox"/>
City, village, or post office	State	ZIP code	C 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 2019, 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 (*mmddyyyy*) (*see instructions*):

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

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

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 2018; **and**
- you do not expect to have a New York income tax liability for 2019 (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. 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, 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 2019 and you had no liability for 2018.

Revocation by employer – 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 2019, (2) on or before December 1, 2019, if you expect to incur a tax liability for 2020, 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 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.

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).
- 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
<p>1. I would like to waive paid family leave coverage at this time because (select one):</p> <p><input type="checkbox"/> I regularly work 20 hours or more per week, but will not work 26 consecutive weeks (6 months) for this employer.</p> <p><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.</p> <p>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).</p> <p>3. I understand that this waiver is OPTIONAL AND REVOCABLE.</p> <p>(a) My employer may not force me to opt out of paid family leave benefits.</p> <p>(b) I may decide later to revoke this waiver even if my schedule does not change.</p> <p>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.</p>

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

Enter Time into Timesheets

Basic Timesheet Entry

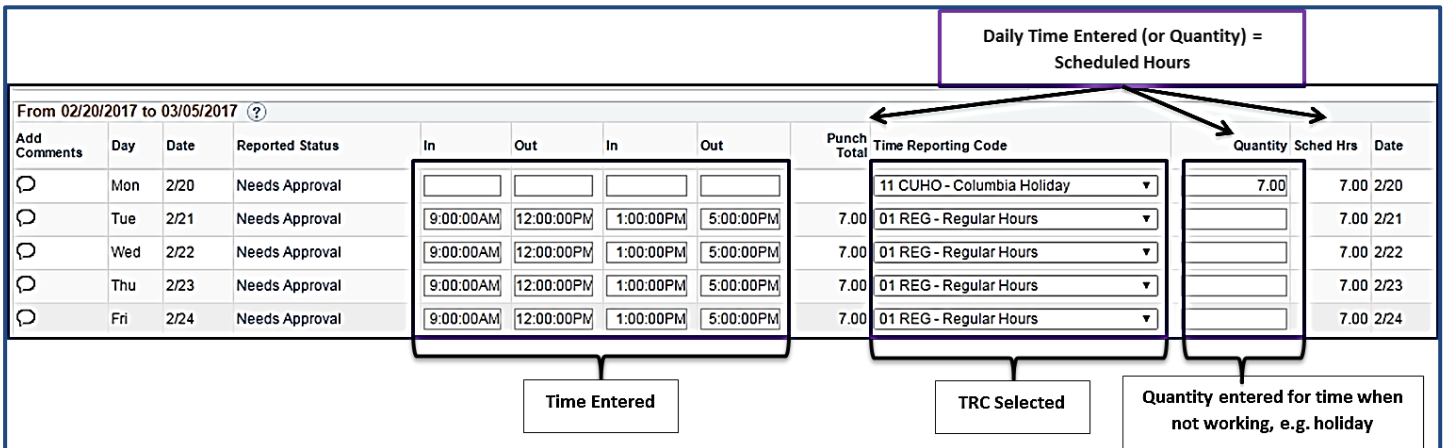
Log in to PAC Time and Absence

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

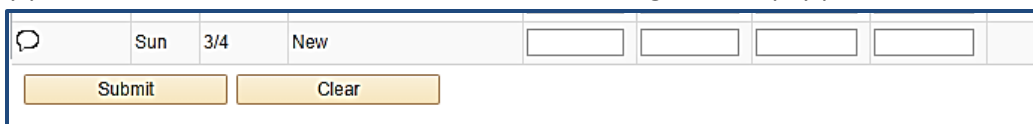
3. Adding a Comment

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.



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 Pay Used**

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 specific 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 (TLB/PosMgmt) on 03/30/17 at 6:43 PM. The window also shows the entry title: '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)**

