FULL-TIME STRS EMPLOYEES ITEMS REQUIRED TO COMPLETE EMPLOYMENT PROCESS

- 1. Official College Transcript(s) copies will not be accepted
- 2. Current Teaching License
- 3. Application
- 4. Copy of Driver's License
- 5. Copy of Social Security Card
- 6. Federal Withholding Form W-4
- 7. State Withholding Form IT-4
- 8. Public School District of Residence Form
- 9. STRS Retirement Form
- 10. Employment Eligibility Verification Form I-9
- 11. Authorization for Automatic Deposits
- 12. Statement Concerning Your Employment in a Job Not Covered by Social Security
- 13. FMLA Employee Rights and Responsibilities
- 14. Verification of Employment/Accumulated Sick Leave Form (make copies as needed)
- 15. Acknowledgement of receipt of Auditor of State fraud reporting-system information
- 16. *BCI and FBI Report, dated within one year

Before you can be placed on our salary schedule you must return your current teaching license, college transcripts, and Verification of Employment Forms for each school in which you have been employed.

*The Morrow County Sheriff's Office, located at 101 Home Road, Mt. Gilead, will provide the fingerprinting service and send the appropriate form to BCI and FBI for the background check. They are providing fingerprinting on Tuesday, Wednesday, and Thursday from 8 a.m. to 3 p.m. Call 419-946-4444 if you have any additional questions. The cost for the BCI check is \$25.00 and \$30.00 for the FBI check. If you wish to have the BCI and FBI done the cost is \$55.00 for both. A driver's license or state identification is required at time of fingerprinting.

Please send these items to Teri Gray at the Mt. Gilead Board of Education Office, 145 North Cherry Street, Mt. Gilead as soon as possible. If you go to www.mgschools.org you can find the school calendar and payroll schedule.

Thank you for your assistance and welcome to Mt. Gilead Schools.



Mt. GILEAD EXEMPTED VILLAGE SCHOOLS

Mt. Gilead Exempted Schools 145 N. Cherry St. Mt. Gilead, Ohio 43338

> Ph: (419) 946-1646 Fax: (419) 946-3651

| | <u>.</u> | | | |
|----------------------------|----------|----------------|-------|------|
| 1 2 3 4 5 6 | | Teaching Field | Name | |
| FOR | OÈFI | CE LIS | SE ON | ll V |

Name Social Security No. Middle or Maiden Name PERSONAL DATA Home Phone ______Area Code Present Address Number Business-Phone Area Code State To assist in maintaining contact with me, here is the name, address and phone number of a person through whom I may be reached: Phone number _______Area Code Name of contact person Address of contact person Level Preferred: [please indicate your 1st, 2nd and 3rd choice of grade levels] ___ Elementary ____ Middle School Position preferred: [please include subject and/or grade level] 1st Choice _ 2nd Choice _ 3rd Choice ____ List other subjects you are qualified to teach: List any activities you are willing to direct, i.e. plays; debate, school clubs, etc. ___ List any sports you are willing to coach, i.e. intramurals, volleyball, football, etc. _ Please indicate preference[s] for assignment: [check all that apply] [] Substitute [] Tutor [] Part Time [] Summer School [] Adult Education I will be available to start teaching: Note: Please submit a photocopy of all of your Ohio teaching certificates with this application. [If certificate is pending, please indicate expected date of issuance.] Name of Ohio Teaching Date Date of Certificate Subjects or Grades Certificates you hold Issued Expiration Number .. Appearing on Certificate

If yes please give date

| My tràining is as follows: | | • | ì | |
|----------------------------|----|-------|-----|--------|
| [Please list most current | ed | ucati | ion | first. |

| Name of Institution and Location | Years Comp. | Date & Degrees Earned | Major/Minor | Semester Hours Beyond Graduation Completed in Process |
|-------------------------------------|----------------|-----------------------------|-------------|---|
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I completed my student teaching experience at:

| | Name of School City and State | Grades and Subjects Taught | Cooperating Teacher/Phone No. | Dates |
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Include all contracted positions you have held as a certified teacher List chronologically with most recent positions first. In Ohio, 120 or more days experience in the same school year equals one year.

| | Name of School/Addr (zip code) | ess | | Principal's Nam Phone No. | ne/ | - 7 | ades, Subjects Taught, end ed Assignments | From | Dates To | Total Years |
|----------|---------------------------------------|---------|-------------|------------------------------|---------|----------|---|----------|-------------|----------------|
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| Are you presently under contact? | []Yes | [].No. | if yes, | with whom | School Sy | stem | | - | | <u></u> ; |
|---|-----------------|-----------------|-----------|-----------|--------------------|-------|-------|------|-----------------|-------------|
| Have you been employed under a cont | inuing contract | in Ohio? [] Yes | [] No | | | - | | | | |
| My continuing contract was granted the Have you ever been discharged or req | School System | | position? | [] Yes | [] No _. | · . | on | Dete | | |
| If so, explain | | | ; | · · · · · | | | · · · | | | |
| Have you ever been interviewed for a p [Do not answer yes if it was a co | | | | [] Yes | · . | [] No | | | ٠. | |

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| I acknowledge being inform a set of fingerprints and sal for the cost of the records charge the school district a | tisfactorily pass a c check such amount | riminal reco as the Buri | rds check if I com eau of Criminal Ide | e under fina Intification a | l consider nd Investi | ation för empl | loyment. I rec | ognize that | : I will be | charged | ide: |
| I hereby authorize Mt. Gilea | d Schools to obtain | from my foi | rmer employers a | ll data need | ed to supp | ort this applic | etion. | | | • | : |
| I represent that all informat should the employer discove- ment on that ground. Have you ever been convict | er that I have falsific | ed any such | h this application i information, I will If yes, explain | not be hired | or, if alres | idy hired, will l | ny knowledge be subjected | . I further r to terminat | ecognize ion from | tḥat, employ- | ·. · |
| , into Ann men' pour courters | | ٠. | ., , ==, ==, ==== | | ., . | | * | | • | | • |
| · | · · | | | | | | | | | <u> </u> | <u> </u> |
| Applicant's Signature | | | ··· | | | • | Dat | 8 | | | _ |
| It is the policy of the Mt. Gile national origin, age, bex, or | | tion that the | best qualified ap | plicant shall | be selecte | d for each po | sition withou | t regard to | race, col | or religio | |
| | | | | | | | | | | | |

| READ CAREFULLY BEFORE SIGNING |
|--|
| I agree that any claim or lawsuit relating to my service with Mount Gilead Exempted Village Schools must be filed no more than six (6) months after the date of the employment action that is the subject of the claim or lawsuit. I waive any statute of limitations to the contrary. |
| This application will be considered active for twelve (12) months from the date filed. If you are hired, it becomes part of your official employment record. |
| |

Date

Equal Opportunity: In accordance with Title VI, Title IX and Section 504 of the Rehabilitation Act of 1973, the Mount Gilead Exempted Village School District Board of Education has a policy prohibiting discrimination against any person on the basis of sex, race, religion, disability, age or national origin.

Applicant's Signature

Office for Civil Rights, Cleveland Office U.S. Department of Education Bank One Center, Suite 750 600 Superior Avenue East Cleveland, OH 44114-2611 (216)522-4970 TDD: (216)522-4944

Department of the Treasury Internal Revenue Service

Employee's Withholding Certificate

OMB No. 1545-0074

► Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.

