

Enclosed:

Items you Keep:

- Employee Manual (Including Safety Plan)
- Job Description

Items to fill out and turn in **ON YOUR FIRST DAY OF WORK:**

(You may not begin work until these items are filled out and turned in).

- W-4
- I-9 (Manager will need to verify ID's per form requirements)
- Employee Info Sheet (Parents Signature Require if under 18)
- Vehicle Use Form (only if specifically asked)
- Payroll Direct Deposit Request

Login Information:

- POS Username: _____
Your POS password is the last 4 digits of your SSN.
- Your TimeStationPC employee number is the last 4 digits of your SSN.
- Scheduling Module Temporary ID and Password:
W2W _____ (use the first time you login)
(Access at www.YoureFiredNH.com, choose EMPLOYEE button, then Schedule Module link.)



You're Fired LLC Employee Manual

VERSION 8/6/2011

WELCOME ABOARD!

Welcome to the “You’re Fired” Team! As you probably know by now, You’re Fired is the areas premier Paint Your own Pottery and Mosaics Studio. Founded in February of 2003 by Ricci Allard and her partner, You’re Fired in Bedford NH was the first of what we hope will be many regional locations. With the help of Ricci’s husband, Michael, the Salem Studio opened in December of 2003, and Concord opened on February 1st, 2005, and Nashua in February of 2010.

You’re Fired was established first and foremost because Ricci and her partner, avid pottery painters, wanted to bring a studio to the area that truly catered to the painter’s needs. As such, the studio has an atmosphere of warmth and comfort and offers a larger than normal selection of bisque. In addition to variety, we also offer our standard bisque. These classic shapes provide regular customers with reliable selection of kitchen ware, allowing them to create a complete set as they return month after month.

Customers help themselves to our large selection of paint and accessories and find inspiration in our creative design tools. Our Trace & Transfer system, the first of it’s kind, releases artistic ability in even the most novice painter. Our fixed studio fee, unlike some competitor’s hourly, allows our customers to relax in a no-rush atmosphere. Finally, we staff our studio with bright, energetic people like you, to support and tend to customer’s needs throughout their experience at You’re Fired.

Remember that **YOU** are part of the experience our customers patronize us for. Be sure to be supportive, constructive, and friendly with all customers. Be **ENERGETIC** when you greet customers at the door, remain **ATTENTIVE** to their needs; offer coffee, change their water; take **RESPONSIBILITY** for the quality of their experience and product; assist them with techniques, warn them about pitfalls, offer constructive advice; and lastly you yourself must **LEARN** and show new techniques and ideas. We call this Project “**E.A.R.L.**”. Earl is the name of our “Fireguy” mascot, used in our Corporate Logo. He serves as a constant

reminder of our unique customer service philosophy and your role in providing it. Remember that you are not hired to “baby-sit” or just “clean-up” the studio. Your job is to be a part of the customers experience as well.

It is important to offer consistent service from location to location, and as such procedure books, operating policies, and handbooks are provided at all locations. These provide answers to the common questions and problems that may occur at the studio. Be familiar with these, and reference them whenever needed.

FIRST ORDER OF BUSINESS.

FORMS. Attached to this document are a number of forms which require your immediate attention. **You may not begin work without these being completed.**

Job Description	Needs to be read and understood.
MSDS Sheet	Read about our non-toxic glaze (used in Kiln Room).
W4 Form	Needs to be completely filled out, and given to an owner.
I9 Form	Needs to be filled out, and ID's presented to Manager.
Employee Info	Needs to be completely filled out, and given to an owner.
Vehicle Use Form	Needs to be filled out and returned to an owner, if applicable.
Direct Deposit Form	Optional, but encouraged! Return to a Manager

YOUR MANAGER.

The locations will have a number of full time and part time managers running the studio. Each has a similar job description, but only one will be in charge at any point in time. Although the Studio owner often serves this function, they also frequent the studio in their “ownership” responsibilities, and even as customers! You will get a clear and consistent message from all managers, but please keep in mind who your manager on duty is during your scheduled shifts. This is the person you report to for day to day direction and support. For non studio related support, contact your Studios owner..

YOUR RESPONSIBILITIES.

