Payroll Accounting 2023 9th edition Landin Solutions Manual

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SOLUTIONS MANUAL: CHAPTER 2 END OF CHAPTER ANSWERS

ANSWERS TO STOP AND CHECK EXERCISES

What's in the File?

1. A, B, D, E
2. B
3. D
4. A
5. C

Who Are You?

1. Student answers will vary. One possible way to prove both identity and employment is a current U.S. passport. Alternatively, a current state-issued driver's license and a Social Security card will work for the purposes of the I-9.

2. Student answers will vary. When evaluating the earnings of more than one job, the breakdown of includable amount by pay period is often overlooked.

3. Student answers will vary. Examples of statutory employees include: A driver who distributes beverages (other than milk) or meat, vegetable, fruit, or bakery products or who picks up and delivers laundry or dry cleaning, if the driver is a single company's agent or is paid on commission. A full-time life insurance sales agent whose principal business activity is selling life insurance or annuity contracts, or both, primarily for one life insurance company. An individual who works at home on materials or goods that a company supplies and that must be returned to that company or a designated agent in accordance with furnished specifications for the work to be done. A full-time traveling or city salesperson who works on a single company's behalf and turns in orders from wholesalers, retailers, contractors, or operators of hotels, restaurants, or other similar establishments. The goods sold must be merchandise for resale or supplies for use in the buyer's business operation. The work performed for that single company must be the salesperson's principal business activity.

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Exempt vs. Nonexempt

1. Exempt workers are exempt from the overtime provisions of FLSA. Exempt workers tend to be employees in a company's managerial or other leadership functions, in which they may need to work more than 40 hours per week to complete their tasks. Exempt workers usually receive a fixed salary per period that is not based on the number of hours worked.

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Nonexempt workers tend to be compensated on an hourly basis and often do not have managerial or leadership responsibilities. It should be noted that some nonexempt workers do have managerial or leadership responsibilities and may receive a fixed salary; however, these employees are covered by the overtime provisions of FLSA.

2. C (40 hours)
3. The leased employee is a common-law employee of the firm, whereas the temporary employee is an employee of the temporary agency.

Worker Facts

1. Hourly workers and nonexempt employees are protected by the FLSA.

2. Exempt workers receive a fixed amount of money and generally direct the actions of other employees; nonexempt workers are eligible for overtime and generally have their work directed by a manager.

3. Commission workers are typically tied to sales completed by the individual; piece-rate pay is determined by the number of pieces the employee completes during a shift or period.

4. Student answers may vary but should include: Minimum hourly rate is set by the U.S. Federal government. Minimum wage rates can and do vary per state, and different parts of the same state may have different minimum wages. The minimum wage may differ from a "living wage," which is an amount needed to meet basic subsistence needs. A calculating tool was provided in the chapter for discussion on various location living wages.

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Who Does Which Job?

Student answers will vary. The answer should reflect a clear separation of duties, cross-training, rotation of tasks, and security protocols.

Internal Controls and Audits

1. B

2. B, C

3. A, C, D

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Destroy and Terminate

1. Paper payroll records should be shredded or burned. Computer records should be purged from the server and all other storage devices.

2. Charlie should receive his final pay on October 11, and not later than October 12. His employer is not required to provide him with a severance package, although he may be eligible for his accrued vacation pay.

ANSWERS TO END-OF-CHAPTER MATERIALS

REVIEW QUESTIONS

1. What are necessary elements of internal controls for a payroll department?

   a. Payroll system design, authorized signers, documentation, and review of the process

2. Why should more than one person prepare and verify payroll processing?

   a. Internal controls and verification to avoid fraud or theft

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3. What documents should be included in all new-hire packets?

   a. I-9 and W-4

4. Why are new hires required to be reported to the state's employment department?

   a. The enforcement of child support and legal withholdings, ensuring immigrants are still eligible to work, verification of professional licensing/qualifications, administration of COBRA benefits

5. When must a terminated employee be paid his or her final paycheck for the state in which you live?

   a. Student answers will vary. This is a state specific regulation time ranging from the point of discharge to no time requirements.

6. What are the five main payroll frequencies?

   a. Daily, weekly, biweekly, semimonthly, monthly

7. How would you distinguish between exempt and nonexempt workers?

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a. Use of the exemption status determinators provided by the Department of Labor: Executive, Administrative, or Professional.

8. What are two of the best practices in establishing a payroll system?

a. Student answers will vary but should include: keep any requests for leave with the related paystubs, file retention schedule, have more than one person responsible for the duties/verification, and separation of duties

9. What are the important considerations in setting up a payroll system?

a. Pay frequency, pay types, method of payment, benefits, manual/computerized/outsourced payroll processing, file security system

10. What are the different tasks involved in payroll accounting?

a. Entering the employees, entering the hours, calculation of gross wages, preparation of paychecks, payment of taxes, reporting requirements

11. What agencies or organizations can audit a company's payroll records?

a. The Internal Revenue Service (IRS)

b. Federal and State Departments of Labor

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c. Department of Homeland Security

d. Other state and local agencies

e. Labor unions

12. How can a company protect itself from cybersecurity breaches?

a. Complex password requirements

b. Anti-virus or Anti-spyware software

c. Secured connections on servers

d. IP or VPN lockdown programs

13. How long should employee records be retained?

a. For a three-year period, with some records being required for up to six years

14. Why are independent contractors not paid through a company's payroll system?

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a. Individuals classified as independent contractors are treated as vendors and paid outside of payroll.

15. What is the difference between termination and resignation?

a. An employee is terminated by the employer; when the employee initiates the separation, it is a resignation. Employees who resign will receive their final paycheck in the normal payroll cycle, whereas terminated employees may be required to receive theirs sooner.

16. Explain some of the differences in termination and resignation pay regulations.

a. Student answers may vary. Rules vary by state and can include shorter periods for paying employees that have been terminated than that of resignation.

17. What is the difference between weekly, biweekly, semimonthly, and monthly pay periods?

a. A weekly pay period is for one-week, biweekly pay period is two weeks long, semi-monthly pay period is twice a month, and monthly pay period is once a month.

18. What differentiates exempt and nonexempt employees?

a. Nonexempt employees are covered under the Fair Labor Standards Act (FLSA) and are typically in non-supervisory positions. Exempt employees are typically in managerial positions, are exempt from overtime pay requirements, and the FLSA.

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19. What challenges does a company face when using cloud-based payroll and personnel records?

a. With information on cloud-based systems, the company does not have physical control of the assets. This can result in cyber-attacks, systematic downtime as the companies that maintain the databases perform maintenance windows, data may not be able to be accessed when needed for audit purposes or research.

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EXERCISES SET A

E2-1A. Kira Tran, a nonexempt employee at Refurbished Woods, works a standard 7:00 a.m.–4:00 p.m. schedule with an hour for lunch each day. Kira received overtime pay for hours in excess of 40 per week. During the week, she worked the following schedule:

How many hours of overtime did Kira work this week?

2. 0.50

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Day	Hours
Monday	9.25 hours
Tuesday	7.5 hours
Wednesday	8.75 hours
Thursday	6.75 hours
Friday	8.25 hours

Total 40.50

40.50-40.00=0.50

E2-2A. Lillian Weatherby receives her pay every other week while working for the federal government. Which of the following choices describes her pay frequency?

1. Biweekly

E2-3A. Lila Rivera is a new employee for De Terra Glass. Which federal forms must be completed as part of the hiring process? (Select all that apply.)

1. W-4
4. I-9

E2-4A. Wilbur Matthews, a resident of Texas, resigned from his employment with Grand Lake Cattle Farms on October 7, 2022. The next pay date for the company is October 14. By what date should he receive his final pay?