▶ Give Form W-4 to your employer.▶ Your withholding is subject to review by the IRS.

| Personal Information City or town, state, and ZIP code Complete Steps 2-4 Sate Stop-72-1213 or go to www.ssa.gov. Complete filling separately In many on your social security card? If not, to ensure you go read or cedit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov. Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who car claim exemption from withholding, when to use the estimator at www.irs.gov/W4App, and privacy. Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs. Do only one of the following. (a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3-4); or (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This | Step 1: | (a) First name and middle initial | Last name | | (b) Coolar Scourty Hambor | | | | | | | | |
|--|-------------------------------|--|---|---|--------------------------------------|--|--|--|--|--|--|--|--|
| Stage of Married filing separately Start at 900-772-1215 or go to Namination Namination | Personal | Address | ► Does your name match the name on your social security card? If not, to ensure you get | | | | | | | | | | |
| Married filing jointly or Qualifying widow(er) Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual Complete Steps 2—4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who car claim exemption from withholding, when to use the estimator at www.irs.gov/IWAApp, and privacy. Step 2: Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs. Do only one of the following. (a) Use the estimator at www.irs.gov/IWAApp for most accurate withholding for this step (and Steps 3—4); or (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or (c) if there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld . | Information | City or town, state, and ZIP code | | credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov. | | | | | | | | | |
| Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who car claim exemption from withholding, when to use the estimator at www.irs.gov/W4App, and privacy. Step 2: Complete this step if you (1) hold more than one job at a time, or (2) are married filling jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs. Do only one of the following. (a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3-4); or (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or) bus the fall of these jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld. TIP: To be accurate, submit a 2022 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator. Complete Steps 3-4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(b) on the Form W-4 for the highest paying job.) Step 3: If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): Multiply the number of qualifying children under age 17 by \$2,000 \rightarrow \frac{1}{2}\$ Multiply the number of other dependents by \$500 \rightarrow \frac{1}{2}\$ Add the amounts above and enter the total here (b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here (c) Extra withholding. Enter any additional tax you want withheld each pay period . Step 5: Under penalties of perjury, I declare that this certificate, to the best of my knowledge and bellef, is true, correct, and complete. | | (c) Single or Married filing separately | | | | | | | | | | | |
| Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who car claim exemption from withholding, when to use the estimator at www.irs.gov/W4App, and privacy. Step 2: Multiple Jobs or Spouse Works (a) Use the estimator at www.irs.gov/W4App, for most accurate from all of these jobs. Do only one of the following. (a) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld. TIP: To be accurate, submit a 2022 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator. Complete Steps 3-4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(c) on the Form W-4 for the highest paying job.) Step 3: If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): Multiply the number of other dependents by \$500 Add the amounts above and enter the total here Worting and income here. This may include interest, dividends, and retirement income (b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, enter the amount of other income here. This may include interest, dividends, and retirement income (c) Extra withholding. Enter any additional tax you want withheld each pay period . 4(b) \$ 4(c) \$ Under penalties of perjury, I declare that this certificate, to the best of my knowledge and bellef, Is true, correct, and complete. | | | | | | | | | | | | | |
| Step 2: Multiple Jobs or Spouse Works (a) Use the estimator at www.irs.gov/W4App, and privacy. Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs. Do only one of the following. (a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3–4); or (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or (c) if there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld. ► □ TIP: To be accurate, submit a 2022 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator. Complete Steps 3-4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(b) on the Form W-4 for the highest paying job.) Step 3: If your total income will be \$200,000 or less (\$400,000 or less if married filling jointly): Multiply the number of qualifying children under age 17 by \$2,000 ▶ \$ Multiply the number of other dependents by \$500 . ▶ \$ Add the amounts above and enter the total here (a) Other Income (not from jobs). If you want tax withheld for other income here. This may include interest, dividends, and retirement Income (b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here (c) Extra withholding. Enter any additional tax you want withheld each pay period . 4(b) \$ Step 5: Under penalties of perjury, I declare that this certificate, to the best of my knowledge and bellef, is true, correct, and complete. | | Head of household (Check only if you're unmar | med and pay more than half the costs of | of keeping up a nome for yo | urself and a qualifying individual.) | | | | | | | | |
| also works. The correct amount of withholding depends on income earned from all of these jobs. Do only one of the following. (a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3–4); or (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld . ▶ □ TIP: To be accurate, submit a 2022 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator. Complete Steps 3-4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(b) on the Form W-4 for the highest paying job.) Step 3: If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): Multiply the number of qualifying children under age 17 by \$2,000 ▶ \$ Multiply the number of other dependents by \$500 . ▶ \$ Add the amounts above and enter the total here | Complete Ste claim exempti | ps 2–4 ONLY if they apply to you; otherwise on from withholding, when to use the estimat | se, skip to Step 5. See page 2 tor at www.irs.gov/W4App, an | 2 for more information d privacy. | n on each step, who can | | | | | | | | |
| Do only one of the following. (a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3-4); or (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld . ▶ □ TIP: To be accurate, submit a 2022 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator. Complete Steps 3-4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(b) on the Form W-4 for the highest paying job.) Step 3: If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): Multiply the number of other dependents by \$500 ▶ \$ Add the amounts above and enter the total here . 3 \$ Step 4 (a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income . 4(a) \$ Other Adjustments (b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here . 4(b) \$ (c) Extra withholding. Enter any additional tax you want withheld each pay period . 4(c) \$ Step 5: Under penalties of perjuny, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete. Sign Here | - | alan weeks. The name of amount of will | re than one job at a time, or (2 thholding depends on income |) are married filing joi earned from all of th | ntly and your spouse ese jobs. | | | | | | | | |
| (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; or (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld . ▶ □ TIP: To be accurate, submit a 2022 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator. Complete Steps 3-4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(b) on the Form W-4 for the highest paying job.) Step 3: If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): Multiply the number of other dependents by \$500 ▶ \$ Multiply the number of other dependents by \$500 ▶ \$ Add the amounts above and enter the total here | - | Do only one of the following. | | | | | | | | | | | |
| withholding; or (c) if there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld | Works | | | | | | | | | | | | |
| option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld. TIP: To be accurate, submit a 2022 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator. Complete Steps 3-4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(b) on the Form W-4 for the highest paying job.) Step 3: If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): Multiply the number of qualifying children under age 17 by \$2,000 \(\bigcirc \) \$ Multiply the number of other dependents by \$500 \(\bigcirc \) \$ Add the amounts above and enter the total here | - | withholding; o r | | | | | | | | | | | |
| income, including as an independent contractor, use the estimator. Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.) Step 3: If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): Multiply the number of qualifying children under age 17 by \$2,000 ▶ \$ Multiply the number of other dependents by \$500 . ▶ \$ Add the amounts above and enter the total here | | option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld 🕨 🗌 | | | | | | | | | | | |
| Step 3: If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): Claim | | TIP: To be accurate, submit a 2022 F income, including as an independent | Form W-4 for all other jobs. If y contractor, use the estimator | ou (or your spouse) h | nave self-employment | | | | | | | | |
| Claim Dependents Multiply the number of qualifying children under age 17 by \$2,000 ▶ \$ Multiply the number of other dependents by \$500 ▶ \$ Add the amounts above and enter the total here | Complete Ste be most accu | ps 3-4(b) on Form W-4 for only ONE of the ate if you complete Steps 3-4(b) on the Form | ese jobs. Leave those steps b n W-4 for the highest paying j | olank for the other job ob.) | s. (Your withholding will | | | | | | | | |
| Multiply the number of other dependents by \$500 | Step 3: | If your total income will be \$200,000. | or less (\$400,000 or less if ma | rried filing jointly): | | | | | | | | | |
| Add the amounts above and enter the total here | Claim | Multiply the number of qualifying c | hildren under age 17 by \$2,000 | ▶ \$ | _ | | | | | | | | |
| Step 4 (optional): Other Adjustments (b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here (c) Extra withholding. Enter any additional tax you want withheld each pay period Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete. Sign Here | Dependents | Multiply the number of other depe | endents by \$500 | ▶ \$ | - | | | | | | | | |
| expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income (b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here (c) Extra withholding. Enter any additional tax you want withheld each pay period Step 5: Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete. Sign Here | | Add the amounts above and enter th | e total here | | 3 \$ | | | | | | | | |
| Adjustments (b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here | (optional): | expect this year that won't have v | withholding, enter the amount | of other income here | . | | | | | | | | |
| Step 5: Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete. Sign Here | | want to reduce your withholding, | | | r | | | | | | | | |
| Sign Here | | (c) Extra withholding. Enter any add | ditional tax you want withheld e | each pay period | 4(c) \$ | | | | | | | | |
| Sign Here | Cton Er | Linday naveltice of navigary I dealare that this con | tificate to the hest of my knowler | dge and helief is true o | orrect and complete. | | | | | | | | |
| Here \ \ \ \ | - | Officer periatiles of perjury, receive that this cer | tilloato, to the best of my knowled | ago and bollon, lo trac, o | on out and out protes | | | | | | | | |
| Employee's signature (This form is not valid unless you sign it.) Date | - | | | 1 | | | | | | | | | |
| Employee e digitatare (This form is not take a street year against | пеге | Employee's signature (This form is not | valid unless you sign it.) | ——— 🕨 🗖 | te | | | | | | | | |
| | | Employee a digitatare (Title Term to Her | | · · · · · · · · · · · · · · · · · · · | | | | | | | | | |
| Employers Only Employer's name and address First date of employment Employer identification number (EIN) | | Employer's name and address | | | | | | | | | | | |
| For Privacy Act and Paperwork Reduction Act Notice, see page 3. Cat. No. 10220Q Form W-4 (20 | Eau Duineau A | t and Pananuark Reduction Act Notice see na | ge 3. Cat | No. 10220Q | Form W-4 (2022) | | | | | | | | |

