Faculty New Hire Forms and Procedures

If you have been offered an adjunct faculty position to develop and/or teach an LTU Online course, you must complete LTU new hire forms found in the Lawrence Tech Faculty New Hire Package and return the forms package to the LTU Online office. This Adobe Acrobat® document contains the following forms:

- A Lawrence Tech employment application and recruitment survey
- A Lawrence Tech direct deposit form (all LTU Online faculty must use direct deposit)
- A federal I-9 employment eligibility verification form (please note that you will need to attach photocopies of required documents when you submit your I-9 form)
- A federal W-4 employee withholding allowance form
- A State of Michigan W-4 employee withholding allowance form (to be completed even if you are residing outside of Michigan; no Michigan taxes will be withheld for residents in states with reciprocal agreements: Wisconsin, Indiana, Kentucky, Illinois, Ohio, Minnesota)

Please complete all forms and return them along with required photocopy documentation by postal mail or FAX to:

FAX 248-204-2389

Mailing Address:
LTU Online
Lawrence Technological University
21311 Civic Center Drive
eLearning Suite
Southfield, MI 48076

Once all documents have been received, LTU Online will work with appropriate University offices to establish your status as an adjunct faculty member. Your status cannot be established until all forms are received.

You will receive separate contracts for course development or instruction as necessary. Compensation will be processed as follows for these contracts:

- Contracts for course development are paid 50% upon initiation of the course development work plan, and 50% upon conclusion of the course review/refresh process which occurs at the end of the first semester in which the course is taught. Only two payments are made for course development.
- Contracts for course instruction are paid bimonthly on the 15th and 30th of each month during the semester in which the course is taught. The first payment will be processed in the first payroll period after the teaching contract has been submitted to Lawrence Tech and appropriate signatures are obtained. The last payment will be made in the last payroll period of the appropriate semester.
- Lawrence Tech will not withhold state taxes for non-Michigan residents. Please make arrangements for pre-payment of applicable state taxes according to the regulations of your state of residence. Please see the Federation of Tax Administrators web site for links to tax information and forms for all 50 states.

Please call the LTU Online office at 248-203-2380 or e-mail elearning@ltu.edu if you have any questions regarding completion of the new hire form package or about payroll processing.

Office of Human Resources
21000 West Ten Mile Road
Southfield, MI 48075-1058
800.CALL.LTU or 248.204.2151
www.ltu.edu

APPLICATION FOR EMPLOYMENT

Notice of Non-Discriminatory Policy
Lawrence Technological University adheres and conforms to all federal, state, and local civil rights regulations, statutes, and ordinances. No person, student, faculty, or staff member will knowingly be discriminated against relative to the above statutes. Lawrence Technological University is an Equal Opportunity Employer.

Notice of Disability Services
In compliance with Section 504 and the Americans with Disabilities Act (ADA), those applicants requiring reasonable accommodation to the application and/or interview process should notify the Office of Human Resources for assistance.

Inquiries or complaints may be addressed to the Office of Human Resources; please call 248.204.2151 for assistance.

Position you are applying for: _____ **Today's date:** _____

Desired annual salary or rate $_____ **Date available to start if hired:** _____

1 Personal Information

Name _____
Last First Middle Initial

Mailing Address _____
Street City State Zip

Telephone _____
Home Business Alternate

Social Security No._____ Email Address _____

Type of employment desired? *(Check all that apply)* ❑ Full-time ❑ Part-time ❑ Temporary ❑ Day ❑ Evening

Have you previously been employed by Lawrence Tech? ❑ Yes ❑ No If yes, supervisor's name: _____

Referral source: ❑ Advertisement ❑ Employment Agency ❑ Associate ❑ LTU Website ❑ LTU Employee ❑ Other _____

Verification of U.S citizenship or immigration status is required prior to employment.