Attached to this document is a copy of your **Job Description**. You need to read this document, and sign it at the bottom, indicating to us that you understand what your responsibility is. All of our Job Descriptions are designed around supporting our customers experience in the Studio. We have published a number of training aids, policies and procedures which you must become familiar with during your training in order to convey consistent support to our customers. Although there may be a dozen or so employees at this location, it is important to us that Customers receive a consistent level of service and consistent messages from employee to employee.

Always remember that every employees primary responsibility is to support our customers throughout their time in our studio, and to do so in a friendly and consistent manner (keep E.A.R.L. in mind). Although You're Fired is a "paint your own" studio, some customer support and direction may be required. You need to learn to provide only the assistance needed, and to allow the customer to enjoy the experience at their own individual pace. We call our customer service program project E.A.R.L. after our fireguy mascot and logo.

Project E.A.R.L.

Be **E**nergetic: Greet the customer with enthusiasm, show them to their table, and walk them through the painting process.

Be **A**ttentive: Check back with tables regularly. Know what projects they are attempting and help them achieve their goals.

Be **R**esponsible: Take the quality of the customers work and experience as your responsibility. Makes sure stickers are removed, water bowls are changed, that they are applying colors and techniques in the proper order, etc.

And lastly, **L**earn new techniques yourself, so that you may offer instruction to customers. As you spend more time at You're Fired, you should work to be familiar with all techniques of painting and be able to help others with them.

ELECTRONIC SECURITY.

You will be issued a username, password, and other electronic identification means for access to POS (Point Of Sale) software, the time clock system, and other records. This is to be considered confidential private information. You should not share this information with anyone, as you are responsible for the accuracy of the data posted with your access codes.

SCHEDULE.

Your scheduled hours will be posted each week. It is also available by logging into the schedule module at the EMPLOYEE link at our website: www.YoureFiredNH.com. It is your responsibility to check this schedule and be at the studio for your hours. You are welcome to trade and change hours with other employees if conflicts arise. If you can not work for your scheduled hours and can not find someone to cover for you, tell your Manager. Only approach your Manager if you have not been able to resolve the scheduling conflict with other employees. If you are on the schedule, you are expected to be there! If

you know there is a mistake, make sure you get your manager to take you off the schedule.

Keep your scheduling preferences updated. This includes times you prefer or dislike working, time off requests, as well as positions/locations you prefer or dislike. If you know of any days or shifts you will be unavailable, use the online system to request these as “Time Off” with as much advance notice as possible, and before a schedule gets published. Keeping your preferences updated will prevent you from being scheduled when you do not want to be. Once schedules are published, you are responsible to be at your shift, or find a replacement for yourself.

Flexible schedule. It is the Managers responsibility to keep adequate staffing at all times. Depending on the level of business, you may “called in” or “sent home” from your scheduled hours. Please be patient and understanding of this aspect of your job here.

Two Hour Minimum .Unless your Manager tries to contact you prior to your shift start, you must stay a minimum of two hours performing maintenance type duties. You may not leave prior to the two hours (State Law requires this of us) unless you are sick. Managers who “voluntarily” fill in for each other for periods under two hours, and not at You’re Fired LLC’s request are exempt from this two hour minimum rule. In these cases, the time period you agreed to cover is considered your scheduled shift.

OVERTIME.

Unless you have been specifically scheduled by Ricci Allard for overtime hours, overtime is not permitted. Since you have control of picking up and trading shifts, you need to be aware of your total weekly hours so as not to exceed 40 in a seven day week. Do not offer to pick up or trade shifts that put you into an overtime situation without Ricci Allard's permission in advance.

BREAKS.

If your shift runs for more than five consecutive hours, you are entitled to, but not required to take, a 15 minute or 30 minute lunch break. If you choose to take this break, you must punch out and back in when you return. As an alternative, you may stay on the clock, and eat your lunch as you work.

TIME RECORDS.

It is important that you accurately document your time at the studio. This is accomplished with our “TimeStationPC software. You will be shown how to

punch in and out on this system, using a password code that only you know. The use of your password is considered your signature and should not be shared with anyone. Record the time you arrive at and leave for work, as well as any non-working breaks throughout your day. Your Manager will offer you a break every 5 hour period. This will usually be your chance to eat lunch, and you must record your OUT and IN time for this period. If you are asked and able to eat lunch while working, you do not need to record this as time off. If you forget to punch in our out, tell your manager, or send Michael a message from the When2Work program with the details of the missed punch. Not keeping these records accurate could result in an inaccurate or delayed paycheck!