For Privacy Act and Paperwork Reduction Act Notice, see page 3.

General Instructions

Section references are to the Internal Revenue Code.

Future Developments

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

Purpose of Form

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

Exemption from withholding. You may claim exemption from withholding for 2022 if you meet both of the following conditions: you had no federal income tax liability in 2021 and you expect to have no federal income tax liability in 2022. You had no federal income tax liability in 2021 if (1) your total tax on line 24 on your 2021 Form 1040 or 1040-SR is zero (or less than the sum of lines 27a, 28, 29, and 30), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2022 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2023.

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

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

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

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

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

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

Specific Instructions

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

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

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

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



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

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

Step 4 (optional).

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

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2022 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

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

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



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on only ONE Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job.

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

| 1 | Two jobs. If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3 | 1 | \$ |
|---|---|------------|------|
| 2 | Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3. | | •, |
| | a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a | 2 a | \$ |
| | b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b | 2b | \$ |
| | c Add the amounts from lines 2a and 2b and enter the result on line 2c | 2c | \$ |
| 3 | Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc | 3 | · |
| 4 | Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (along with any other additional amount you want withheld) | 4 | \$ · |
| | Step 4(b) - Deductions Worksheet (Keep for your records.) | | |
| 1 | Enter an estimate of your 2022 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income | 1 | \$ |
| 2 | Enter: * \$25,900 if you're married filing jointly or qualifying widow(er) * \$19,400 if you're head of household * \$12,950 if you're single or married filing separately | 2 | \$ |
| 3 | If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-" | 3 | \$ |
| 4 | Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information | 4 | \$ |
| 5 | Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4 | 5 | \$ |