Are you currently legally eligible to work in the United States? ❑ Yes ❑ No If yes, check one box below
❑ Unrestricted ❑ Practical training only

Are you 18 years or older? ❑ Yes ❑ No If you are under 18, can you furnish a work permit if it is required? ❑ Yes ❑ No

Can you perform the essential functions of the job applied for, with or without a reasonable accommodation? ❑ Yes ❑ No

Note: The position for which you are applying may require a security clearance. The fact that you admit to a conviction record does not necessarily mean that your application will be rejected or that you will be barred from employment. However, if a false answer is found at any time after you are on the job, you will be dismissed.

Have you been convicted of or pleaded guilty to a felony? ❑ No ❑ Yes (If yes, explain) _____

_____

Are there any felony charges pending against you? ❑ No ❑ Yes (If yes, explain) _____

_____

Do you have a valid driver's license? ❑ No ❑ Yes Licence No._____ State_____

Person to be notified in case of emergency: Name _____
Last First

Address _____
Street City State Zip

Telephone_____
Home Business

2 Academic and Professional Preparation

Are you a high school graduate? ❑ Yes ❑ No ❑ GED or equivalent Name of school: _____

Did you attend school under your present name? ❑ Yes ❑ No If no, please give name _____

List institution(s) attended (college, university, trade, vocational/technical, business, military, etc.)

Name and Address of Institution(s)	No. of Years Completed	Degree, Diploma, or Certifications Earned	Major Field of Study

Please list other skills/abilities or special training that you feel would qualify you for this position: _____

Note: Consideration of application cannot be completed until the Office of Human Resources receives **Official Transcripts** of academic credentials.

3 Work Experience

List work experience beginning with the most recent. If additional space is needed, attach additional sheet(s) or your resume.

Dates (Mo./Yr.)		Employer #1	Annual Wage or Hourly Rate of Pay	Job Title
From	To	Name and Address of Employer		
Part Time ❑	Full Time ❑			
Supervisor's name and telephone number				May we contact this employer? ❑ Yes ❑ No
Description of the work you performed				
Reason for leaving				

Dates (Mo./Yr.)		Employer #2	Annual Wage or Hourly Rate of Pay	Job Title
From	To	Name and Address of Employer		
Part Time ❑	Full Time ❑			
Supervisor's name and telephone number				May we contact this employer? ❑ Yes ❑ No
Description of the work you performed				
Reason for leaving				

Work Experience (cont.)

Dates (Mo./Yr.)		Employer #3	Annual Wage or Hourly Rate of Pay	Job Title
From	To	Name and Address of Employer		
Part Time ❑	Full Time ❑			
Supervisor's name and telephone number				May we contact this employer? ❑ Yes ❑ No
Description of the work you performed				
Reason for leaving				

Dates (Mo./Yr.)		Employer #4	Annual Wage or Hourly Rate of Pay	Job Title
From	To	Name and Address of Employer		
Part Time ❑	Full Time ❑			
Supervisor's name and telephone number				May we contact this employer? ❑ Yes ❑ No
Description of the work you performed				
Reason for leaving				

4 Teaching Experience

Section 4 to be completed by faculty applicants only. Non-teaching applicants continue with Section 5.

Name and Address of Institution	Subject(s) Taught	Dates (Mo./Yr.)	
		From	To

List additional courses/areas you are qualified to teach _____

_____

List areas of competency in research or creative activity _____

_____

Note: Please attach a **curriculum vita** with information that will assist the University in determining your qualifications for appointment to a teaching position.

5 Veteran Information

List branch, rank, and special training received in the Armed Forces _____

6 Professional References (Excluding Relatives)

Name and Address	Occupation	Years Associated	Phone Number(s)

AUTHORIZATION

I certify that the facts contained in this application are true and complete to the best of my knowledge and understand that falsified statements on this application shall be grounds for dismissal. I authorize investigation of all statements contained herein. I authorize that the references listed above may provide you with any and all information concerning my previous employment and any pertinent information they may have, personal or otherwise. I am aware that, if hired, my employment is subject to the current *Faculty* or *Staff and Administrators Handbook* upon my receipt of such document.

I understand that the information that has been provided will be kept in confidence by Lawrence Technological University, its agents, and employees. I understand that the results of the information obtained as authorized by me in this document will not be released to any third party without my authorization or upon legal operation of law or court order.