PAY PERIODS.

Employees are paid every two weeks (bi-weekly). The Work week begins on Monday, and ends on Sunday. Checks are mailed to arrive by 3:00 PM every other Thursday (at the address listed on your W9 Form unless otherwise instructed), for the two week period that ended the previous Sunday. Direct Deposit users will have their accounts automatically credited by 2pm on the same Thursday , and will receive Pay Stubs for their records by Email.

Example:

Week 1	Monday	2/7	Through Sunday	2/14
Week 2	Monday	2/15	Through Sunday	2/21

Paycheck Thursday 2/24 (for the hours in the above 2 weeks)

YOUR EMPLOYEE FILE.

We maintain a file for each employee which includes administrative detail. You are welcome to review the contents of your file at any time under ownership supervision. These files are kept at our home office.

YOU'RE FIRED FILES AND ELECTRONIC RECORDS.

Our software is set up to keep detailed information on all inventory and sales receipts. You are responsible for the accuracy of this data. If mistakes occur, immediately notify your manager so that the error can be corrected. You will be granted access to our electronic data on an as needed basis. You're Fired records, both physical and electronic are confidential, and the contents of these records should not be shared with anyone. Access to physical files is restricted to Managers and Owners only.

REGISTER COMPUTER.

The computer at the register desk is for You're Fired Business only. No employee is ever allowed to use this terminal for personal use, games, or e-mail. Programs that run on this terminal are set up for restricted use, as it is imperative we maintain the computers integrity to run the large POS programs for our business.

All discounted items are required to be entered on each receipt. For example, a free studio fee is to be entered as a studio fee with a 100% discount. Never leave off an item because there is no charge.

DRESS CODES.

As mentioned in our opening paragraph, the consistent look and feel of our studio is very important. You are an ambassador of this look and feel, and as such we need a consistent look from employee to employee, which mandates a dress code. You should always wear your nametag and a You're Fired Apron so that our customers know you work here. When You're Fired Staff shirts are provided, you will be required to wear one as well. Dress code is business casual, but no belly buttons or brassieres should be visible to the customers. Your dress and appearance must be consistent and appropriate for our younger female cliental. Accordingly, no visible body piercings other than earrings are allowed. No visible tattoos are allowed. No offensive logos or phrases on clothing will be allowed.

PERSONAL CONVERSATIONS.

Unless you are in an emergency situation, when you are working at the studio, no conversations of a personal nature are allowed with other employees, customers, or friends and family. This is meant to include all forms of communication, including in person, by phone, Email, text message, or any other communication.

RECYCLING.

You're Fired strives to be an environmentally friendly company. Wherever practical, we will use recycled products, but it is unavoidable that we produce a large amount of recyclable material such as cardboard, paper, and plastic. At our request, the Property Manager has placed a recycling bin by the dumpsters for our use, and we request that the recyclable trash be properly cut down, and placed in the recycling bin. Care must always be taken in the Studio to minimize general waste, both for the sake of our business and our environment.

STUDIO CAMERAS.

Some of our studios are equipped with cameras. These cameras are programmed to record motion in the studio during operating and non-operating hours. They also provide still shot archives of daily studio activities.

EMPLOYEE DISCOUNT.

Employees receive a 30% discount off of bisque (or mosaic) prices and pay no studio fee. This is for current employees only, and does not extend to friends or families. In order to take advantage of this discount, you must attend to yourself while at the studio, clean, and prep the table when you are finished. **Employees are not allowed to paint for personal use while on the clock.** Studio Assistants may only make store samples while on a shift when specifically asked to by a Manager. You must be working a minimum of two shifts per week to receive this discount.

TRAVEL EXPENSE REIMBURSEMENT.

If you work a shift at a Studio other than the one you have been hired for, we will reimburse you \$3 per shift to help pay for gas and travel time, subject to the following conditions. To receive this reimbursement, you must fill out and submit the "Travel Expense Report" on the Employee Section of our Website. This must be done during the pay period immediately after the period in which the travel shift was worked. If the form is not submitted during this period, the reimbursement will not be made. Note that if you trade for a shift, or pick up a shift at a different studio, this travel expense policy does **not apply**.