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

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

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

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

| Married Filing Jointly or Qualifying Widow(er) | | | | | | | | | 1 ago 4 | | | | |
|--|----------|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|------------------------|
| Higher Payi | ng lob | · · · · · · · · · · · · · · · · · · · | | IVICITIO | | r Paying | | | | Salary | | | |
| Annual Ta Wage & S | xable | \$0 - 9,999 | \$10,000 - 19,999 | \$20,000 - 29,999 | \$30,000 - 39,999 | \$40,000 - 49,999 | \$50,000 - 59,999 | | \$70,000 - 79,999 | \$80,000 - 89,999 | \$90,000 - 99,999 | \$100,000 - 109,999 | \$110,000 - 120,000 |
| \$0 - | 9,999 | \$0 | \$110 | \$850 | \$860 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,770 | \$1,870 |
| | 19,999 | 110 | 1,110 | 1,860 | 2,060 | 2,220 | 2,220 | 2,220 | 2,220 | 2,220 | 2,970 | 3,970 | 4,070 |
| \$20,000 - | 29,999 | 850 | 1,860 | 2,800 | 3,000 | 3,160 | 3,160 | 3,160 | 3,160 | 3,910 | 4,910 | 5,910 | 6,010_ |
| \$30,000 - | 39,999 | 860 | 2,060 | 3,000 | 3,200 | 3,360 | 3,360 | 3,360 | 4,110 | 5,110 | 6,110 | 7,110 | 7,210 |
| \$40,000 - | 49,999 | 1,020 | 2,220 | 3,160 | 3,360 | 3,520 | 3,520 | 4,270 | 5,270 | 6,270 | 7,270 | 8,270 | 8,370 |
| \$50,000 - | 59,999 | 1,020 | 2,220 | 3,160 | 3,360 | 3,520 | 4,270 | 5,270 | 6,270 | 7,270 | 8,270 | 9,270 | 9,370 |
| \$60,000 - | 69,999 | 1,020 | 2,220 | 3,160 | 3,360 | 4,270 | 5,270 | 6,270 | 7,270 | 8,270 | 9,270 | 10,270 | 10,370 |
| | 79,999 | 1,020 | 2,220 | 3,160 | 4,110 | 5,270 | 6,270 | 7,270 | 8,270 | 9,270 | 10,270 | 11,270 | 11,370 |
| \$80,000 - | | 1,020 | 2,820 | 4,760 | 5,960 | 7,120 | 8,120 | 9,120 | 10,120 | 11,120 | 12,120 | 13,150 | 13,450 |
| \$100,000 - 1 | | 1,870 | 4,070 | 6,010 | 7,210 | 8,370 | 9,370 | 10,510 | 11,710 | 12,910 | 14,110 | 15,310 16,540 | 15,600 16,830 |
| \$150,000 - 2 | | 2,040 | 4,440 | 6,580 | 7,980 | 9,340 | 10,540 | 11,740 | 12,940 | 14,140 | 15,340 15,340 | 16,540 | 17,590 |
| \$240,000 - 2 | | 2,040 | 4,440 | 6,580 | 7,980 | 9,340 | 10,540 | 11,740 | 12,940 12,940 | 14,140 14,140 | 16,100 | 18,100 | 19,190 |
| \$260,000 - 2 | | 2,040 | 4,440 | 6,580 6,580 | 7,980 7,980 | 9,340 9,340 | 10,540 10,540 | 11,740 11,740 | 13,700 | 15,700 | 17,700 | 19,700 | 20,790 |
| \$280,000 - 2 \$300,000 - 3 | | 2,040 2,040 | 4,440 4,440 | 6,580 | 7,980 | 9,340 | 11,300 | 13,300 | 15,300 | 17,300 | 19,300 | 21,300 | 22,390 |
| \$320,000 - 3 | | 2,100 | 5,300 | 8,240 | 10,440 | 12,600 | 14,600 | 16,600 | 18,600 | 20,600 | 22,600 | 24,870 | 26,260 |
| \$365,000 - 8 | | 2,100 | 6,470 | 9,710 | 12,210 | 14,670 | 16,970 | 19,270 | 21,570 | 23,870 | 26,170 | 28,470 | 29,870 |
| \$525,000 ar | | 3,140 | 6,840 | 10,280 | 12,980 | 15,640 | 18,140 | 20,640 | 23,140 | 25,640 | 28,140 | 30,640 | 32,240 |
| Ψ020,000 αι | 14 0 001 | 0,140 | 1 0,0.10 | | | r Marrie | | | | | <u> </u> | <u> </u> | <u> </u> |
| Higher Pay | ing Job | | | • • • | | er Paying | | | | Salary | | | |
| Annual Ta Wage & S | axable | \$0 - 9,999 | \$10,000 - 19,999 | \$20,000 - 29,999 | \$30,000 - 39,999 | \$40,000 - 49,999 | \$50,000 - 59,999 | \$60,000 - 69,999 | \$70,000 - 79,999 | \$80,000 - 89,999 | \$90,000 - 99,999 | \$100,000 - 109,999 | \$110,000 - 120,000 |
| \$0 - | 9,999 | \$400 | \$930 | \$1,020 | \$1,020 | \$1,250 | \$1,870 | \$1,870 | \$1,870 | \$1,870 | \$1,970 | \$2,040 | \$2,040 |
| \$10,000 - | 19,999 | 930 | 1,570 | 1,660 | 1,890 | 2,890 | 3,510 | 3,510 | 3,510 | 3,610 | 3,810 | 3,880 | 3,880 |
| \$20,000 - | 29,999 | 1,020 | 1,660 | 1,990 | 2,990 | 3,990 | 4,610 | 4,610 | 4,710 | 4,910 | 5,110 | 5,180 | 5,180 |
| \$30,000 - | 39,999 | 1,020 | 1,890 | 2,990 | 3,990 | 4,990 | 5,610 | 5,710 | 5,910 | 6,110 | 6,310 | 6,380 | 6,380 |
| \$40,000 - | 59,999 | 1,870 | 3,510 | 4,610 | 5,610 | 6,680 | 7,500 | 7,700 | 7,900 | 8,100 | 8,300 | 8,370 | 8,370 |
| \$60,000 - | 79,999 | 1,870 | 3,510 | 4,680 | 5,880 | 7,080 | 7,900 | 8,100 | 8,300 | 8,500 | 8,700 | 8,970 | 9,770 |
| \$80,000 - | | 1,940 | 3,780 | 5,080 | 6,280 | 7,480 | 8,300 | 8,500 | 8,700 | 9,100 | 10,100 | 10,970 | 11,770 |
| \$100,000 - | | 2,040 | 3,880 | 5,180 | 6,380 | 7,580. | 8,400 | 9,140 | 10,140 | 11,140 | 12,140 | 13,040 | 14,140 |
| \$125,000 - | | 2,040 | 3,880 | 5,180 | 6,520 | 8,520 | 10,140 | 11,140 | 12,140 | 13,320 | 14,620 | 15,790 | 16,890 |
| \$150,000 - | | 2,040 | 4,420 | 6,520 | 8,520 | 10,520 | 12,170 | 13,470 | 14,770 | 16,070 | 17,370 19,060 | 18,540 20,230 | 19,640 21,330 |
| \$175,000 - | | 2,720 | 5,360 | 7,460 | 9,630 | 11,930 | 13,860 | 15,160 | 16,460 17,440 | 17,760 18,740 | 20,040 | 21,210 | 22,310 |
| \$200,000 - | | 2,970 | 5,920 | 8,310 | 10,610 | 12,910 12,910 | 14,840 | 16,140 16,140 | 17,440 | 18,740 | 20,040 | 21,210 | 22,310 |
| \$250,000 - | | 2,970 | 5,920 | 8,310 8,310 | 10,610 | 12,910 | 14,840 | 16,140 | 17,440 | 18,740 | 20,040 | 21,210 | 22,470 |
| \$400,000 - \$450,000 at | | 2,970 3,140 | 5,920 6,290 | 8,880 | 11,380 | 13,880 | 16,010 | 17,510 | 19,010 | 20,510 | 22,010 | 23,380 | 24,680 |
| φ450,000 αι | ila over | 0,140 | 1 0,200 | 0,000 | | Head of | | ·—— | 10,5 | 1 | <u> </u> | <u>'</u> | |
| Higher Pay | ring Job | | | - | | er Paying | | | e Wage & | Salary | | | |
| Annual Ta | axable | \$0 - 9,999 | \$10,000 - 19,999 | \$20,000 - 29,999 | \$30,000 - 39,999 | \$40,000 - 49,999 | \$50,000 - 59,999 | \$60,000 - 69,999 | \$70,000 79,999 | \$80,000 - 89,999 | \$90,000 | \$100,000 109,999 | \$110,000 - 120,000 |
| \$0 - | 9,999 | \$0 | \$760 | \$910 | \$1,020 | \$1,020 | \$1,020 | \$1,190 | \$1,870 | \$1,870 | \$1,870 | \$2,040 | \$2,040 |
| \$10,000 - | | 760 | 1,820 | 2,110 | 2,220 | 2,220 | 2,390 | 3,390 | 4,070 | 4,070 | 4,240 | 4,440 | 4,440 |
| \$20,000 - | | 910 | 2,110 | 2,400 | 2,510 | 2,680 | 3,680 | 4,680 | 5,360 | 5,530 | 5,730 | 5,930 | 5,930 |
| \$30,000 - | | 1,020 | 2,220 | 2,510 | 2,790 | 3,790 | 4,790 | 5,790 | 6,640 | 6,840 | 7,040 | | 7,240 |
| \$40,000 ~ | | 1,020 | 2,240 | 3,530 | 4,640 | 5,640 | 6,780 | 7,980 | 8,860 | 9,060 | 9,260 | | 9,460 |
| \$60,000 - | 79,999 | 1,870 | 4,070 | 5,360 | 6,610 | 7,810 | 9,010 | 10,210 | 11,090 | 11,290 | 11,490 | | 12,170 |
| \$80,000 - | | 1,870 | 4,210 | 5,700 | 7,010 | 8,210 | 9,410 | 10,610 | 11,490 | i i | 12,380 | | 14,170 |
| \$100,000 - | | ı | 4,440 | 5,930 | 7,240 | 8,440 | 9,640 | 10,860 | 12,540 | 13,540 | 14,540 | T . | 16,480 |
| \$125,000 - | | 2,040 | 4,440 | 5,930 | 7,240 | 8,860 | 10,860 | 12,860 | 14,540 | | 16,830 | | 19,230 |
| · \$150 , 000 - | | 2,040 | 4,460 | 6,750 | 8,860 | 10,860 | 12,860 | 15,000 | 16,980 | 1 | 19,580 | 1 | 21,980 |
| \$175,000 - | | | | 8,210 | 10,320 | 12,600 | 14,900 | 17,200 | | i | 21,780 | 1 | . 24,180 |
| \$200,000 - | | | | | 11,480 | 13,780 | 16,080 | 18,380 | | | 22,960 | | 25,360 |
| \$450,000 a | ind over | 3,140 | 6,840 | 9,630 | 12,250 | 14,750 | 17,250 | 19,750 | 21,930 | 23,430 | 24,930 | 26,420 | 27,730 |

IT 4 Rev. 12/20

Employee's Withholding Exemption Certificate

Submit form IT 4 to your employer on or before the start date of employment so your employer will withhold and remit Ohio income tax from your compensation. If applicable, your employer will also withhold school district income tax. You must file an updated IT 4 when any of the information listed below changes (including your marital status or number of dependents). You should contact your employer for instructions on how to complete an updated IT 4. Your employer may require you to complete this form electronically.

| Employee Name: | Employee SSN: |
|--|--|
| Address, city, state, ZIP code: | |
| School district of residence (See <i>The Finder</i> at tax.ohio.gov): | School district number (####): |
| Section II: Claiming Withholding Exemptions | |
| 1. Enter "0" if you are a dependent on another individual's Ohio return; | otherwise enter "1" |
| 2. Enter "0" if single or if your spouse files a separate Ohio return; other | erwise enter "1" |
| 3. Number of dependents | |
| 4. Total withholding exemptions (sum of line 1, 2, and 3) | |
| 5. Additional Ohio income tax withholding per pay period (optional) | \$ |
| Section III: Withholding Waiver | |
| I am <u>not</u> subject to Ohio or school district income tax withholding becau | se (check all that apply): |
| I am a full-year resident of Indiana, Kentucky, Michigan, Pennsy | ylvania, or West Virginia. |
| I am a resident military servicemember who is stationed outside | e Ohio on active duty military orders. |
| I am a nonresident military servicemember who is stationed in 0 | Ohio due to military orders. |
| I am a nonresident civilian spouse of a military servicemember spouse's military orders. | and I am present in Ohio solely due to my |
| I am exempt from Ohio withholding under R.C. 5747.06(A)(1) th | nrough (6). |
| Section IV: Signature (required) | |
| Under penalties of perjury, I declare that, to the best of my knowledge and | d belief, the information is true, correct and complete. |
| | |
| Signature | Date |

IT 4 Instructions

Most individuals are subject to Ohio income tax on their wages, salaries, or other compensation. To ensure this tax is paid, employers maintaining an office or transacting business in Ohio must withhold Ohio income tax, and school district income tax if applicable, from each individual who is an employee.