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2. October 14

E2-5A. Charlene Kelley is a new nonexempt sales associate for Oyondo Retail Stores. She completes her time card for the pay period. To ensure proper internal control, what is the next step in the payroll review process?

3. Submit the time card to her manager for review.

E2-6A. Alfonso Silva needs additional filing space at the end of the year in the company's offsite, secured storage. He sees several boxes marked for the current year's destruction. What methods can Alfonso use to dispose of the payroll records? (Select all that apply.)

1. Contact an off-site record destruction service.
3. Shred the records, then dispose of the shredded paper.
4. Incinerate the payroll records marked for destruction.

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E2-7A. Jacqueline Blue is a payroll clerk at Quaking Aspens Antiques. As she reviews employee files, what should be present in the employee information? (Select all that apply.)

2. Pay rate

3. Occupation

E2-8A. Ginger Klein is the payroll clerk for Neolane Transportation. A colleague who is classified as an independent contractor requests to be classified as an employee. What factors should Ginger consider? (Select all that apply.)

1. Relationship of the Parties

2. Behavioral Control

4. Financial Control

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E2-9A. What are the forms of identification that establish *employment authorization* for the I-9? (Select all that apply.)

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1. Native American Tribal document.

2. Social security card

E2-10A. What are the forms of identification that establish *identity* for the I-9? (Select all that apply.)

1. State-issued driver's license

2. U.S. Passport.

3. School record.

E2-11A. Jamie Patil is a candidate for the position of sales manager with Retrozz Furniture. She is going to be required to supervise several employees and can determine the direction in which she will complete the assignments given to her. What guidelines should she follow when classifying workers as exempt or nonexempt? (Select all that apply.)

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2 FLSA

3. Department of Labor

4. IRS

E2-12A. Susana Robledo is the office manager for Wardley and Sons Auto Detailing. Because it is a small office, she is required to keep track of all employee records and pay both employees and contractors. Which of the following are legal factors that will differentiate between exempt and nonexempt employees? (Select all that apply.)

2. Type of work performed

4. Amount of supervisor-given direction

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PROBLEMS SET A

P2-1A. Reuben Walker is a vice president of Sales at Fields Brothers Autos and earns a salary of $59,000. What is Reuben's period pay for each of the following pay frequencies:

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a.	Biweekly	$59,000/26 = $2,269.23
b.	Semimonthly	$59,000/24 = $2,458.33
c.	Weekly	$59,000/52 = $1,134.62
d.	Monthly	$59,000/12 = $4,916.67

P2-2A. Kabe Oni is a part-time worker for Senior Solvers who uses company equipment in the performance of the job duties. Kabe asks the payroll supervisor, Ikino Karn, to grant independent contractor status. What should Ikino tell Kabi?

a. Since Kabe uses the company's equipment in the performance of his duties, there he would not qualify for an independent contractor since he does not have financial control of the equipment.

P2-3A. You are the new payroll supervisor for your company. Which payroll documentation control procedures are now your responsibility?

a. Payroll system security, Maintenance of paid time off (i.e., vacation, sick, etc.), Access to payroll data, Separation of duties, Training of payroll staff

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P2-4A. Leona Figueroa is a new employee in the payroll department of Octolium Computers. After working at the company for one week, she asks you why it is so important to submit new hire documentation. What guidance will you offer her?

a. Reporting creates a registry to monitor child support obligations, tracks immigration to ensure individuals are legal to work in the United States, ensures that individuals in professions that can have sanctions are legally able to continue to work, finally to enable the tracking of COBRA benefits.

P2-5A. You are the payroll accounting clerk for your company, Conose Advertising, which has 50 employees. The controller has recently switched the firm from an in-house payroll system to an outsourced payroll provider. What are your responsibilities within the company for payroll records and employee file issues?

a. Even with outsourced payroll the company is responsible for maintaining records, responsible retention periods, ensuring timely filing of tax and withholding amount, and document destruction.

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P2-6A. Aaron Tallchief is a citizen of the Northern Pomo Indian Nation. In completing his I-9, he provides an official Northern Pomo Indian Nation birth certificate to establish identification and employment eligibility. Is this sufficient documentation? Why or why not?

a. Yes, these are acceptable since this would fulfill the requirements of items from type B and type C of the acceptable documents.

P2-7A. Maria Rupert is the payroll supervisor at All Family Investments. Management is requesting to have the investment salespeople, who are paid on an hourly basis, be classified as exempt employees because their job duties occasionally require evening and weekend work. What tests should the investment salespeople meet to achieve exempt status?

a. The U.S. Department of Labor requires that employees meet all tests to achieve exempt status under one of the following: executive exemption, administrative exemption, and professional exemption. Since the investment salespeople do not meet the qualifications for exemption, they would need to stay non-exempt.

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P2-8A. Twinte Cars, a California corporation, has internal corporate requirements that stipulate a three-year payroll document retention period. They enter into a contract with an international company that mandates a six-year payroll document retention requirement. How should Twinte Cars balance these requirements?

a. The longer retention period would be appropriate to satisfy the record retention requirements under the contract.

P2-9A. Ted McCormick is a full-time life insurance agent with Centixo Insurance, a small insurance company. The company has classified him as an employee, and he feels that he should be classified as an independent contractor because he receives no company benefits and sets his own office hours. Should he be reclassified as an independent contractor? Why or why not?

a. Of the three tests, Ted does not meet the relationship of the parties and should be treated as an employee.

P2-10A. Evelyn Hardy is an employee of Polyent Plastics, a company with headquarters in Rock Island, Illinois. She lives and works in Doha, Qatar, and earns an annual salary of $97,300. The company has been withholding U.S. federal income taxes from her pay, but Evelyn believes that she should be exempt because she is an expatriate. What course of action should Evelyn take?

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a. Evelyn would need to file IRS Foreign Earned Income Exclusion

P2-11A. Complete the W-4 for employment at Plexivent Plastics starting 9/6/2022. The employer's address is 1 Plastics Way, Lincoln Valley, ND 58430, and EIN is 56-4658631.

Henry Walker Pierce
2024 Denhoff Highway, Apartment 12
Lincoln Valley, ND 58430
SSN: 687-55-4658
Marital status: Married filing jointly with two dependents under 17
One job and spouse does not work
Does not require any additional amount to be withheld

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Form **W-4**

Department of the Treasury
Internal Revenue Service

Employee's Withholding Certificate

▶ Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.
▶ Give Form W-4 to your employer.
▶ Your withholding is subject to review by the IRS.

OMB No. 1545-0074

2022

Step 1: Enter Personal Information

(a) First name and middle initial: Henry W
Last name: Pierce
(b) Social security number: 687-55-4658

Address: 2024 Denhoff Highway, Apartment 12
City or town, state, and ZIP code: Lincoln Valley, ND 58430

▶ Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov.

(c) ☐ Single or Married filing separately
☑ 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 can claim exemption from withholding, when to use the estimator at *www.irs.gov/W4App*, and privacy.

Step 2: Multiple Jobs or Spouse Works

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

Do **only one** of the following.

(a) Use the estimator at *www.irs.gov/W4App* 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: Claim Dependents

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 ▶ $ 4000

Multiply the number of other dependents by $500 . . . . ▶ $

Add the amounts above and enter the total here . . . . . 3 $ 4000

Step 4 (optional): Other Adjustments

(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) $

(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: Sign Here

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

▶ Henry W Pierce
Employee's signature (This form is not valid unless you sign it.)