AT-WILL STATUS

I agree that either party may terminate the employment relationship, with or without cause, at any time, for any reason, and I further accept that this agreement may be changed by the President and the Executive Vice President/Provost. I agree that I shall be bound by the University's other rules, policies, regulations, and the terms and conditions of employment as they are from time to time changed and that no additional obligations can be imposed by me on the University except those which have been acknowledged, in writing, by the President and the Executive Vice President/Provost. I further agree that my employment is conditional upon satisfactory completion of documentation as required by the Immigration Reform and Control Act of 1986.

SIGNATURE OF APPLICANT_____ **DATE**_____

Please keep this survey separate from the Application for Employment and return it directly to the Office of Human Resources.

Office of Human Resources
21000 West Ten Mile Road
Southfield, MI 48075-1058
800.CALL.LTU or 248.204.2151
www.ltu.edu

RECRUITMENT SURVEY

Thank you for your interest in employment at Lawrence Technological University and for completing this survey.

Name _____
Last First Middle Initial

Social Security No. _____ Desired Salary _____

Position applying for: _____

Referral source: ❑ Advertisement ❑ Employment Agency ❑ Associate ❑ LTU Website ❑ LTU Employee ❑ Other _____

Federal government regulations require Lawrence Technological University to maintain records of job applicants by gender and race. Providing this information below is strictly voluntary on your part and will be kept confidential by the University. Disclosure or refusal to provide this information will not subject you to any adverse treatment. To ensure that all applicants are treated fairly, this survey will be kept separate from your Application for Employment.

Gender:

❑ Female ❑ Male

Ethnicity (check one):

❑ **American Indian or Alaskan Native.** All persons having origins in any of the original peoples of North America and who maintain cultural identification through tribal affiliation or community recognition.

❑ **African-American (non-Hispanic).** All persons having origins in the Black racial groups of Africa.

❑ **White (non-Hispanic).** All persons having origins in any of the original peoples of Europe, North Africa, or the Middle East.

❑ **Hispanic.** All persons of Mexican, Puerto Rican, Cuban, Central or South American, or other Spanish culture or origin, regardless of race.

❑ **Asian or Pacific Islander.** All persons having origins in any of the original peoples of the Far East, Southeast Asia, Indian subcontinent, or Pacific Islands. This area includes, for example, China, Japan, Korea, the Philippine Islands, American Samoa, India, and Vietnam.

❑ **Other.** (Please specify.) _____

Citizenship (check one):

❑ U.S. Citizen

❑ Non-Citizen/Permanent Visa

❑ Non-Citizen/Student Visa

❑ Non-Citizen/Not Permanent or Student Visa

❑ Resident Alien

Notice of Non-Discriminatory Policy
Lawrence Technological University adheres and conforms to all federal, state, and local civil rights regulations, statutes, and ordinances. No person, student, faculty, or staff member will knowingly be discriminated against relative to the above statutes. Lawrence Technological University is an Equal Opportunity Employer.

Notice of Disability Services
In compliance with Section 504 and the Americans with Disabilities Act (ADA), those applicants requiring reasonable accommodation to the application and/or interview process should notify the Office of Human Resources for assistance.

Inquiries or complaints may be addressed to the Office of Human Resources; please call 248.204.2151 for assistance.

PAYROLL DIRECT DEPOSIT FORM

Check One: ☐ New Request ☐ Change ☐ Cancel

In lieu of issuing a payroll check, the University will make a direct deposit to an account of your choice. Please note that your payroll amount may be directly deposited into more than one account. Attach a sample check (or, if a savings account, a savings account form with the account number and bank routing number) for the bank account. Write "**VOID**" on any sample forms submitted. This form may be duplicated if multiple accounts are requested.