MUSIC.

The atmosphere is an important part of the You're Fired experience. Although we allow the staff the freedom to choose their music, please make sure you make appropriate selections for the customer base that is in the studio.

VEHICLES.

If you are to use a You're Fired company or owners vehicle you must do so in an extremely courteous way. The community knows our vehicles, and as such we require you to use one in a fashion that creates good will towards our company. Prior to using a vehicle, you need to sign the Vehicle Use Form attached to this manual and abide by its instructions.

FEDERAL & STATE NOTICES.

In addition to postings in our Kiln Rooms, all Federal and State required posters are available in the employee area of our website.

EMPLOYEE CELL PHONES.

Employees are allowed to have their cell phones and other electronic devices with them at the studio for **EMERGENCY** use only. While on a shift, no non emergency personal calls, emails, text messaging, or other use of the device is allowed. Ringers must be muted.

CUSTOMER SERVICE QUALITY MONITORING.

Since Customer Service and project E.A.R.L. are such a major part of our product, You're Fired employs multiple methods of monitoring it's proper implementation and effectiveness. These methods include but are not limited to; the use of "secret shoppers"; solicited customer feedback; employee feedback; security camera monitoring; and electronic surveys.

INTAKE SLIPS.

The intake slip is used to identify the customer(s) with the piece(es). It is important for the information on this slip to be complete and to be accurate. Make sure that the top portion includes the customers full name, contact information, and especially E-Mail address. This data must be properly entered into our computer as well. The bottom portion must include a bisque sticker for each item painted, a description of the item, and the number of painters in the party. Every item painted at our Studio, whether by a customer, and employee, for a studio sample, etc. is to have an Intake Slip associated with it.

STUDIO FEE.

You're Fired customers pay a Studio Fee in addition to the cost of the bisque they choose. This fee covers them for all the painting they choose to do on that day. Every person painting must pay a studio fee.

There will be times when Studio Fees may be discounted and/or waived. In these instances, the Studio Fee is to be recorded on the customers receipt at a 100% discount. This allows us to keep proper track of the actual number of painters that frequent our studio, regardless of whether or not they actually paid for a Studio Fee.

WORKERS COMPENSATION INSURANCE.

Workers compensation insurance is provided for all employees in accordance with State labor laws.

OTHER BENEFITS.

You're Fired LLC does not offer any other benefits than are listed in this manual.

SAFETY PLAN.

1. Mission Statement: Working safely is a condition of employment at You're Fired. Our company will provide training, and safety equipment to prevent injuries to employees.

2. Responsibilities: Ricci or Michael will provide training and safety equipment to each You're Fired location. Any unsafe condition brought to our attention will be addressed immediately. The Managers are responsible for following the safety procedures listed here, as well as reporting any unsafe conditions, injuries or accidents to the Owners. In addition the Managers are responsible for managing the Studio Assistants in accordance with this plan. Studio Assistants are responsible for following this plan, as well as reporting any unsafe conditions, injuries or accidents to the Managers, and taking immediate corrective action when dangers or potential dangers exist. Managers are also responsible to convey specific dangers listed in this plan with any sub contractor or other outside party that has business in the studio.

3. Safety & Health Committee: An owner, a Manager and two Studio Assistant will serve as the Health and Safety Committee (Joint Loss Committee). They will meet annually or at the occurrence of any event requiring the committee's input (injury, new equipment, etc). A Studio Manager will advise this committee as well.

4. Safety Rules and Regulations:

KILN ROOM – Although the studio does not possess a large amount of potential hazards, 99% of them are in the Kiln room. As such, access to this area is restricted to an as needed basis. No customer should ever be allowed in the Kiln room, and you need to make certain this policy is enforced.

Kilns – the Kilns themselves fire to nearly 2000 degrees over an 8 hour period. They take over 16 hours to cool down to standard OVEN temperatures. Get the picture? THEY ARE HOT! Handling of items in and around the Kiln are to be performed under the supervision of a Manager only. No product should ever be handled when hotter than room temperature.