Such employees who are subject to Ohio income tax (and school district income tax, if applicable) should complete sections I, II, and IV of the IT 4 to have their employer withhold the appropriate Ohio taxes from their compensation. If the employee does not complete the IT 4 and return it to his/her employer, the employer:

- Will withhold Ohio tax based on the employee claiming zero exemptions, and
- Will not withhold school district income tax, even if the employee lives in a taxing school district.

An individual may be subject to an interest penalty for underpayment of estimated taxes (on form IT/SD 2210) based on under-withholding.

Certain employees may be <u>exempt</u> from Ohio withholding because their income is not subject to Ohio tax. Such employees should complete sections I, III, and IV of the IT 4 <u>only</u>.

The IT 4 does <u>not</u> need to be filed with the Department of Taxation. Your employer must maintain a copy as part of its records.

R.C. 5747.06(A) and Ohio Adm.Code 5703-7-10.

Section I

Enter the four-digit school district number of your primary address. If you do not know your school district of residence or its school district number, use *The Finder* at **tax.ohio.gov**. You can also verify your school district by contacting your county auditor or county board of elections.

If you move during the tax year, complete an updated IT 4 immediately reflecting your new address and/ or school district of residence.

Section II

<u>Line 1:</u> If you can be claimed on someone else's Ohio income tax return as a dependent, then you are to enter "0" on this line. Everyone else may enter "1".

<u>Line 2:</u> If you are single, enter "0" on this line. If you are married and you and your spouse file separate Ohio Income tax returns as "Married filing Separately" then enter "0" on this line.

<u>Line 3:</u> You are allowed one exemption for each dependent. Your dependents for Ohio income tax purposes are the same as your dependents for federal income tax purposes. See R.C. 5747.01(O).

<u>Line 5:</u> If you expect to owe more Ohio income tax than the amount withheld from your compensation, you can request that your employer withhold an additional amount of Ohio income tax. This amount should be reported in whole dollars.

Note: If you do not request additional withholding from your compensation, you may need to make estimated income tax payments using form IT 1040ES or estimated school district income tax payments using the SD 100ES. Individuals who commonly owe more in Ohio income taxes than what is withheld from their compensation include:

- Spouses who file a joint Ohio income tax return and both report income, and
- Individuals who have multiple jobs, all of which are subject to Ohio withholding.

Section III

This section is for individuals whose income is deductible or excludable from Ohio income tax, and thus employer withholding is not required. Such employee should check the appropriate box to indicate which exemption applies to him/her. Checking the box will cause your employer to not withhold Ohio income tax and/or school district income tax. The exemptions include:

- <u>Reciprocity Exemption:</u> If you are a resident of Indiana, Kentucky, Pennsylvania, Michigan or West Virginia and you work in Ohio, you do not owe Ohio income tax on your compensation. Instead, you should have your employer withhold income tax for your resident state. R.C. 5747.05(A)(2).
- Resident Military Servicemember Exemption: If you are an Ohio resident and a member of the United States Army, Air Force, Navy, Marine Corps, or Coast Guard (or the reserve components of these branches of the military) or a member of the National Guard, you do not owe Ohio income tax or school district income tax on your active duty military pay and allowances received while stationed outside of Ohio.

This exemption does not apply to compensation for nonactive duty status or received while you are stationed in Ohio.

R.C. 5747.01(A)(21).

- Nonresident Military Servicemember Exemption: If you are a nonresident of Ohio and a member of the uniformed services (as defined in 10 U.S.C. §101), you do not owe Ohio income tax or school district income tax on your military pay and allowances.
- Nonresident Civilian Spouse of a Military Servicemember Exemption: If you are the civilian spouse of a military servicemember, your pay may be exempt from Ohio income tax and school district income tax if all of the following are true:
 - · Your spouse is a nonresident of Ohio;
 - You and your spouse are residents of the same state;
 - Your spouse is stationed in Ohio on military orders; and
 - You are present in Ohio solely to be with your spouse.

You <u>must</u> provide a copy of the employee's spousal military identification card issued to the employee by the Department of Defense when completing the IT 4.

Note: For more information on taxation of military servicemembers and their civilian spouses, see 50a U.S.C. §571.

- <u>Statutory Withholding Exemptions</u>: Compensation earned in any of the following circumstances is not subject to Ohio income tax or school district income tax withholding:
 - Agricultural labor (as defined in 26 U.S.C. §3121(g));
 - Domestic service in a private home, local college club, or local chapter of a college fraternity or sorority;
 - Services performed by an employee who is regularly employed by an employer to perform such service if she or he earns less than \$300 during a calendar quarter;

- Newspaper or shopping news delivery or distribution directly to a consumer, performed by an individual under the age of 18;
- Services performed for a foreign government or an international organization; and
- Services performed outside the employer's trade or business if paid in any medium other than cash.

*These exemptions are not common.

Note: While the employer is not required to withhold on these amounts, the income is still subject to Ohio income tax and school district income tax (if applicable). As such, you may need to make estimated income tax payments using form IT 1040ES and/or estimated school district income tax payments using form SD 100ES.

See R.C. 5747.06(A)(1) through (6).

Please provide the requested information below and return this form to the Treasurer's Office

Mount Gilead Exempted Village School District 145 North Cherry Street Mount Gilead, Ohio 43338

PUBLIC SCHOOL DISTRICT OF RESIDENCE EMPLOYEE WITHHOLDING CERTIFICATE

We are required by Ohio Law (R.C. 5747.06 E) to ask all employees for their public school district of residence.

| NAME | | OUR DIGITS OF SECURITY# | | |
|-----------------------|--|-------------------------|------|-------------|
| ADDRESS | | PHONE# (|) | |
| | | | | |
| PUBLIC SCHOOL DISTRIC | CT OF RESIDENCE | | | |
| PUBLIC SCHOOL DISTRIC | T# <u></u> | | | |
| | | | | |
| SIGNATURE OF E | MPLOYEE | | DATE | |
| | | u ez 130 en en en en en | a × | |
| | anagement Information Syst e need to know the highest | | | |
| | Less than High Sch | ool Diploma | | |
| | GED Diploma | • | | |
| | High School Diplom | na | | |
| | Non Degree | | | |
| | Associate | | | |
| | Bachelors | | | |
| · . | Masters | .1 | | |
| | Education Specialis Doctorate | ST | | |
| | Other | | | |



275 East Broad Street Columbus, OH 43215-3771 888-535-4050 www.strsoh.org/employer

MEMBER INFORMATION

<u>EMPLOYERS: PLEASE DO NOT SEND THIS FORM TO STRS OHIO.</u> Use this optional form to gather required information from new employees in order to complete new hire or reemployed retiree notifications. This information must be sent in a properly formatted electronic file via secure file upload or electronically in ESS. See the STRS Ohio Employer Website for record layouts.