AUTHORIZATION AGREEMENT FOR AUTOMATIC DEPOSIT (CREDITS)

1 Bank Name/City/State _____

Routing Transit # _____ Account # _____

☐ Checking ☐ Savings

Deposit Amount $ _____ OR Deposit % _____ OR ☐ Entire Net Amount

2 Bank Name/City/State _____

Routing Transit # _____ Account # _____

☐ Checking ☐ Savings

Deposit Amount $ _____ OR Deposit % _____ OR ☐ Entire Net Amount

3 Bank Name/City/State _____

Routing Transit # _____ Account # _____

☐ Checking ☐ Savings

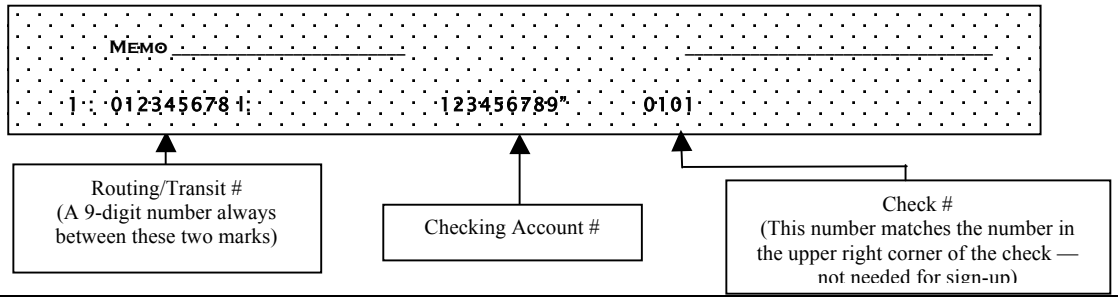
Deposit Amount $ _____ OR Deposit % _____ OR ☐ Entire Net Amount

In signing this form, I authorize Lawrence Technological University and my Financial Institution(s), identified above, to automatically deposit my pay each payday to the account(s) designated. Adjusting entries to correct error(s) are also authorized. This form supersedes any prior direct deposit authorizations previously signed by me.

Employee Name _____ Banner ID # _____

Signature _____ Date _____

Sample Check



MI-W4

(Rev. 8-08)

EMPLOYEE'S MICHIGAN WITHHOLDING EXEMPTION CERTIFICATE
STATE OF MICHIGAN - DEPARTMENT OF TREASURY

This certificate is for Michigan income tax withholding purposes only. You must file a revised form within 10 days if your exemptions decrease or your residency status changes from nonresident to resident. Read instructions below before completing this form.

Issued under P.A. 281 of 1967.

▶ **1.** Social Security Number

▶ **2.** Date of Birth

▶ **3.** Type or Print Your First Name, Middle Initial and Last Name

4. Driver License Number

Home Address (No., Street, P.O. Box or Rural Route)

City or Town | State | ZIP Code

▶ **5.** Are you a new employee?

☐ Yes If Yes, enter date of hire . . . .

☐ No

6. Enter the number of personal and dependent exemptions you are claiming ..... ▶ **6.**

7. Additional amount you want deducted from each pay (if employer agrees) ..... 7. $ .00

8. I claim exemption from withholding because (does not apply to nonresident members of flow-through entities - see instructions):

a. ☐ A Michigan income tax liability is not expected this year.

b. ☐ Wages are exempt from withholding. Explain: _____

c. ☐ Permanent home (domicile) is located in the following Renaissance Zone: _____

EMPLOYEE:
If you fail or refuse to file this form, your employer must withhold Michigan income tax from your wages without allowance for any exemptions. Keep a copy of this form for your records.

INSTRUCTIONS TO EMPLOYER:
Employers must report all new hires to the State of Michigan. Keep a copy of this certificate with your records. If the employee claims 10 or more personal and dependent exemptions or claims a status exempting the employee from withholding, you must file their original MI-W4 form with the Michigan Department of Treasury. Mail to: New Hire Operations Center, P.O. Box 85010; Lansing, MI 48908-5010.

Under penalty of perjury, I certify that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled. If claiming exemption from withholding, I certify that I anticipate that I will not incur a Michigan income tax liability for this year.

9. Employee's Signature

▶ Date

Employer: Complete lines 10 and 11 before sending to the Michigan Department of Treasury.