▶ 09/06/2022
Date

Employers Only

Employer's name and address	First date of employment	Employer identification number (EIN)
Plexivent Plastics 1 Plastics Way Lincoln Valley, ND 58430	09/06/2022	56-4658631

For Privacy Act and Paperwork Reduction Act Notice, see page 3. Cat. No. 10220Q Form **W-4** (2022)

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P2-12A. Complete the I-9 for employment at Plexivent Plastics starting 9/6/2022. The employer's address is 1 Plastics Way, Lincoln Valley, ND 58430, and EIN is 56-4658631. Henry is starting work on 9/6/2022. Be sure to complete Section 2 of Form I-9.

Henry Walker Pierce
2024 Denhoff Highway, Apartment 12
Lincoln Valley, ND 58430
SSN: 687-55-4658
Marital status: Married
Date of Birth: 8/15/1999
U.S. Citizen
Henry's North Dakota driver's license number is MKJ-462856 and expires on his birthday in 2024.
Office Manager James MacMillan verified the information for the company.

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Employment Eligibility Verification
Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9
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.

Section 1. Employee Information and Attestation *(Employees must complete and sign Section 1 of Form I-9 no later than the first day of employment, but not before accepting a job offer.)*

Last Name *(Family Name)*	First Name *(Given Name)*	Middle Initial	Other Last Names Used *(if any)*
Pierce	Henry	W	

Address *(Street Number and Name)*	Apt. Number	City or Town	State	ZIP Code
2024 Denhoff Highway	12	Lincoln Valley	ND	58430

Date of Birth *(mm/dd/yyyy)*	U.S. Social Security Number	Employee's E-mail Address	Employee's Telephone Number
08/15/1999	687-55-4658		

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 boxes):

- ☑ 1. A citizen of the United States
- ☐ 2. A noncitizen national of the United States *(See instructions)*
- ☐ 3. A lawful permanent resident (Alien Registration Number/USCIS Number): _____
- ☐ 4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy): _____
  Some aliens may write "N/A" in the expiration date field. *(See instructions)*

Aliens authorized to work must provide only one of the following document numbers to complete Form I-9: An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign Passport Number.

1. Alien Registration Number/USCIS Number: _____
   OR
2. Form I-94 Admission Number: _____
   OR
3. Foreign Passport Number: _____
   Country of Issuance: _____

QR Code - Section 1
Do Not Write In This Space

Signature of Employee	Today's Date *(mm/dd/yyyy)*
Henry W Pierce	09/06/2022

Preparer and/or Translator Certification (check one):

☑ I did not use a preparer or translator. ☐ A preparer(s) and/or translator(s) assisted the employee in completing Section 1.

(Fields below must be completed and signed when preparers and/or translators assist an employee in completing Section 1.)

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator	Today's Date *(mm/dd/yyyy)*

Last Name *(Family Name)*	First Name *(Given Name)*

Address *(Street Number and Name)*	City or Town	State	ZIP Code

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Employment Eligibility Verification
Department of Homeland Security
U.S. Citizenship and Immigration Services

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

Section 2. Employer or Authorized Representative Review and Verification

(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents.")

Employee Info from Section 1	Last Name *(Family Name)*	First Name *(Given Name)*	M.I.	Citizenship/Immigration Status
	Pierce	Henry	W	1

List A Identity and Employment Authorization	OR	List B Identity	AND	List C Employment Authorization
Document Title		Document Title Driver's License issued by state/territory		Document Title Social Security Card (unrestricted)
Issuing Authority		Issuing Authority North Dakota		Issuing Authority Social Security Administration
Document Number		Document Number MKJ-462856		Document Number 687-55-4658
Expiration Date *(if any) (mm/dd/yyyy)*		Expiration Date *(if any) (mm/dd/yyyy)* 08/15/2024		Expiration Date *(if any) (mm/dd/yyyy)*
Document Title		Additional Information		QR Code - Sections 2 & 3 Do Not Write In This Space
Issuing Authority				
Document Number				
Expiration Date *(if any) (mm/dd/yyyy)*				
Document Title				
Issuing Authority				
Document Number				
Expiration Date *(if any) (mm/dd/yyyy)*				

Certification: I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

The employee's first day of employment *(mm/dd/yyyy)*: 09/06/2022 ***(See instructions for exemptions)***

Signature of Employer or Authorized Representative	Today's Date *(mm/dd/yyyy)*	Title of Employer or Authorized Representative
James MacMillan	09/06/2022	Office Manager

Last Name of Employer or Authorized Representative	First Name of Employer or Authorized Representative	Employer's Business or Organization Name
MacMillan	James	Plexivent Plastics

Employer's Business or Organization Address (*Street Number and Name*)	City or Town	State	ZIP Code
1 Plastics Way	Lincoln Valley	ND	58430

Section 3. Reverification and Rehires *(To be completed and signed by employer or authorized representative.)*

A. New Name *(if applicable)*			B. Date of Rehire *(if applicable)*
Last Name *(Family Name)*	First Name *(Given Name)*	Middle Initial	Date *(mm/dd/yyyy)*

C. If the employee's previous grant of employment authorization has expired, provide the information for the document or receipt that establishes continuing employment authorization in the space provided below.

Document Title	Document Number	Expiration Date *(if any) (mm/dd/yyyy)*

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized 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	Today's Date *(mm/dd/yyyy)*	Name of Employer or Authorized Representative

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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	AND	LIST C Documents that Establish Employment Authorization
1. U.S. Passport or U.S. Passport Card		1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address		1. 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
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address		2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa		3. School ID card with a photograph		3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
4. Employment Authorization Document that contains a photograph (Form I-766)		4. Voter's registration card		4. Native American tribal document
5. 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: (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 not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.		5. U.S. Military card or draft record		5. U.S. Citizen ID Card (Form I-197)
		6. Military dependent's ID card		6. Identification Card for Use of Resident Citizen in the United States (Form I-179)
		7. U.S. Coast Guard Merchant Mariner Card		7. Employment authorization document issued by the Department of Homeland Security
		8. Native American tribal document		
		9. Driver's license issued by a Canadian government authority		
		For persons under age 18 who are unable to present a document listed above:		
		10. School record or report card		
		11. Clinic, doctor, or hospital record		
		12. Day-care or nursery school record		
6. 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 nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI				

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

Refer to the instructions for more information about acceptable receipts.

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EXERCISES SET B

E2-1B. Howard Walters, a nonexempt employee of Consolidated Utilities, works a standard 10:00 a.m. to 7:00 p.m. schedule with an hour for lunch. Howard works in California, a state requiring overtime for hours exceeding 8 per day and for those over 40 in a week. During the week, he worked the following schedule:

Day	Hours
Monday	8.75 hours
Tuesday	7.75 hours
Wednesday	8.50 hours
Thursday	8.00 hours
Friday	8.25 hours

Based on the state's requirements, how much overtime has Howard worked during the period?

4. 2.75 hours

8.75 + 7.75 + 8.50 + 8.00 + 8.25 = 41.25 hours for 1.25 hours of overtime over 40 per week
.75 + .50 + .25 = 1.5 hours over 8 per day for a total of 2.75 hours overtime in the period

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E2-2B. Micha Volkov is a salaried employee earning $49,850 annually. Micha is paid twice per month. Which of the following best describes the pay frequency?

2. Semimonthly

E2-3B. On June 21, 2022, Dolores Goodman was terminated from her job at Black Diamond Sports in New Hampshire. Black Diamond pays its employees biweekly on Fridays, and the next payday is 7/8/2022. When must she receive her final paycheck?

4. Within 72 hours.

E2-4B. Leonard Andrews ended his employment at Atlas Inks on March 21, 2022. When is the earliest that Atlas Inks may destroy his payroll records?

3. March 22, 2025

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E2-5B. Elijah Brown is a new payroll accountant at Zata Imports, a company with 250 employees. He has completed entering all time card data for the pay period. What should Elijah's next step in the payroll review process be?