Dremmel Tool - When dremmeling the stilt marks off of fired pieces, protective glasses must be worn. This process causes tiny shards of glass to be removed, and should be done with caution.

Safety Equipment – The following Safety Equipment is available at the Studio. If you can not find the proper equipment, you should not perform the task.

Safety Equipment	Use during procedure	Risk
Respiratory Mask	Glazing, Sanding & Loading	Breathing the dust
Rubber Gloves	Glazing, Sanding & Loading	Breathing dust Dry skin, open wounds
Safety Glasses	Dremmeling the stilt marks	Glass Particles in eye and/or skin
Fire Gloves	Emergency Only	Burning

5. Disciplinary Policy: As listed in our Safety Mission statement, following this plan is a requirement of employment at You're Fired. One written warning will be given to any employee who intentionally violates this plan. On subsequent violation, employment will be terminated.

6. Accident Reporting & Investigation: All accidents and injuries are to be reported to your supervisor. Members of the Safety (Joint Loss) Committee will review each incident.

7. Training: All employees are trained when hired on the safety aspects of their jobs. Each employee is also given a copy of this plan.

8. Emergency Evacuation: All locations have exit doors in the immediate front and back of the studio. In the event of an emergency, exit through the nearest and safest egress.

9. Communication: The Safety Committee will report to all employees the findings of any accident or injury happening at our Studio. Minutes from Meetings will be posted on the Employee Web Site. Employee memos, Email, and postings will be used to communicate hazards as well. IF any outside contractors are used at any locations, the Manager on duty will review this safety plan with them prior to their commencement of work.

All employees are required to follow Safety requirements. Witnessing an owner of the company not following a rule is not to be perceived as permission or a recommendation to follow. It should only be interpreted that we value your health and safety above our own!

In the event of an emergency, dial 911.

Vehicle Use Form

To be filled out by any employee using a company, owners, or personal vehicle while being paid by You're Fired.

Employee Name: _____ DOB: _____

I am aware that to operate a vehicle (my own, the companies, or an owners) on You're Fired's time I will: (initial each line)

- _____ **abide by all traffic laws**
- _____ **will be the yielding vehicle at all times**
- _____ **will not carry non business passengers**
- _____ **will not smoke, drink or eat while driving**
- _____ **will pull over to answer/talk on a cell phone**
- _____ **will maintain a valid drivers license**
- _____ **will keep the vehicle clean (HAND WASH ONLY on Earlmobile)**
- _____ **Will always park EARLmobile so it can be seen.**
- _____ **will keep the vehicle locked**

I will abide by the rules listed above: _____

Signature

Divers License Number : _____

Drivers License Expiration: _____

EMPLOYEE INFO SHEET (Parental Permission Form if under 18)

Name: _____

E-Mail: _____

Home Phone: _____

Cell/Pager: _____

Birth Date: _____

Emergency Contact: _____

Name

Phone

Signatures:

Please sign each line indicating your agreement and understanding:

I have read through and understand the terms of this Employee Manual version ____ / ____ / 200__.

Employee Signature

Date

I have been made aware of the hazards related to the Kiln Room. I have read and understand the Health & Safety Plan included in this manual.

Employee Signature

Date

I have been given a copy of my Job Description, and I understand its terms.

Employee Signature

Date

If employee is under 18 years of age:

I have reviewed the above forms with my child and give them permission to work at You're Fired.

Parent Signature

Date

Direct Deposit Form

Payroll Direct Deposit Request

I, _____ request that my payroll funds be automatically deposited to the account information below:

Bank Name: _____

Account Number: _____

Routing Number: _____

Account Type: Checking or Savings (circle one)

Employee Signature

Date

Employment Eligibility Verification

INSTRUCTIONS

PLEASE READ ALL INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM.

Anti-Discrimination Notice. It is illegal to discriminate against any individual (other than an alien not authorized to work in the U.S.) in hiring, discharging, or recruiting or referring for a fee because of that individual's national origin or citizenship status. It is illegal to discriminate against work eligible individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because of a future expiration date may also constitute illegal discrimination.