10. Employer's Name, Address, Phone No. and Name of Contact Person

▶ **11.** Federal Employer Identification Number

INSTRUCTIONS TO EMPLOYEE

You must submit a Michigan withholding exemption certificate (form MI-W4) to your employer on or before the date that employment begins. If you fail or refuse to submit this certificate, your employer must withhold tax from your compensation without allowance for any exemptions. Your employer is required to notify the Michigan Department of Treasury if you have claimed 10 or more personal and dependent exemptions or claimed a status which exempts you from withholding.

You MUST file a new MI-W4 within 10 days if your residency status changes or if your exemptions decrease because: a) your spouse, for whom you have been claiming an exemption, is divorced or legally separated from you or claims his/her own exemption(s) on a separate certificate, or b) a dependent must be dropped for federal purposes.

Line 5: If you check "Yes," enter your date of hire (mo/day/year).

Line 6: Personal and dependent exemptions. The total number of exemptions you claim on the MI-W4 may not exceed the number of exemptions you are entitled to claim when you file your Michigan individual income tax return.

If you are married and you and your spouse are both employed, you both may not claim the same exemptions with each of your employers.

If you hold more than one job, you may not claim the same exemptions with more than one employer. If you claim the same exemptions at more than one job, your tax will be under withheld.

Line 7: You may designate additional withholding if you expect to owe more than the amount withheld.

Line 8: You may claim exemption from Michigan income tax withholding ONLY if you do not anticipate a Michigan income tax liability for the current year because all of the following exist: a) your employment is less than full time, b) your personal and dependent exemption allowance exceeds your annual compensation, c) you claimed exemption from federal withholding, d) you did not incur a Michigan income tax liability for the previous year. You may also claim exemption if your permanent home (domicile) is located in a Renaissance Zone. Members of flow-through entities may not claim exemption from nonresident flow-through withholding. For more information on Renaissance Zones call the Michigan Tele-Help System, 1-800-827-4000. Full-time students that do not satisfy all of the above requirements cannot claim exempt status.

Web Site
Visit the Treasury Web site at:
www.michigan.gov/businesstax

Form W-4 (2010)

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. If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2010 expires February 16, 2011. See Pub. 505, Tax Withholding and Estimated Tax.

Note. You cannot claim exemption from withholding if (a) your income exceeds $950 and includes more than $300 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on his or her tax return.

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 919, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 919 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 919 for details.

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

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the amount you are having withheld compares to your projected total tax for 2010. See Pub. 919, especially if your earnings exceed $130,000 (Single) or $180,000 (Married).

Personal Allowances Worksheet (Keep for your records.)

A Enter "1" for **yourself** if no one else can claim you as a dependent . . . . . **A** _____

B Enter "1" if:
- You are single and have only one job; or
- You are married, have only one job, and your spouse does not work; or
- Your wages from a second job or your spouse's wages (or the total of both) are $1,500 or less.

. . **B** _____

C Enter "1" for your **spouse.** But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) . . . . . **C** _____

D Enter number of **dependents** (other than your spouse or yourself) you will claim on your tax return . . . . . **D** _____

E Enter "1" if you will file as **head of household** on your tax return (see conditions under **Head of household** above) . **E** _____

F Enter "1" if you have at least $1,800 of **child or dependent care expenses** for which you plan to claim a credit . . **F** _____
(**Note.** Do **not** include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)

G **Child Tax Credit** (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information.
- If your total income will be less than $61,000 ($90,000 if married), enter "2" for each eligible child; then **less** "1" if you have three or more eligible children.
- If your total income will be between $61,000 and $84,000 ($90,000 and $119,000 if married), enter "1" for each eligible child plus "1" **additional** if you have six or more eligible children. **G** _____

H Add lines A through G and enter total here. (**Note.** This may be different from the number of exemptions you claim on your tax return.) ▶ **H** _____

For accuracy, **complete all worksheets that apply.**
- If you plan to **itemize or claim adjustments to income** and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
- If you have **more than one job** or are **married and you and your spouse both work** and the combined earnings from all jobs exceed $18,000 ($32,000 if married), see the **Two-Earners/Multiple Jobs Worksheet** on page 2 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 below.