3. Ask his supervisor to verify the accuracy of the payroll data.

E2-6B. Juliana Oliveria needs additional filing space at the end of the year in the company's office and chooses to use off-site, secured storage. Upon arriving at the storage facility, she discovers that the unit is nearly full and sees several boxes marked for destruction at the end of the calendar year. What are Juliana's obligations regarding the destruction of the payroll records marked for destruction? (Select all that apply.)

2. She should make arrangements to pulp or burn the payroll records marked for destruction.

3. She should arrange to have a document destruction service pick up the boxes marked for destruction.

4. She should bring a shredding machine to the storage facility and prepare to shred the records marked for destruction.

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E2-7B. Gerardo Rogers is conducting a review of the payroll files for each employee at Meejo Games. Which of the following items must be present in the file? (Select all that apply.)

1. Basis upon which compensation is paid.

2. Overtime pay earned during each pay period.

3. Hours worked during each pay period.

E2-8B. Jane McCarthy is preparing to compute employee pay and needs to determine the amount of employee federal income taxes to be withheld. Which of the following should she consult?

2. IRS Publication 15-T

E2-9B. Judy Baker is a new employee of Farnsdel and Babcock, LLP. Which of the following will provide proof of *employment authorization* for the completion of the I-9? (Select all that apply.)

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1. U.S. Passport – a U.S. Passport will establish both identity and employment authorization.

3. U.S. citizen identification card

E2-10B. Rupert Pelliere is completing the I-9 for his new employment with the state of New Mexico. Which of the following provides proof of his *identity*? (Select all that apply.)

3. New Mexico driver's license

4. U.S. passport – a U.S. passport will establish both identity and employment authorization.

E2-11B. Laverne Watkins is a candidate for the position of marketing manager with the promotions department of Paramba Productions, earning $10.25 per hour. She will work occasional overtime in her new position and will not have managerial or supervisory duties as a regular part of her job description. Why should Laverne be classified as a nonexempt employee? (Select all that apply.)

2. She has no supervisory or managerial duties.

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E2-12B. Rex Marshall manages a ski resort with year-round and seasonal employees. Assuming that the ski resort engages in interstate commerce, which are the FLSA requirement(s) that Rex should consider? (Select all that apply.)

1. Hourly wages paid to employees

3. Number of hours worked per week

4. Employee age and weekly work schedule

PROBLEMS SET B

P2-1B. Tasha Webb is an independent contractor for Antimbu Exports, where you are the payroll accountant. She feels that she should receive employee benefits because of the number of hours that she dedicates to the company. What guidance can you offer Tasha?

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a. Independent contractors are most frequently treated as a vendor and would not be included in employee benefits. There are specific tests that determine the relationship between employer and employee; however, the number of hours committed is not one of the defining traits.

P2-2B. Roland Wexler was terminated for cause from Santel Auto Parts in North Carolina on July 20, 2022. As of the date of his termination, he had worked 22 hours of regular time. Employees at Santel Auto Parts are paid semimonthly on the 15th and last day of the month. Roland would like to know when he will be paid for the accrued hours. What will you tell him?

a. North Carolina states that terminated employees should receive their paycheck on the next regularly scheduled payday, so it will be the end of the month.

P2-3B. Ahanu Coahoma, a member of the Algonquin Indian Nation, is a new employee at Pactco Game Design. During the process of completing his I-9, he claims that the only way to prove his identity is the Algonquin Indian National official birth certificate. Is this document sufficient to prove employment authorization for the purposes of the I-9? Why or why not?

a. Yes, these are acceptable since this would fulfill the requirements of items from type B and type C of the acceptable documents.

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P2-4B. Abraham Manning is a new employee of Symity Batteries. He is curious about the purpose of the requirements for new hire documentation to be forwarded to government agencies. What should you tell him?

a. Reporting creates a registry to monitor child support obligations, tracks immigration to ensure individuals are legal to work in the United States, ensures that individuals in professions that can have sanctions are legally able to continue to work, finally to enable the tracking of COBRA benefits.

P2-5B. Pedro Arturo wants to start his own company and hire employees. Because you are a seasoned payroll professional, he approaches you for guidance about the differences between exempt and nonexempt employees. What would you tell him?

a. Exempt employees must meet the requirements to be considered exempt: Executive exemption, administrative exemption, professional exemption. Exempt employees are not subject to FLSA wage and hour provisions and they typically work more than 40 hours

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per week. Nonexempt employees are covered by FLSA wage and hour provisions and do not meet the exceptions requirements.

P2-6B. Adriana Alvarez is a new payroll clerk for Remm Plumbing. She is curious about the purpose of the different steps in the payroll review process and asks you, her supervisor, for guidance. What would you tell her?

a. The payroll review process is designed to verify the information so that employees are paid correctly, and the data is correct. Starting with the employee completing their timecard, the information is then verified by the manager. After the manager has agreed that the employee has accurately portrayed the hours worked, the payroll clerk will prepare the information for the manager to review and approve. Once the information has been approved, the payroll checks can be issued to the employees.

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P2-7B. Francesca Aldri started as a payroll accountant at Sticktoit Adhesives, a company with 100 employees. She soon notices that the former payroll accountant had been processing payroll manually and suggests that the company immediately switch to cloud-based payroll. What types of documentation must be maintained in employee records?

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a. Employers retain physical copies of employees' time records, pay advice, and any other documentation processed with the paycheck. Some other types of documentation include: Request for a day off; reports of tardiness or absenteeism; detailed records of work completed during that day's shift.

P2-8B. Tara Morris, a payroll clerk, has received a promotion and is now the payroll supervisor for Fligen Enterprises. What document control items could now become her responsibility?

a. Payroll system security, Maintenance of paid time off (i.e., vacation, sick, etc.), Access to payroll data, Separation of duties, Training of payroll staff

P2-9B. Herman Watkins is in the payroll department of Neombee Plastics, a multistate company. The company has historically been filing employee information with each state. What alternative exists for multistate employers?

a. Multistate Employer Notification Form allows centralized reporting from the Office of Management and Budget

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P2-10B. Derek Allen is the payroll supervisor for Caposis Freight. His company is preparing to merge with another distribution company that has a different pay cycle. The president of the company wants to know the difference between biweekly and semimonthly pay cycles as far as pay dates and pay amounts. What should Derek tell him?

a. Moving between biweekly (26 pay periods per year with the possibility of 27) to a semimonthly system (24 pay periods per year) would cause individual to see increases per pay period since there are more days being covered on the pay period under semimonthly than on biweekly. This could also result in higher taxes per pay period.

P2-11B. Complete the W-4 for employment starting 5/23/2022 at Martel Semiconductors, located at 2445 Manchester Road, Lakehurst, NJ 08733, EIN of 26-4684136.

Terence A. Noren
221 First Street
Lakehurst, NJ 08733
SSN: 785-56-4321
Single with no dependents
No additional tax withholding

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Form **W-4**

Department of the Treasury
Internal Revenue Service

Employee's Withholding Certificate

▶ Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.
▶ Give Form W-4 to your employer.
▶ Your withholding is subject to review by the IRS.

OMB No. 1545-0074

2022

Step 1: Enter Personal Information

(a) First name and middle initial: Terence A
Last name: Noren
(b) Social security number: 785-56-4321

Address: 221 First Street
City or town, state, and ZIP code: Lakehurst, NJ 08733

▶ **Does your name match the name on your social security card?** If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov.

(c) ☑ **Single** or **Married filing separately**
☐ **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 can claim exemption from withholding, when to use the estimator at *www.irs.gov/W4App*, and privacy.