Section 1 - Employee. All employees, citizens and noncitizens, hired after November 6, 1986, must complete Section 1 of this form at the time of hire, which is the actual beginning of employment. **The employer is responsible for ensuring that Section 1 is timely and properly completed.**

Preparer/Translator Certification. The Preparer/Translator Certification must be completed if Section 1 is prepared by a person other than the employee. A preparer/translator may be used only when the employee is unable to complete Section 1 on his/her own. However, the employee must still sign Section 1 personally.

Section 2 - Employer. For the purpose of completing this form, the term "employer" includes those recruiters and referrers for a fee who are agricultural associations, agricultural employers or farm labor contractors.

Employers must complete Section 2 by examining evidence of identity and employment eligibility within three (3) business days of the date employment begins. If employees are authorized to work, but are unable to present the required document(s) within three business days, they must present a receipt for the application of the document(s) within three business days and the actual document(s) within ninety (90) days. However, if employers hire individuals for a duration of less than three business days, Section 2 must be completed at the time employment begins. **Employers must record: 1) document title; 2) issuing authority; 3) document number, 4) expiration date, if any; and 5) the date employment begins.** Employers must sign and date the certification. Employees must present original documents. Employers may, but are not required to, photocopy the document(s) presented. These photocopies may only be used for the verification process and must be retained with the I-9. **However, employers are still responsible for completing the I-9.**

Section 3 - Updating and Reverification. Employers must complete Section 3 when updating and/or reverifying the I-9. Employers must reverify employment eligibility of their employees on or before the expiration date recorded in Section 1. Employers **CANNOT** specify which document(s) they will accept from an employee.

- If an employee's name has changed at the time this form is being updated/reverified, complete Block A.
- If an employee is rehired within three (3) years of the date this form was originally completed and the employee is still eligible to be employed on the same basis as previously indicated on this form (updating), complete Block B and the signature block.
- If an employee is rehired within three (3) years of the date this form was originally completed and the employee's work authorization has expired **or** if a current employee's work authorization is about to expire (reverification), complete Block B and:

- examine any document that reflects that the employee is authorized to work in the U.S. (see List A **or** C),
- record the document title, document number and expiration date (if any) in Block C, and
- complete the signature block.

Photocopying and Retaining Form I-9. A blank I-9 may be reproduced, provided both sides are copied. The Instructions must be available to all employees completing this form. Employers must retain completed I-9s for three (3) years after the date of hire or one (1) year after the date employment ends, whichever is later.

For more detailed information, you may refer to the Department of Homeland Security (DHS) Handbook for Employers, (Form M-274). You may obtain the handbook at your local U.S. Citizenship and Immigration Services (USCIS) office.

Privacy Act Notice. The authority for collecting this information is the Immigration Reform and Control Act of 1986, Pub. L. 99-603 (8 USC 1324a).

This information is for employers to verify the eligibility of individuals for employment to preclude the unlawful hiring, or recruiting or referring for a fee, of aliens who are not authorized to work in the United States.

This information will be used by employers as a record of their basis for determining eligibility of an employee to work in the United States. The form will be kept by the employer and made available for inspection by officials of the U.S. Immigration and Customs Enforcement, Department of Labor and Office of Special Counsel for Immigration Related Unfair Employment Practices.

Submission of the information required in this form is voluntary. However, an individual may not begin employment unless this form is completed, since employers are subject to civil or criminal penalties if they do not comply with the Immigration Reform and Control Act of 1986.

Reporting Burden. We try to create forms and instructions that are accurate, can be easily understood and which impose the least possible burden on you to provide us with information. Often this is difficult because some immigration laws are very complex. Accordingly, the reporting burden for this collection of information is computed as follows: **1) learning about this form, 5 minutes; 2) completing the form, 5 minutes; and 3) assembling and filing (recordkeeping) the form, 5 minutes, for an average of 15 minutes per response.** If you have comments regarding the accuracy of this burden estimate, or suggestions for making this form simpler, you can write to U.S. Citizenship and Immigration Services, Regulatory Management Division, 111 Massachusetts Avenue, N.W., Washington, DC 20529. OMB No. 1615-0047.

NOTE: This is the 1991 edition of the Form I-9 that has been rebranded with a current printing date to reflect the recent transition from the INS to DHS and its components.

Employment Eligibility Verification

Please read instructions carefully before completing this form. The instructions must be available during completion of this form. **ANTI-DISCRIMINATION NOTICE:** It is illegal to discriminate against work eligible individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because of a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Verification. To be completed and signed by employee at the time employment begins.