Members: Please complete the information below and return to your employer within 10 days of your first workday.

| Section 1 — Employee Information | |
|--|---|
| Social Security no. | |
| Name | |
| Birth date | ☐ Male ☐ Female |
| Address | |
| City, state, ZIP code | |
| Primary email address | |
| ☐ Cell phone or ☐ Home phone | |
| | |
| First date on payroll with this employerworked with this employer after retirement date.) | (Retired employees should indicate first day |
| worked with this employer after retirement date.) Are you currently receiving a monthly retirement be retirement plan (ARP)? Yes No If yes, p | enefit from an Ohio public employer or an alternative |
| worked with this employer after retirement date.) Are you currently receiving a monthly retirement be retirement plan (ARP)? Yes No If yes, p Section 2 — Retired Employee | enefit from an Ohio public employer or an alternative clease complete Section 2. |
| worked with this employer after retirement date.) Are you currently receiving a monthly retirement be retirement plan (ARP)? Yes No If yes, p | enefit from an Ohio public employer or an alternative clease complete Section 2. |
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| Are you currently receiving a monthly retirement be retirement plan (ARP)? Yes No If yes, p Section 2 — Retired Employee Only complete if you are receiving a monthly retirement Retirement date Type of retirement benefit: Service retirement Disability AR Which retirement system pays your monthly retirement STRS — State Teachers Retirement System of Oh | enefit from an Ohio public employer or an alternative clease complete Section 2. Int benefit from an Ohio public employer or an ARP. RP (Allowance) It benefit? Inio OP&F — Ohio Police & Fire Pension Fund |



Employment Eligibility Verification

Department of Homeland Security

U.S. Citizenship and Immigration Services

USCIS Form I-9 OMB No. 1615-004

OMB No. 1615-0047 Expires 10/31/2022

►START HERE: Read instructions carefully before completing this form. The instructions must be available, either in paper or electronically, during completion of this form. Employers are liable for errors in the completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) an employee may present to establish employment authorization and identity. The refusal to hire or continue to employ an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

| documentation presented has a future expiration | uate may also constitute | megai uisciiiilitiat | .IOI 1. | | | |
|--|---|--------------------------------------|--|-------------------|---|--|
| Section 1. Employee Information than the first day of employment, but not | | | st complete an | d sign Se | ction 1 of | Form I-9 no later |
| Last Name (Family Name) | First Name (Given Nam | ne) | Middle Initial | Other La | ast Names | Used (if any) |
| Address (Street Number and Name) | Apt. Number | City or Town | | | State | ZIP Code |
| Date of Birth (mm/dd/yyyy) U.S. Social Secu | urity Number Emplo | oyee's E-mail Addi | ress | En | nployee's | Telephone Number |
| I am aware that federal law provides for connection with the completion of this f | orm. | | | or use of | false do | cuments in |
| I attest, under penalty of perjury, that I a | m (cneck one of the | xoa gniwoiiot i | es): | | _ | |
| 1. A citizen of the United States | | | | • | | |
| 2. A noncitizen national of the United States | · · · · · · · · · · · · · · · · · · · | | - . | | | |
| 3. A lawful permanent resident (Alien Reg | | | | | | · |
| 4. An alien authorized to work until (expira Some aliens may write "N/A" in the expira | | | | [| · | |
| Aliens authorized to work must provide only on An Alien Registration Number/USCIS Number | e of the following docun OR Form I-94 Admissio | nent numbers to c n Number OR For | omplete Form I-9 eign Passport N | 9; umber. | | R Code - Section 1 of Write In This Space |
| Alien Registration Number/USCIS Number: OR | | | _ | | | |
| 2. Form I-94 Admission Number: OR | - 114. | | <u> </u> | | | |
| 3. Foreign Passport Number: | ***** | | | | | |
| Country of Issuance: | \ . | | | | | |
| Signature of Employee | | | Today's Da | te (mm/dd/ | 'yyyy) | |
| Preparer, and/or Translator Centif I did not use a preparer or translator. (Fields below must be completed and sign | A preparer(s) and/or tra | inslator(s),assiŝte | THE BUTCH THE TANK OF THE VANIE OF THE PARTY | CHANGE CONTRACTOR | 4.7%。2017年1月1日 (1917年1月1日) 1917年1月1日 (1917年1月1日) | A STATE OF THE STA |
| I attest, under penalty of perjury, that I h | | completion of | Section 1 of th | nis form a | nd that | to the best of my |
| knowledge the information is true and c Signature of Preparer or Translator | orrect. | | | Today's D | Date (mm/c | dd/yyyy) |
| Oignature of Frequency | | | | | | |
| Last Name (Family Name) | | First Nam | e (Given Name) | | | |
| Address (Street Number and Name) | | City or Town | | | State | ZIP Code |
| | | · | · · | | L | |

Employer Completes Next Page



Employment Eligibility Verification Department of Homeland Security

USCIS Form I-9 OMB No. 1615-0047 Expires 10/31/2022

U.S. Citizenship and Immigration Services

| Section 2: Employer or Author (Employers of their authorized representative must physically examine one document from of Acceptable Documents.") | must | complete and | sign Section | 1.2 within 3 | business d | ays of the | employeë's cument fro | s first day of employment Pyou m List C as listed on the "Lists |
|---|------------------|---------------------------|------------------------------|-------------------------|-----------------|-------------|--------------------------|--|
| (2) おおよりを持める。 | ne <i>(Fai</i> | mily Name) | | First Name | (Given Na | me) | M.I. C | tizenship/Immigration Status |
| List A Identity and Employment Authorization | OF | र | List Iden | | | AND | - | List C mployment Authorization |
| Document Title | | Document T | | | | Docun | nent Title | |
| Issuing Authority | | Issuing Auth | ority | | | Issuin | g Authority | |
| Document Number | \dashv | Document N | umber | | | Docum | nent Numb | er |
| Expiration Date (if any) (mm/dd/yyyy) | | Expiration D | ate (if any) (| mm/dd/yyy | () | Expira | ition Date (| if any) (mm/dd/yyyy) |
| Document Title | | | | | ·· <u>···</u> | · . | | |
| Issuing Authority | | Additional | Informatio | n | | | 1 | QR Code - Sections 2 & 3 Do Not Write In This Space |
| Document Number | | | | | | | | · |
| Expiration Date (if any) (mm/dd/yyyy) | | | | | | | | |
| Document Title | | | • | | | | | · |
| Issuing Authority | | | | | | | L | |
| Document Number | | | | | | | | - |
| Expiration Date (if any) (mm/dd/yyyy) | | | , - | | | | | |
| Certification: I attest, under penalty of (2) the above-listed document(s) appearmployee is authorized to work in the The employee's first day of employr | r to b United | e genuine ar I States. | nd to relate | ined the d to the em | ployee na | med, and | (3) to the | above-named employee, best of my knowledge the exemptions) |
| Signature of Employer or Authorized Repre | sentativ | ve | Today's Da | te (mm/dd/ | <i>ryyy)</i> Ti | tle of Empl | oyer or Au | thorized Representative |
| Last Name of Employer or Authorized Represen | tative | First Name of | Employer or | Authorized R | epresentativ | e Empl | oyer's Bus | iness or Organization Name |
| Employer's Business or Organization Addre | ss (Str | eeț Number a | nd Name) | City or To | wn | | State | ZIP Code |
| Section 3: Reverification and Re A. New Name (if applicable) | | 11 200 32 100 100 100 100 | - 27 Table 1 Table 1 Table 1 | WE KIND IN YOR | ⁄.employe | | | esentátive:) (If applicable) |
| Last Name (Family Name) | $\overline{}$ | Name <i>(Given i</i> | | | ddle Initial | | nm/dd/yyy | |
| C. If the employee's previous grant of emplo continuing employment authorization in the | yment space | authorization | has expired V . | , provide th | è informatio | n for the d | ocument o | r receipt that establishes |
| Document Title | | | | ent Number | | | | tion Date (if any) (mm/dd/yyyy) |
| I attest, under penalty of perjury, that the employee presented document(s), Signature of Employer or Authorized Represented | the do | ocument(s) I | nowledge, have exan | nined appe | ar to be g | enuine ar | nd to rela | the United States, and if te to the individual. |
| | | | · | | <u> </u> | | | |