Step 2: Multiple Jobs or Spouse Works

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

Do **only one** of the following.

(a) Use the estimator at *www.irs.gov/W4App* 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: Claim Dependents

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 . . . . . 3 $

Step 4 (optional): Other Adjustments

(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) $

(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: Sign Here

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

▶ *Terence Noren* ▶ 05/23/2022
Employee's signature (This form is not valid unless you sign it.) **Date**

Employers Only

Employer's name and address	First date of employment	Employer identification number (EIN)
Martel Semiconductors 2445 Manchester Road Lakehurst, NJ 08733	05/23/2022	26-4684136

For Privacy Act and Paperwork Reduction Act Notice, see page 3. Cat. No. 10220Q Form **W-4** (2022)

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P2-12B. Complete the I-9 for employment starting 5/23/2022 at Martel Semiconductors, located at 2445 Manchester Road, Lakehurst, NJ 08733, EIN of 26-4684136. Be sure to complete Section 2 of Form I-9.

Terence A. Noren
221 First Street
Lakehurst, NJ 08733
SSN: 785-56-4321
Birthdate: 6/5/1998
Terence presented his driver's license and Social Security card to the Human Resources Manager, Bree Andrews, to review.
New Jersey driver's license #N15368497531246; expires on his birthday in 2024

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Employment Eligibility Verification
Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9
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.

Section 1. Employee Information and Attestation *(Employees must complete and sign Section 1 of Form I-9 no later than the first day of employment, but not before accepting a job offer.)*

Last Name *(Family Name)*	First Name *(Given Name)*	Middle Initial	Other Last Names Used *(if any)*
Noren	Terence	A	

Address *(Street Number and Name)*	Apt. Number	City or Town	State	ZIP Code
221 First Street		Lakehurst	NJ	08733

Date of Birth *(mm/dd/yyyy)*	U.S. Social Security Number	Employee's E-mail Address	Employee's Telephone Number
06/05/1998	785-56-4321		

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 boxes):

- [x] 1. A citizen of the United States
- [ ] 2. A noncitizen national of the United States *(See instructions)*
- [ ] 3. A lawful permanent resident (Alien Registration Number/USCIS Number): _____
- [ ] 4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy): _____
  Some aliens may write "N/A" in the expiration date field. *(See instructions)*

Aliens authorized to work must provide only one of the following document numbers to complete Form I-9: An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign Passport Number.

1. Alien Registration Number/USCIS Number: _____
   OR
2. Form I-94 Admission Number: _____
   OR
3. Foreign Passport Number: _____
   Country of Issuance: _____

QR Code - Section 1
Do Not Write In This Space

Signature of Employee	Today's Date *(mm/dd/yyyy)*
Terence Noren	05/23/2022

Preparer and/or Translator Certification (check one):

- [x] I did not use a preparer or translator.
- [ ] A preparer(s) and/or translator(s) assisted the employee in completing Section 1.

(Fields below must be completed and signed when preparers and/or translators assist an employee in completing Section 1.)

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator	Today's Date *(mm/dd/yyyy)*

Last Name *(Family Name)*	First Name *(Given Name)*

Address *(Street Number and Name)*	City or Town	State	ZIP Code

STOP *Employer Completes Next Page* STOP

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Employment Eligibility Verification
Department of Homeland Security
U.S. Citizenship and Immigration Services

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

Section 2. Employer or Authorized Representative Review and Verification

(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents.")

Employee Info from Section 1	Last Name *(Family Name)*	First Name *(Given Name)*	M.I.	Citizenship/Immigration Status
	Noren	Terence	A	1

List A Identity and Employment Authorization	OR	List B Identity	AND	List C Employment Authorization
Document Title		Document Title: Driver's License issued by state/territory		Document Title: Social Security Card (unrestricted)
Issuing Authority		Issuing Authority: New Jersey		Issuing Authority: Social Security Administration
Document Number		Document Number: N15368497531246		Document Number: 785-56-4321
Expiration Date *(if any) (mm/dd/yyyy)*		Expiration Date *(if any) (mm/dd/yyyy)*: 06/05/2024		Expiration Date *(if any) (mm/dd/yyyy)*
Document Title				
Issuing Authority				
Document Number				
Expiration Date *(if any) (mm/dd/yyyy)*				
Document Title				
Issuing Authority				
Document Number				
Expiration Date *(if any) (mm/dd/yyyy)*				

Additional Information

QR Code - Sections 2 & 3
Do Not Write In This Space

Certification: I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

The employee's first day of employment *(mm/dd/yyyy)*: 05/23/2022 ***(See instructions for exemptions)***

Signature of Employer or Authorized Representative	Today's Date *(mm/dd/yyyy)*	Title of Employer or Authorized Representative
Bree Andrews	05/23/2022	Human Resources Manager

Last Name of Employer or Authorized Representative	First Name of Employer or Authorized Representative	Employer's Business or Organization Name
Andrews	Bree	Martel Semiconductors

Employer's Business or Organization Address (*Street Number and Name*)	City or Town	State	ZIP Code
2445 Manchester Road	Lakehurst	NJ	08733

Section 3. Reverification and Rehires *(To be completed and signed by employer or authorized representative.)*

A. New Name *(if applicable)*			B. Date of Rehire *(if applicable)*
Last Name *(Family Name)*	First Name *(Given Name)*	Middle Initial	Date *(mm/dd/yyyy)*

C. If the employee's previous grant of employment authorization has expired, provide the information for the document or receipt that establishes continuing employment authorization in the space provided below.

Document Title	Document Number	Expiration Date *(if any) (mm/dd/yyyy)*

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized 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	Today's Date *(mm/dd/yyyy)*	Name of Employer or Authorized Representative

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1. U.S. Passport or U.S. Passport Card		1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address		1. 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
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address		2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa		3. School ID card with a photograph		3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
4. Employment Authorization Document that contains a photograph (Form I-766)		4. Voter's registration card		4. Native American tribal document
5. 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: (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 not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.		5. U.S. Military card or draft record		5. U.S. Citizen ID Card (Form I-197)
		6. Military dependent's ID card		6. Identification Card for Use of Resident Citizen in the United States (Form I-179)
		7. U.S. Coast Guard Merchant Mariner Card		7. Employment authorization document issued by the Department of Homeland Security
		8. Native American tribal document		
		9. Driver's license issued by a Canadian government authority		
		For persons under age 18 who are unable to present a document listed above:		
		10. School record or report card		
		11. Clinic, doctor, or hospital record		
		12. Day-care or nursery school record		
6. 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 nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI				

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CRITICAL THINKING

2-1. When Omnimia Graphics was looking to implement a payroll accounting system, the manufacturing firm had several options. With only 40 employees, the manual preparation of payroll through spreadsheets and handwritten timecards was a comfortable option for the firm. Another option is to convince the senior management of Omnimia Graphics to implement a software program for payroll processing. How should the company handle maintenance of the current payroll records? What internal control issues should be addressed?

a. Student responses will vary. Key points that need to be included: confidentiality of records, retention period, separation of duties, verification of payroll.

2-2. You have been hired as a consultant for Semiva Productions, a company facing an IRS audit of their accounting records. During your review, you notice anomalies in the payroll system involving overpayments of labor and payments to terminated employees. What would you do?

a. When the anomalies are discovered, the management of the company should be made aware of the situation. Since the IRS audit is imminent, documenting the date of the find and attempts to rectify the error would be advisable. Depending upon the nature of the anomalies, the company or payroll employees may have made some serious errors.

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IN THE REAL WORLD: CASE FOR DISCUSSION

Student response will vary.

INTERNET ACTIVITIES

Student response will vary.