Print Name: Last	First	Middle Initial	Maiden Name
Address (Street Name and Number)		Apt. #	Date of Birth (month/day/year)
City	State	Zip Code	Social Security #

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.	I attest, under penalty of perjury, that I am (check one of the following):
	<input type="checkbox"/> A citizen or national of the United States
	<input type="checkbox"/> A Lawful Permanent Resident (Alien #) A _____
	<input type="checkbox"/> An alien authorized to work until _____ (Alien # or Admission #) _____

Employee's Signature	Date (month/day/year)
----------------------	-----------------------

Preparer and/or Translator Certification. (To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.

Preparer's/Translator's Signature	Print Name
Address (Street Name and Number, City, State, Zip Code)	Date (month/day/year)

Section 2. Employer Review and Verification. To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C, as listed on the reverse of this form, and record the title, number and expiration date, if any, of the document(s).

List A	OR	List B	AND	List C
Document title: _____		_____		_____
Issuing authority: _____		_____		_____
Document #: _____		_____		_____
Expiration Date (if any): _____		_____		_____
Document #: _____		_____		_____
Expiration Date (if any): _____		_____		_____

CERTIFICATION - I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on (month/day/year) _____ and that to the best of my knowledge the employee is eligible to work in the United States. (State employment agencies may omit the date the employee began employment.)

Signature of Employer or Authorized Representative	Print Name	Title
Business or Organization Name	Address (Street Name and Number, City, State, Zip Code)	Date (month/day/year)

Section 3. Updating and Reverification. To be completed and signed by employer.

A. New Name (if applicable)	B. Date of Rehire (month/day/year) (if applicable)
-----------------------------	--

C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment eligibility. Document Title: _____ Document #: _____ Expiration Date (if any): _____

I attest, under penalty of perjury, that to the best of my knowledge, this employee is eligible to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

Signature of Employer or Authorized Representative	Date (month/day/year)
--	-----------------------

LISTS OF ACCEPTABLE DOCUMENTS

LIST A	LIST B	LIST C
Documents that Establish Both Identity and Employment Eligibility	Documents that Establish Identity	Documents that Establish Employment Eligibility
<ol style="list-style-type: none"> 1. U.S. Passport (unexpired or expired) 2. Certificate of U.S. Citizenship (<i>Form N-560 or N-561</i>) 3. Certificate of Naturalization (<i>Form N-550 or N-570</i>) 4. Unexpired foreign passport, with <i>I-551 stamp</i> or attached <i>Form I-94</i> indicating unexpired employment authorization 5. Permanent Resident Card or Alien Registration Receipt Card with photograph (<i>Form I-151 or I-551</i>) 6. Unexpired Temporary Resident Card (<i>Form I-688</i>) 7. Unexpired Employment Authorization Card (<i>Form I-688A</i>) 8. Unexpired Reentry Permit (<i>Form I-327</i>) 9. Unexpired Refugee Travel Document (<i>Form I-571</i>) 10. Unexpired Employment Authorization Document issued by DHS that contains a photograph (<i>Form I-688B</i>) 	OR	<ol style="list-style-type: none"> 1. Driver's license or ID card issued by a state or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color and address 2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color and address 3. School ID card with a photograph 4. Voter's registration card 5. U.S. Military card or draft record 6. Military dependent's ID card 7. U.S. Coast Guard Merchant Mariner Card 8. Native American tribal document 9. Driver's license issued by a Canadian government authority <p style="text-align: center; font-weight: bold;">For persons under age 18 who are unable to present a document listed above:</p> <ol style="list-style-type: none"> 10. School record or report card 11. Clinic, doctor or hospital record 12. Day-care or nursery school record
	AND	<ol style="list-style-type: none"> 1. U.S. social security card issued by the Social Security Administration (<i>other than a card stating it is not valid for employment</i>) 2. Certification of Birth Abroad issued by the Department of State (<i>Form FS-545 or Form DS-1350</i>) 3. Original or certified copy of a birth certificate issued by a state, county, municipal authority or outlying possession of the United States bearing an official seal 4. Native American tribal document 5. U.S. Citizen ID Card (<i>Form I-197</i>) 6. ID Card for use of Resident Citizen in the United States (<i>Form I-179</i>) 7. Unexpired employment authorization document issued by DHS (<i>other than those listed under List A</i>)

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274)

Form W-4 (2012)

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 2012 expires February 18, 2013. See Pub. 505, Tax Withholding and Estimated Tax.