Cut here and give Form W-4 to your employer. Keep the top part for your records.

Form **W-4**
Department of the Treasury
Internal Revenue Service

Employee's Withholding Allowance Certificate

▶ **Whether you are 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.**

OMB No. 1545-0074
2010

1 Type or print your first name and middle initial.	Last name	**2 Your social security number**
Home address (number and street or rural route)	**3** ☐ Single ☐ Married ☐ Married, but withhold at higher Single rate. **Note.** If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.	
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 1-800-772-1213 for a replacement card.** ▶ ☐	

5 Total number of allowances you are claiming (from line **H** above **or** from the applicable worksheet on page 2) **5** _____

6 Additional amount, if any, you want withheld from each paycheck . . . . . **6** $

7 I claim exemption from withholding for 2010, and I certify that I meet **both** of the following conditions for exemption.
- 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
(Form is not valid unless you sign it.) ▶ **Date** ▶

8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)	**9** Office code (optional)	**10** Employer identification number (EIN)

Deductions and Adjustments Worksheet

Note. Use this worksheet *only* if you plan to itemize deductions, claim certain credits, adjustments to income, or an additional standard deduction.

1 Enter an estimate of your 2009 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 2009, you may have to reduce your itemized deductions if your income is over $166,800 ($83,400 if married filing separately). See *Worksheet 2* in Pub. 919 for details.) . . 1 $ _____

2 Enter: { $11,400 if married filing jointly or qualifying widow(er) / $ 8,350 if head of household / $ 5,700 if 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 2009 adjustments to income and any additional standard deduction. (Pub. 919) . . . . . 4 $ _____

5 **Add** lines 3 and 4 and enter the total. (Include any amount for credits from *Worksheet 8* in Pub. 919.) . 5 $ _____

6 Enter an estimate of your 2009 nonwage income (such as dividends or interest) . . . . . 6 $ _____

7 **Subtract** line 6 from line 5. If zero or less, enter "-0-" . . . . . 7 $ _____

8 **Divide** the amount on line 7 by $3,500 and enter the result here. Drop any fraction . . . . . 8 _____

9 Enter the number from the **Personal Allowances Worksheet,** line H, page 1 . . . . . 9 _____

10 **Add** lines 8 and 9 and enter the total here. If you plan to use the **Two-Earners/Multiple Jobs Worksheet,** also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4, line 5, page 1 10

Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)

Note. Use this worksheet *only* if the instructions under line H on page 1 direct you here.

1 Enter the number from line H, page 1 (or from line 10 above if you used the **Deductions and Adjustments Worksheet**) 1 _____

2 Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here. **However,** if you are married filing jointly and wages from the highest paying job are $50,000 or less, do not 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 4–9 below to calculate 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 2009. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2008. 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

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
$0 - $4,500	0	$0 - $6,000	0
4,501 - 9,000	1	6,001 - 12,000	1
9,001 - 18,000	2	12,001 - 19,000	2
18,001 - 22,000	3	19,001 - 26,000	3
22,001 - 26,000	4	26,001 - 35,000	4
26,001 - 32,000	5	35,001 - 50,000	5
32,001 - 38,000	6	50,001 - 65,000	6
38,001 - 46,000	7	65,001 - 80,000	7
46,001 - 55,000	8	80,001 - 90,000	8
55,001 - 60,000	9	90,001 - 120,000	9
60,001 - 65,000	10	120,001 and over	10
65,001 - 75,000	11		
75,001 - 95,000	12		
95,001 - 105,000	13		
105,001 - 120,000	14		
120,001 and over	15		

Table 2

Married Filing Jointly		All Others	
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 - $65,000	$550	$0 - $35,000	$550
65,001 - 120,000	910	35,001 - 90,000	910
120,001 - 185,000	1,020	90,001 - 165,000	1,020
185,001 - 330,000	1,200	165,001 - 370,000	1,200
330,001 and over	1,280	370,001 and over	1,280

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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.