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CONTINUING PAYROLL PROJECT: PREVOSTI FARMS AND SUGARHOUSE

Prevosti Farms and Sugarhouse pays its employees according to their job classification. The following employees make up Sugarhouse's staff:

Employee Number	Name and Address	Payroll information
A-Mille	Thomas Millen 1022 Forest School Rd Woodstock, VT 05001 802-478-5055 SSN:031-11-3456 401(k) deduction: 3% Section 125 deduction: $155	Hire Date: 2-1-2022 DOB: 12-16-1992 Position: Production Manager PT/FT: FT, exempt M/S: Married/Joint Pay Rate: $35,000/year Dependents under 17: 3 Dependents over 17: 1 Step 4 information: none
A-Towle	Avery Towle 4011 Route 100 Plymouth, VT 05102 802-967-5873 SSN:089-74-0974 401(k) deduction: 5% Section 125 deduction: $100	Hire Date: 2-1-2022 DOB: 7-14-2001 Position: Production Worker PT/FT: FT, nonexempt M/S: Single Pay Rate: $15.00/hour Dependents under 17: 0 Dependents over 17: 0 Step 4 information: none
A-Long	Charlie Long 242 Benedict Road S. Woodstock, VT 05002 802-429-3846 SSN: 056-23-4593 401(k) deduction: 2% Section 125 deduction: $155	Hire Date: 2-1-2022 DOB: 3-16-1997 Position: Production Worker PT/FT: FT, nonexempt M/S: Married/Joint Pay Rate: $15.00/hour Dependents under 17: 2 Dependents over 17: 0 Step 4 information: none
B-Shang	Mary Shangraw 1901 Main Street #2 Bridgewater, VT 05520 802-575-5423 SSN: 075-28-8945 401(k) deduction: 3% Section 125 deduction: $100	Hire Date: 2-1-2022 DOB: 8-20-1980 Position: Administrative Assistant PT/FT: PT, nonexempt M/S: Single Pay Rate: $15.00/hour Dependents under 17: 0 Dependents over 17: 1 Step 4 information: none
B-Lewis	Kristen Lewis 840 Daily Hollow Road	Hire Date: 2-1-2022 DOB: 4-6-1991

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	Bridgewater, VT 05523 802-390-5572 SSN: 076-39-5673 401(k) deduction: 4% Section 125 deduction: $155	Position: Office Manager PT/FT: FT, exempt M/S: Married/Joint Pay Rate: $32,000/year Dependents under 17: 2 Dependents over 17: 1 Step 4 information: none
B-Schwa	Joel Schwartz 55 Maple Farm Way Woodstock, VT 05534 802-463-9985 SSN: 021-34-9876 401(k) deduction: 5% Section 125 deduction: $100	Hire Date: 2-1-2022 DOB: 5-23-1993 Position: Sales PT/FT: FT, exempt M/S: Married/Joint Pay Rate: $32,000/year base plus 3% commission per case sold Dependents under 17: 2 Dependents over 17: 0 Step 4 information: none
B-Prevo	Toni Prevosti 820 Westminster Road Bridgewater, VT 05520 802-555-3456 SSN: 055-22-0443 401(k) deduction: 6% Section 125 deduction: $155	Hire Date: 2-1-2022 DOB: 9-19-1987 Position: Owner/President PT/FT: FT, exempt M/S: Married/Joint Pay Rate: $45,000/year Dependents under 17: 3 Dependents over 17: 2 Step 4 information: none

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The Departments are as follows:

Department A: Agricultural Workers

Department B: Office Workers

1. You have been hired to start on February 1, 2022, as the new accounting clerk. Your employee number is B-STUDE, where "B" denotes that you are an office worker. Your Social Security number is 555-55-5555, you are full-time, nonexempt, and paid at a rate of $34,000 per year. You have elected to contribute 2 percent of your gross pay to your 401(k) and will have $100 per pay period for Section 125. Complete the W-4 and the I-9 to start your own employee file. You are single with only one job. You live at 1644 Smitten Road, Woodstock, VT 05001. Your phone number is (555) 555-5555. Your date of birth is 01/01/2001. You are a citizen of the United States and provide a Vermont driver's license #88110009 expiring 01/01/24 in addition to your Social Security card for verification of your identity. Mary Shangraw verified the information for the company.

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Prevosti Farms and Sugarhouse is located at 820 Westminster Road, Bridgewater, Vermont, 05520. Prevosti has an EIN of 22-6654454.

Form **W-4**

Department of the Treasury
Internal Revenue Service

Employee's Withholding Certificate

▶ Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.
▶ Give Form W-4 to your employer.
▶ Your withholding is subject to review by the IRS.

OMB No. 1545-0074

2022

Step 1: Enter Personal Information

(a) First name and middle initial: Student
Last name: Success
(b) Social security number: 555-55-5555

Address: 1644 Smitten Road
City or town, state, and ZIP code: Woodstock, VT 05001

▶ Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov.

(c) ☑ Single or Married filing separately
☐ 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 can claim exemption from withholding, when to use the estimator at *www.irs.gov/W4App*, and privacy.

Step 2: Multiple Jobs or Spouse Works

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

Do **only one** of the following.

(a) Use the estimator at *www.irs.gov/W4App* 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: Claim Dependents

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 . . . . . 3 $

Step 4 (optional): Other Adjustments

(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) $

(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: Sign Here

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

▶ *Student Success* ▶ 02/01/2022

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

Employers Only

Employer's name and address	First date of employment	Employer identification number (EIN)
Prevosti Farms and Sugarhouse 820 Westminster Road Bridgewater, VT 05520	02/01/2022	22-6654454

For Privacy Act and Paperwork Reduction Act Notice, see page 3. Cat. No. 10220Q Form **W-4** (2022)

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Employment Eligibility Verification
Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9
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.

Section 1. Employee Information and Attestation *(Employees must complete and sign Section 1 of Form I-9 no later than the first day of employment, but not before accepting a job offer.)*

Last Name *(Family Name)*	First Name *(Given Name)*	Middle Initial	Other Last Names Used *(if any)*
Success	Student		

Address *(Street Number and Name)*	Apt. Number	City or Town	State	ZIP Code
1644 Smitten Road		Woodstock	VT	05001

Date of Birth *(mm/dd/yyyy)*	U.S. Social Security Number	Employee's E-mail Address	Employee's Telephone Number
01/01/2001	555-55-5555		(555) 555-5555

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 boxes):

☒ 1. A citizen of the United States

☐ 2. A noncitizen national of the United States *(See instructions)*

☐ 3. A lawful permanent resident (Alien Registration Number/USCIS Number): N/A

☐ 4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy): N/A
Some aliens may write "N/A" in the expiration date field. *(See instructions)*

Aliens authorized to work must provide only one of the following document numbers to complete Form I-9: An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign Passport Number.

1. Alien Registration Number/USCIS Number: N/A

OR

2. Form I-94 Admission Number: N/A

OR

3. Foreign Passport Number: N/A

Country of Issuance: N/A

QR Code - Section 1
Do Not Write In This Space

Signature of Employee	Today's Date *(mm/dd/yyyy)*
Student Success	02/01/2022

Preparer and/or Translator Certification (check one):

☒ I did not use a preparer or translator. ☐ A preparer(s) and/or translator(s) assisted the employee in completing Section 1.

(Fields below must be completed and signed when preparers and/or translators assist an employee in completing Section 1.)

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator	Today's Date *(mm/dd/yyyy)*

Last Name *(Family Name)*	First Name *(Given Name)*

Address *(Street Number and Name)*	City or Town	State	ZIP Code

STOP *Employer Completes Next Page* STOP

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Employment Eligibility Verification
Department of Homeland Security
U.S. Citizenship and Immigration Services

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

Section 2. Employer or Authorized Representative Review and Verification

(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents.")