July 2019 – June 2020 Bi-Weekly PAC Timesheet Schedule

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
Friday, July 05, 2019	Friday, July 05, 2019	06/24/2019	07/07/2019	07/12/2019	07/09/2019 – Personal/Sick*
Friday, July 19, 2019	Friday, July 19, 2019	07/08/2019	07/21/2019	07/26/2019	07/23/2019 – Personal/Sick*
					08/02/2019 – Vacation**
Friday, August 02, 2019	Friday, August 02, 2019	07/22/2019	08/04/2019	08/09/2019	08/06/2019 – Personal/Sick*
Friday, August 16, 2019	Friday, August 16, 2019	08/05/2019	08/18/2019	08/23/2019	08/20/2019 – Personal/Sick*
Wednesday, August 28, 2019	Wednesday, August 28, 2019	08/19/2019	09/01/2019	09/06/2019	09/03/2019 – Personal/Sick*
					09/05/2019 – Vacation**
Friday, September 13, 2019	Friday, September 13, 2019	09/02/2019	09/15/2019	09/20/2019	09/17/2019 – Personal/Sick*
Friday, September 27, 2019	Friday, September 27, 2019	09/16/2019	09/29/2019	10/04/2019	10/01/2019 – Personal/Sick*
					10/03/2019 – Vacation**
Friday, October 11, 2019	Friday, October 11, 2019	09/30/2019	10/13/2019	10/18/2019	10/15/2019 – Personal/Sick*
Friday, October 25, 2019	Friday, October 25, 2019	10/14/2019	10/27/2019	11/01/2019	10/29/2019 – Personal/Sick*
					11/04/2019 – Vacation**
Friday, November 08, 2019	Friday, November 08, 2019	10/28/2019	11/10/2019	11/15/2019	11/12/2019 – Personal/Sick*
Tuesday, November 19, 2019	Tuesday, November 19, 2019	11/11/2019	11/24/2019	11/27/2019	11/22/2019 – Personal/Sick*
					12/03/2019 – Vacation**
Friday, December 06, 2019	Friday, December 06, 2019	11/25/2019	12/08/2019	12/13/2019	12/10/2019 – Personal/Sick*
Wednesday, December 18, 2019	Wednesday, December 18, 2019	12/9/2019	12/22/2019	12/27/2019	12/23/2019 – Personal/Sick*
					01/04/2020 – Vacation**

Notes:

- The highlighted pay period has a 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 City Sick Leave.
- **Vacation time earned is applied to the employee’s balance at the beginning of the following month

July 2019 – June 2020 Bi-Weekly PAC Timesheet Schedule

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
Friday, January 03, 2020	Friday, January 03, 2020	12/23/2019	01/05/2020	01/10/2020	01/07/2020 – Personal/Sick*
Wednesday, January 15, 2020	Wednesday, January 15, 2020	01/06/2020	01/19/2020	01/24/2020	01/21/2020 – Personal/Sick* 02/04/2020 – Vacation**
Friday, January 31, 2020	Friday, January 31, 2020	01/20/2020	02/02/2020	02/07/2020	02/04/2020 – Personal/Sick*
Friday, February 14, 2020	Friday, February 14, 2020	02/03/2020	02/16/2020	02/21/2020	02/18/2020 – Personal/Sick* 03/03/2020 – Vacation**
Friday, February 28, 2020	Friday, February 28, 2020	02/17/2020	03/01/2020	03/06/2020	03/03/2020 – Personal/Sick*
Friday, March 13, 2020	Friday, March 13, 2020	03/02/2020	03/15/2020	03/20/2020	03/17/2020 – Personal/Sick*
Friday, March 27, 2020	Friday, March 27, 2020	03/16/2019	03/29/2020	04/03/2020	04/02/2020 – Personal/Sick* 04/02/2020 – Vacation**
Friday, April 10, 2020	Friday, April 10, 2020	03/30/2020	04/12/2020	04/17/2020	04/14/2020 – Personal/Sick*
Friday, April 24, 2020	Friday, April 24, 2020	04/13/2020	04/26/2020	05/01/2020	04/28/2020 – Personal/Sick* 05/02/2020 – Vacation**
Friday, May 08, 2020	Friday, May 08, 2020	04/27/2020	05/10/2020	05/15/2020	05/12/2020 – Personal/Sick*
Wednesday, May 20, 2020	Wednesday, May 20, 2020	05/11/2020	05/24/2020	05/29/2020	05/26/2020 – Personal/Sick* 06/02/2020 – Vacation**
Friday, June 05, 2020	Friday, June 05, 2020	05/25/2020	06/07/2020	06/12/2019	06/09/2020 – Personal/Sick*
Friday, June 19, 2020	Friday, June 19, 2020	06/08/2020	06/21/2020	06/26/2020	06/23/2020 – Personal/Sick* 07/02/2020 – Vacation**

Notes:

- The highlighted pay period has a 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 City Sick Leave.
- **Vacation time earned is applied to the employee's balance at the beginning of the following month

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 Faculty and Staff Self-Service, click on the link to "**View your Direct Deposit Information**".
5. Please have your routing and account number handy.
6. If you are direct depositing into one account, select "**Add Account**"
 - A. From the dropdown menu, select your account type
 - B. Deposit type is "**Percent**"
 - C. Amount or Percent is "**100**"
 - D. Deposit order is "**1**"