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

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 can 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. 505 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. 505 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. 505 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. 505 to see how the amount you are having withheld compares to your projected total tax for 2012. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Future developments. The IRS has created a page on www.irs.gov for information about Form W-4, at www.irs.gov/w4. Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted on that page.

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A	<u> </u>
B	Enter "1" if: { <ul style="list-style-type: none"> • 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	<u> </u>
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	<u> </u>
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D	<u> </u>
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E	<u> </u>
F	Enter "1" if you have at least \$1,900 of child or dependent care expenses for which you plan to claim a credit (Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)	F	<u> </u>
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 to seven eligible children or less "2" if you have eight 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	G	<u> </u>
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	<u> </u>
	For accuracy, complete all worksheets that apply. { <ul style="list-style-type: none"> • 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 are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$40,000 (\$10,000 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. }		

----- Separate 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	<h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="margin: 0;">▶ 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.</p>	OMB No. 1545-0074 2012
1 Your first name and middle initial	Last name	2 Your social security number
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, 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. ▶ <input type="checkbox"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)	6 Additional amount, if any, you want withheld from each paycheck	5 <u> </u> 6 \$ <u> </u>
7 I claim exemption from withholding for 2012, 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 <u> </u>
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.		
Employee's signature (This form is not valid unless you sign it.) ▶		Date ▶
8 Employer's name and address (Employer: Complete 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 or claim certain credits or adjustments to income.

1	Enter an estimate of your 2012 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	1	\$ _____
2	Enter: $\left\{ \begin{array}{l} \$11,900 \text{ if married filing jointly or qualifying widow(er)} \\ \$8,700 \text{ if head of household} \\ \$5,950 \text{ if single or married filing separately} \end{array} \right\}$	2	\$ _____
3	Subtract line 2 from line 1. If zero or less, enter “-0-”	3	\$ _____
4	Enter an estimate of your 2012 adjustments to income and any additional standard deduction (see Pub. 505)	4	\$ _____
5	Add lines 3 and 4 and enter the total. (Include any amount for credits from the <i>Converting Credits to Withholding Allowances for 2012 Form W-4</i> worksheet in Pub. 505.)	5	\$ _____
6	Enter an estimate of your 2012 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 \$3,800 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 \$65,000 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 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.			
4	Enter the number from line 2 of this worksheet	4	_____
5	Enter the number from line 1 of this worksheet	5	_____
6	Subtract line 5 from line 4	6	_____
7	Find the amount in Table 2 below that applies to the HIGHEST paying job and enter it here	7	\$ _____
8	Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed	8	\$ _____
9	Divide line 8 by the number of pay periods remaining in 2012. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2011. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck	9	\$ _____

Table 1

Table 2

Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$5,000	0	\$0 - \$8,000	0	\$0 - \$70,000	\$570	\$0 - \$35,000	\$570
5,001 - 12,000	1	8,001 - 15,000	1	70,001 - 125,000	950	35,001 - 90,000	950
12,001 - 22,000	2	15,001 - 25,000	2	125,001 - 190,000	1,060	90,001 - 170,000	1,060
22,001 - 25,000	3	25,001 - 30,000	3	190,001 - 340,000	1,250	170,001 - 375,000	1,250
25,001 - 30,000	4	30,001 - 40,000	4	340,001 and over	1,330	375,001 and over	1,330
30,001 - 40,000	5	40,001 - 50,000	5				
40,001 - 48,000	6	50,001 - 65,000	6				
48,001 - 55,000	7	65,001 - 80,000	7				
55,001 - 65,000	8	80,001 - 95,000	8				
65,001 - 72,000	9	95,001 - 120,000	9				
72,001 - 85,000	10	120,001 and over	10				
85,001 - 97,000	11						
97,001 - 110,000	12						
110,001 - 120,000	13						
120,001 - 135,000	14						
135,001 and over	15						

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

You 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.