Employee Info from Section 1	Last Name *(Family Name)*	First Name *(Given Name)*	M.I.	Citizenship/Immigration Status
	Success	Student		1

List A Identity and Employment Authorization	OR	List B Identity	AND	List C Employment Authorization
Document Title		Document Title: Driver's license issued by state/territory		Document Title: Social Security Card (unrestricted)
Issuing Authority		Issuing Authority: Vermont		Issuing Authority: Social Security Administration
Document Number		Document Number: 88110009		Document Number: 555-55-5555
Expiration Date *(if any) (mm/dd/yyyy)*		Expiration Date *(if any) (mm/dd/yyyy)*: 01/01/2024		Expiration Date *(if any) (mm/dd/yyyy)*
Document Title				
Issuing Authority				
Document Number				
Expiration Date *(if any) (mm/dd/yyyy)*				
Document Title				
Issuing Authority				
Document Number				
Expiration Date *(if any) (mm/dd/yyyy)*				

Additional Information

QR Code - Sections 2 & 3
Do Not Write In This Space

Certification: I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

The employee's first day of employment *(mm/dd/yyyy)*: 02/01/2022 ***(See instructions for exemptions)***

Signature of Employer or Authorized Representative	Today's Date *(mm/dd/yyyy)*	Title of Employer or Authorized Representative
Mary Shangraw	02/01/2022	Administrative Assistant

Last Name of Employer or Authorized Representative	First Name of Employer or Authorized Representative	Employer's Business or Organization Name
Shangraw	Mary	Prevosti Farms and Sugarhouse

Employer's Business or Organization Address *(Street Number and Name)*	City or Town	State	ZIP Code
820 Westminster Road	Bridgewater	VT	05520

Section 3. Reverification and Rehires *(To be completed and signed by employer or authorized representative.)*

A. New Name *(if applicable)*			B. Date of Rehire *(if applicable)*
Last Name *(Family Name)*	First Name *(Given Name)*	Middle Initial	Date *(mm/dd/yyyy)*

C. If the employee's previous grant of employment authorization has expired, provide the information for the document or receipt that establishes continuing employment authorization in the space provided below.

Document Title	Document Number	Expiration Date *(if any) (mm/dd/yyyy)*

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized 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	Today's Date *(mm/dd/yyyy)*	Name of Employer or Authorized Representative

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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	AND	LIST C Documents that Establish Employment Authorization
1. U.S. Passport or U.S. Passport Card		1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address		1. 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
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address		2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa		3. School ID card with a photograph		3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
4. Employment Authorization Document that contains a photograph (Form I-766)		4. Voter's registration card		4. Native American tribal document
5. 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: (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 not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.		5. U.S. Military card or draft record		5. U.S. Citizen ID Card (Form I-197)
		6. Military dependent's ID card		6. Identification Card for Use of Resident Citizen in the United States (Form I-179)
		7. U.S. Coast Guard Merchant Mariner Card		7. Employment authorization document issued by the Department of Homeland Security
		8. Native American tribal document		
		9. Driver's license issued by a Canadian government authority		
6. 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 nonimmigrant 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		

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

Refer to the instructions for more information about acceptable receipts.

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2. Complete the headers of the employee earnings register for each employee. Enter the pay rate for each employee.

Employee Earnings Register

NAME	Thomas Millen	Hire Date	2/1/2022	Dependent child <17	3
ADDRESS	1022 Forest School Road	Date of Birth	12/16/1992	Dependent other	1
CITY/STATE/ZIP	Woodstock, VT 05001	Position	Production Manager PT / FT	Step 4a W-4 Info	none
TELEPHONE	802-478-5055	Filing Status	Married/Joint	Step 4b W-4 Info	none
SOCIAL SECURITY NUMBER	031-11-3456	Exempt/Nonexempt	Exempt	Step 4c W-4 Info	none
		Pay Rate	$35,000.00 Hr / Wk / Mo / Yr		

Period Ended	Hrs Worked	Reg Pay	OT Pay	Comm	Gross Pay	Social Sec Tax	Medicare	Fed W/H Tax	State W/H Tax	401(k)	Sect 125	Total Deduc	Net Pay	YTD

Employee Earnings Register

NAME	Avery Towle	Hire Date	2/1/2022	Dependent child <17	0
ADDRESS	4011 Route 100	Date of Birth	7/14/2001	Dependent other	0
CITY/STATE/ZIP	Plymouth, VT 05102	Position	Production Worker PT / FT	Step 4a W-4 Info	none
TELEPHONE	802-967-5873	Filing Status	Single	Step 4b W-4 Info	none
SOCIAL SECURITY NUMBER	089-74-0974	Exempt/Nonexempt	Non-exempt	Step 4c W-4 Info	none
		Pay Rate	$15.00 Hr / Wk / Mo / Yr		

Period Ended	Hrs Worked	Reg Pay	OT Pay	Comm	Gross Pay	Social Sec Tax	Medicare	Fed W/H Tax	State W/H Tax	401(k)	Sect. 125	Total Deduc	Net Pay	YTD

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Employee Earnings Register

NAME	Charlie Long	Hire Date	2/1/2022	Dependent child <17	2
ADDRESS	242 Benedict Road S.	Date of Birth	3/16/1997	Dependent other	0
CITY/STATE/ZIP	Woodstock, VT 05002	Position	Production Worker PT / FT	Step 4a W-4 Info	none
TELEPHONE	802-429-3846	Filing Status	Married/Joint	Step 4b W-4 Info	none
SOCIAL SECURITY NUMBER	056-23-4593	Exempt/Nonexempt	Non-exempt	Step 4c W-4 Info	none
		Pay Rate	$15.00 Hr / Wk / Mo / Yr		

Period Ended	Hrs Worked	Reg Pay	OT Pay	Comm	Gross Pay	Social Sec Tax	Medicare	Fed W/H Tax	State W/H Tax	401(k)	Sect 125	Total Deduc	Net Pay	YTD

Employee Earnings Register

NAME	Mary Shangraw	Hire Date	2/1/2022	Dependent child <17	0
ADDRESS	1901 Main Street #2	Date of Birth	8/20/1980	Dependent other	1
CITY/STATE/ZIP	Bridgewater, VT 05520	Position	Administrative Assistant PT / FT	Step 4a W-4 Info	none
TELEPHONE	802-575-5423	Filing Status	Single	Step 4b W-4 Info	none
SOCIAL SECURITY NUMBER	075-28-8945	Exempt/Nonexempt	Non-exempt	Step 4c W-4 Info	none
		Pay Rate	$15.00 Hr / Wk / Mo / Yr		

Period Ended	Hrs Worked	Reg Pay	OT Pay	Comm	Gross Pay	Social Sec Tax	Medicare	Fed W/H Tax	State W/H Tax	401(k)	Sect 125	Total Deduc	Net Pay	YTD

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Employee Earnings Register

NAME	Kristen Lewis	Hire Date	2/1/2022		Dependent child <17	2
ADDRESS	840 Daily Hollow Road	Date of Birth	4/6/1991		Dependent other	1
CITY/STATE/ZIP	Bridgewater, VT 05523	Position	Office Manager	PT / FT	Step 4a W-4 Info	none
TELEPHONE	802-390-5572	Filing Status	Married/Joint		Step 4b W-4 Info	none
SOCIAL SECURITY NUMBER	076-39-5673	Exempt/Nonexempt	Exempt		Step 4c W-4 Info	none
		Pay Rate	$32,000.00	Hr / Wk / Mo / Yr		