LISTS OF ACCEPTABLE DOCUMENTS All documents must be UNEXPIRED

Employees may present one selection from List A or a combination of one selection from List B and one selection from List C.

| | LIST A Documents that Establish Both Identity and Employment Authorization | or. | LIST B Documents that Establish Identity | 1D | LIST C Documents that Establish Employment Authorization |
|----|---|-----|---|----|---|
| 3. | U.S. Passport or U.S. Passport Card Permanent Resident Card or Alien Registration Receipt Card (Form I-551) Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine- readable immigrant visa Employment Authorization Document that contains a photograph (Form | | 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 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. | A Social Security Account Number card, unless the card includes one of the following restrictions: (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION Certification of report of birth issued by the Department of State (Forms |
| 5. | I-766) For a nonimmigrant alien authorized to work for a specific employer because of his or her status: a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: | | School ID card with a photograph Voter's registration card U.S. Military card or draft record Military dependent's ID card | 3. | certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal |
| | (1) The same name as the passport; and(2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has | | U.S. Coast Guard Merchant Mariner Card Native American tribal document Driver's license issued by a Canadian government authority | | U.S. Citizen ID Card (Form I-197) |
| 6. | not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonlmmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI | | For persons under age 18 who are unable to present a document listed above: 10. School record or report card 11. Clinic, doctor, or hospital record 12. Day-care or nursery school record | 7. | Employment authorization document issued by the Department of Homeland Security |

Examples of many of these documents appear in the Handbook for Employers (M-274).

Refer to the instructions for more information about acceptable receipts.

AUTHORIZATION FOR DIRECT DEPOSIT

| TYPE: | _New | Change | Cancel |
|--|------------------------|-----------------------------------|---|
| the total of all equal note (practice run) t | s 100%. Your account i | numbers will be verify the acc | o to 3 different accounts at the same bank as long a e sent by wire to your bank and they will do a pre- ount numbers. You will receive an actual check for posit. |
| NAME: | | | SIGNATURE: |
| S.S. #: | | ····· | DATE: |
| EMAIL TO SEND DIRI | ECT DEPOSIT NOTICE: | . | · |
| ATTACH A VOIDED | CHECK OR DEPOSIT SLI | P FOR YOUR FI | INANCIAL INSTITUTION. |
| FIRST ACCOUNT: | Checking | | Savings |
| Bank Institution: | | | |
| Routing #: | | (9 digi | t number printed to the left of your account numbe |
| Account #: | | Amou | nt or % to be deducted each pay: |
| SECOND ACCOUNT: | Checking | | Savings |
| Bank Institution: | · | | |
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| Account #: | | Amou | nt or % to be deducted each pay: |
| | | • | |
| THIRD ACCOUNT: | Checking | | Savings |
| Bank Institution: | | | · · · · · · · · · · · · · · · · · · · |
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Statement Concerning Your Employment in a Job Not Covered by Social Security

| Employee ID# | |
|--|--|
| Employer ID# | 31-6400769 |
| is job. If you do, al the work of your l Security benefit y | n you retire, or if you become disabled, nd you are also entitled to a benefit husband or wife, or former husband or you receive. Your Medicare benefits, yo ways your Social Security benefit |
| | |
| ion from a job whe nefit than if you w num monthly redu dated annually. T | t or disability benefit is figured using a ere you did not pay Social Security tax. ere not entitled to a pension from this ction in your Social Security benefit as his provision reduces, but does not please refer to Social Security |
| ieral. State or loca | oouse or widow(er) benefit to which you al government pension based on work int of your Social Security spouse or |
| offset your Social (receive \$100 per i otally offset your s | nat are not covered under Social Security spouse or widow(er) benefit. If month from Social Security (\$500 - spouse or widow(er) Social Security mation, please refer to Social Security |
| ou may also cali to | nation about exceptions to each oll free 1-800-772-1213, or for the deaf or local Social Security office. |
| contains informa nt Pension Offse | tion about the possible effects of the et Provision on my potential future |
| | Date |
| | Employer ID# ial Security. When is job. If you do, and the work of your security benefit by law, there are two mum monthly reduced annually. To tional information, seed on earnings the fister your Social Security special, State or located annually. The security special information, seed on earnings the fister your Social Security Special Special Security Special Security Special Security Special Security Special Security Special Specia |

Information about Social Security Form SSA-1945 Statement Concerning Your Employment in a Job Not Covered by Social Security

New legislation [Section 419(c) of Public Law 108-203, the Social Security Protection Act of 2004] requires State and local government employers to provide a statement to employees hired January 1, 2005 or later in a job not covered under Social Security. The statement explains how a pension from that job could affect future Social Security benefits to which they may become entitled.

Form SSA-1945, **Statement Concerning Your Employment in a Job Not Covered by Social Security,** is the document that employers should use to meet the requirements of the law. The SSA-1945 explains the potential effects of two provisions in the Social Security law for workers who also receive a pension based on their work in a job not covered by Social Security. The Windfall Elimination Provision can affect the amount of a worker's Social Security retirement or disability benefit. The Government Pension Offset Provision can affect a Social Security benefit received as a spouse, surviving spouse, or an ex-spouse.

Employers must:

- . Give the statement to the employee prior to the start of employment;
- Get the employee's signature on the form; and
- Submit a copy of the signed form to the pension paying agency.

Social Security will not be setting any additional guidelines for the use of this form.

Copies of the SSA-1945 are available online at the Social Security website, www.socialsecurity.gov/online/ssa-1945.pdf. Paper copies can be requested by email at ofsm.oswm.rqct.orders@ssa.gov or by fax at 410-965-2037. The request must include the name, complete address and telephone number of the employer. Forms will not be sent to a post office box. Also, if appropriate, include the name of the person to whom the forms are to be delivered. The forms are available in packages of 25. Please refer to Inventory Control Number (ICN) 276950 when ordering.

Mount Gilead Exempted Village Schools

(established in 1873)
145 North Cherry Street
Mount Gilead, Ohio 43338
Telephone (419) 946-1646 Fax (419) 946-3651

VERIFICATION OF PREVIOUS WORK EXPERIENCE

| | | SS# | has heen emplo | yed by the Mount Gilead Exem |
|--|---|---|---|---------------------------------------|
| chools and has in completing this | dicated that (s form and retur | s)he has previous | teaching experience in your scho or fax (419)946-3651. Thank You | ol district. Please verify this pa |
| lease use one line | for each yea | r of experience. | | |
| ULL TIME | | | | |
| School Year | # Days in Contract | # Days Worked | School District | Assignment |
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| | <u> </u> | Tota | I Full Time Years Experience | |
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| ART TIME | Hours Per | # Days | | |
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| School Year | Hours Per Day | # Days Worked Total | Tutor and/or Substitute Experien | CO |
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| School Year /as this employee | Hours Per Day Day on a continuir | # Days Worked Total | Tutor and/or Substitute Experien | ce |
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| School Year /as this employee oes this employee | Day on a continuir have accumu | # Days Worked Total ng contract with you lated Sick leave? | Tutor and/or Substitute Experien our district? If yes, date ç If yes, # of days | ce |
| /as this employee oes this employee Sign | on a continuir have accumu | # Days Worked Total ng contract with you lated Sick leave? | Tutor and/or Substitute Experien our district? If yes, date of If yes, # of days School Dis | ce |
| as this employee bes this employee | Day on a continuir have accumu | # Days Worked Total ng contract with you lated Sick leave? | Tutor and/or Substitute Experien our district? If yes, date ç If yes, # of days | ce |

Bulletin 2022-005 Re: Fraud Hotline

Page 3

<u>Auditor of State's Fraud Reporting System Contact</u> <u>Information</u>

The Ohio Auditor of State's office maintains a system for the reporting of fraud, including misuse of public money by any official or office. The system allows all Ohio citizens, including public employees, the opportunity to make anonymous complaints through a toll-free number, the Auditor of State's website, a mobile app, by email or through the United States' mail:

Auditor of State's fraud contact information:

Telephone: 1-866-FRAUD OH (1-866-372-8364)

US Mail: Ohio Auditor of State's Office

Attn: Special Investigations Unit 88 East Broad Street, 10th Floor

Columbus, Ohio 43215

Web: www.ohioauditor.gov – on the home page,

click on "Learn More" under Reporting Fraud

Email your tip: @ fraudohio@ohioauditor.gov

Mobile App: See download instructions below

The following instructions can be used to download the app:

For Apple users:

Visit the Apple App Store via your mobile device or Apple computer and search for *Ohio Stops Fraud*. This app is available for iOS7 users who own the iPhone 4 or later models.

Download the app from the Apple Store

For Android users:

Visit the Google Play Store via your mobile device or computer and search for *Ohio Stops Fraud*.

Get the app on Google Play

Read the app's privacy policy for more information.

Acknowledgement of receipt of Auditor of State Fraud Reporting System information

| | Pursuant to Ohio Revised Code §117.103(B)(1), a public office shall provide information about the Ohio fraud-reporting system and the means of reporting fraud to each new employee upon employment with the public office. |
|----|---|
| | Each new employee has thirty days after beginning employment to confirm receipt of this information. |
| | By signing below you are acknowledging (insert public employer) provided you information about the fraud-reporting system as described by Ohio Revised Code |
| | §117.103(A), and that you read and understand the information provided. You are also acknowledging you have received and read the information regarding Ohio Revised Code §124.341 and the protections you are provided as a classified or unclassified employee if you use the fraud reporting system. |
| | I,, have read the information provided by my employer regarding the fraud-reporting system operated by the Ohio Auditor of State's office. I further state that the undersigned signature acknowledges receipt of this information. |
| | |
| | - |
| PR | UNT NAME, TITLE, AND DEPARTMENT |
| | |
| SI | GNATURE DATE |

Appendix C to Part 825-Notice to Employees Of Rights Under FMLA (WH Publication 1420) EMPLOYEE RIGHTS AND RESPONSIBILITIES UNDER THE FAMILY AND MEDICAL LEAVE ACT

Basic Leave Entitlement

FMLA requires covered employers to provide up to 12 weeks of unpaid, jobprotected leave to eligible employees for the following reasons:

- For incapacity due to pregnancy, prenatal medical care or child birth;
- To care for the employee's child after birth, or placement for adoption or foster care:
- To care for the employee's spouse, son or daughter, or parent, who has a serious health condition; or
- For a serious health condition that makes the employee unable to perform the employee's job.

Military Family Leave Entitlements

Eligible employees with a spouse, son, daughter, or parent on active duty or call to active duty status in the National Guard or Reserves in support of a contingency operation may use their 12-week leave entitlement to address certain qualifying exigencies. Qualifying exigencies may include attending certain military events, arranging for alternative childcare, addressing certain financial and legal arrangements, attending certain counseling sessions, and attending post-deployment reintegration briefings.

FMLA also includes a special leave entitlement that permits eligible employees to take up to 26 weeks of leave to care for a covered servicemember during a single 12-month period. A covered servicemember is a current member of the Armed Forces, including a member of the National Guard or Reserves, who has a serious injury or illness incurred in the line of duty on active duty that may render the servicemember medically unfit to perform his or her duties for which the servicemember is undergoing medical treatment, recuperation, or therapy; or is in outpatient status; or is on the temporary disability retired list.

Benefits and Protections

During FMLA leave, the employer must maintain the employee's health coverage under any "group health plan" on the same terms as if the employee had continued to work. Upon return from FMLA leave, most employees must be restored to their original or equivalent positions with equivalent pay, benefits, and other employment terms.

Use of FMLA leave cannot result in the loss of any employment benefit that accrued prior to the start of an employee's leave.

Eligibility Requirements

Employees are eligible if they have worked for a covered employer for at least one year, for 1,250 hours over the previous 12 months, and if at least 50 employees are employed by the employer within 75 miles.

Definition of Serious Health Condition

A serious health condition is an illness, injury, impairment, or physical or mental condition that involves either an overnight stay in a medical care facility, or continuing treatment by a health care provider for a condition that either prevents the employee from performing the functions of the employee's job, or prevents the qualified family member from participating in school or other daily activities.

Subject to certain conditions, the continuing treatment requirement may be met by a period of incapacity of more than 3 consecutive calendar days combined with at least two visits to a health care provider or one visit and a regimen of continuing treatment, or incapacity due to pregnancy, or incapacity due to a chronic condition. Other conditions may meet the definition of continuing treatment.

Use of Leave

An employee does not need to use this leave entitlement in one block. Leave can be taken intermittently or on a reduced leave schedule when medically necessary. Employees must make reasonable efforts to schedule leave for planned medical treatment so as not to unduly disrupt the employer's operations. Leave due to qualifying exigencies may also be taken on an intermittent basis.

Substitution of Paid Leave for Unpaid Leave

Employees may choose or employers may require use of accrued paid leave while taking FMLA leave. In order to use paid leave for FMLA leave, employees must comply with the employer's normal paid leave policies.

Employee Responsibilities

Employees must provide 30 days advance notice of the need to take FMLA leave when the need is foreseeable. When 30 days notice is not possible, the employee must provide notice as soon as practicable and generally must comply with an employer's normal call-in procedures.

Employees must provide sufficient information for the employer to determine if the leave may qualify for FMLA protection and the anticipated timing and duration of the leave. Sufficient information may include that the employee is unable to perform job functions, the family member is unable to perform daily activities, the need for hospitalization or continuing treatment by a health care provider, or circumstances supporting the need for military family leave. Employees also must inform the employer if the requested leave is for a reason for which FMLA leave was previously taken or certified. Employees also may be required to provide a certification and periodic recertification supporting the need for leave.

Employer Responsibilities

Covered employers must inform employees requesting leave whether they are eligible under FMLA. If they are, the notice must specify any additional information required as well as the employees' rights and responsibilities. If they are not eligible, the employer must provide a reason for the ineligibility.

Covered employers must inform employees if leave will be designated as FMLA-protected and the amount of leave counted against the employee's leave entitlement. If the employer determines that the leave is not FMLAprotected, the employer must notify the employee.

Unlawful Acts by Employers

FMLA makes it unlawful for any employer to:

- Interfere with, restrain, or deny the exercise of any right provided under
- Discharge or discriminate against any person for opposing any practice made unlawful by FMLA or for involvement in any proceeding under or relating to FMLA.

Enforcement

An employee may file a complaint with the U.S. Department of Labor or may bring a private lawsuit against an employer.

FMLA does not affect any Federal or State law prohibiting discrimination, or supersede any State or local law or collective bargaining agreement which provides greater family or medical leave rights.

FMLA section 109 (29 U.S.C. § 2619) requires FMLA covered employers to post the text of this notice. Regulations 29 C.F.R. § 825.300(a) may require additional disclosures.



For additional information: 1-866-4US-WAGE (1-866-487-9243) TTY: 1-877-889-5627 WWW.WAGEHOUR.DOL.GOV



U.S. Wage and Hour Division