Period Ended	Hrs Worked	Reg Pay	OT Pay	Comm	Gross Pay	Social Sec Tax	Medicare	Fed W/H Tax	State W/H Tax	401(k)	Sect 125	Total Deduc	Net Pay	YTD

Employee Earnings Register

NAME	Joel Schwartz	Hire Date	2/1/2022		Dependent child <17	2
ADDRESS	55 Maple Farm Way	Date of Birth	5/23/1993		Dependent other	0
CITY/STATE/ZIP	Woodstock, VT 05534	Position	Sales	PT / FT	Step 4a W-4 Info	none
TELEPHONE	802-463-9985	Filing Status	Married/Joint		Step 4b W-4 Info	none
SOCIAL SECURITY NUMBER	021-34-9876	Exempt/Nonexempt	Exempt		Step 4c W-4 Info	none
		Pay Rate	$32,000 + Commiss	Hr / Wk / Mo / Yr		

Period Ended	Hrs Worked	Reg Pay	OT Pay	Comm	Gross Pay	Social Sec Tax	Medicare	Fed W/H Tax	State W/H Tax	401(k)	Sect 125	Total Deduc	Net Pay	YTD

Employee Earnings Register

NAME	Toni Prevosti	Hire Date	2/1/2022		Dependent child <17	3
ADDRESS	820 Westminster Road	Date of Birth	9/19/1987		Dependent other	2
CITY/STATE/ZIP	Bridgewater, VT 05520	Position	Owner/President	PT / FT	Step 4a W-4 Info	none
TELEPHONE	802-555-3456	Filing Status	Married/Joint		Step 4b W-4 Info	none
SOCIAL SECURITY NUMBER	055-22-0443	Exempt/Nonexempt	Exempt		Step 4c W-4 Info	none
		Pay Rate	$45,000.00	Hr / Wk / Mo / Yr		

Period Ended	Hrs Worked	Reg Pay	OT Pay	Comm	Gross Pay	Social Sec Tax	Medicare	Fed W/H Tax	State W/H Tax	401(k)	Sect 125	Total Deduc	Net Pay	YTD

Employee Earnings Register

NAME	Student Success	Hire Date	2/1/2022		Dependent child <17	0
ADDRESS	1644 Smitten Road	Date of Birth	1/1/2001		Dependent other	0
CITY/STATE/ZIP	Woodstock, VT 05001	Position	Accounting Clerk	PT / FT	Step 4a W-4 Info	none
TELEPHONE	555-555-5555	Filing Status	Single		Step 4b W-4 Info	none
SOCIAL SECURITY NUMBER	555-55-5555	Exempt/Nonexempt	Non-exempt		Step 4c W-4 Info	none
		Pay Rate	$34,000.00	Hr / Wk / Mo / Yr		

Period Ended	Hrs Worked	Reg Pay	OT Pay	Comm	Gross Pay	Social Sec Tax	Medicare	Fed W/H Tax	State W/H Tax	401(k)	Sect 125	Total Deduc	Net Pay	YTD

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Chapter 2: Payroll System Procedures

Instructor Notes
This chapter presents procedures for preparation of payroll, treatment and requirement for new hires, employee files, and internal controls procedures. As this chapter progresses, the student will understand the forms required and how to implement the process of placing a new employee into the payroll journals. New hire reporting requirements are discussed along with document destruction and retention periods. The student will gain an understanding of the different forms for new hires, pay period frequencies, and the different pay methods that can be employed by a business. Some questions to stimulate discussion on this chapter would include: • How many different forms are required for newly hired employees? • What pay frequencies are they familiar with? • How should an employer pay their employees (direct deposit, check, paycards)? • Why are internal controls and review necessary for payroll processes?

Vocabulary Definitions	
Biweekly payroll	A pay frequency in which employees are paid 26 times per year
Commission	Employee compensation paid upon completion of a task, often pertaining to sales-based activities
Daily payroll	A pay frequency in which employees are paid each business day
Document destruction	The act of destroying documents that contain sensitive payroll and employee information
Exempt	An employee who is not subject to the overtime provisions of the Fair Labor Standards Act
File maintenance	The application of all transactions, including any necessary modifications, to an employee's file
File security	The protection of sensitive payroll information by restricting access and securely storing files
Foreign Account Tax Compliance Act (FATCA)	Federal law that regulates the income tax withholdings of foreign employees
H-1B Visa	A program that allows employers to temporarily hire foreign workers who possess specialized expertise and have earned a bachelor's degree or higher
Hiring packet	Examination and analysis of accounting records to ensure accuracy and completeness
I-9	The Employment Eligibility Verification
Internal control	A firm's process of maintaining efficiency and effectiveness, work quality, accurate and reliable financial reports, and legal compliance
Leased employee	A person who provides services for a company subject to the provisions of IRS code section 414(n)

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Monthly payroll	A pay frequency in which employees are paid 12 times per year
New-hire reporting	A process by which a firm notifies governmental authorities of any new hires shortly after the hire date
Nonexempt	An employee who is subject to all overtime provisions of the Fair Labor Standards Act; generally, an hourly employee
Pay period	The recurring period during which a firm collects employee labor data and pays employees in accordance with wage and/or salary agreements
Paycard	A debit card issued to employees that contains electronically transmitted wages
Payroll audit	An examination of a firm's payroll records to determine legal compliance
Payroll register	The payroll accountant's internal tool that helps ensure the accuracy of employee compensation
Payroll review	Verification of payroll accuracy for a period
Piece rate	Employee compensation based on production of unit or completion of an action during a specified time period
Resignation	Voluntary termination of employment
Review process	Examination and analysis of accounting records to ensure accuracy and completeness
Semimonthly payroll	The payroll frequency in which employees are paid 24 times per year
Separation of duties	An internal control method in which payroll duties are spread among two or more employees
Statutory employee	A special class of employees who run their own business but must be treated as employees for tax reasons
Temporary employee	A worker who is employed by a temporary staffing agency and works under the direction of the agency on a temporary basis for different companies
Termination	Ceasing employment with a firm
W-4	The Employee Withholding Allowance Certificate
Weekly payroll	The payroll frequency in which employees are paid 52 times per year

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Answers to Review Questions
1. Payroll system design, authorized signers, documentation, and review of the process.
2. Internal controls and verification to avoid fraud or theft.
3. I-9 and W-4
4. The enforcement of child support and legal withholdings, ensuring immigrants are still eligible to work, verification of professional licensing/qualifications, administration of COBRA benefits.
5. Student answers will vary. This is a state specific regulation time ranging from the point of discharge to no time requirements.
6. Daily, weekly, biweekly, monthly, semi-monthly.
7. Exempt employees are not subject to the wage and hour provisions of FLSA; nonexempt employees are protected by the wage and hour provisions of FLSA.

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8. Keep any requests for leave with the related paystubs, file retention schedule, have more than one person responsible for the duties/verification, and separation of duties.
9. Pay frequency, pay types, method of payment, benefits, manual/computerized/outsourced payroll processing, file security system.
10. Student answers may vary but should include the following: Entering the employees, entering the hours, calculation of gross wages, determination of taxes, net pay, preparation of paychecks, payment of taxes, reporting requirements.
11. a. The Internal Revenue Service (IRS) b. Federal and State Departments of Labor c. Department of Homeland Security d. Other state and local agencies e. Labor unions
12. By identifying possible security gaps, applying multi-factor authentication tools, training employees, requiring employee password complexity, and maintaining updated antivirus and anti-spyware on company computers.
13. For a three-year period
14. It depends; some independent contractors are not included in the company's payroll, but are treated as vendors. Some independent contractors are considered statutory employees and would be included in the company's payroll.
15. An employee is terminated by the employer; when the employee initiates the separation it is a resignation. Employees who resign will receive their final paycheck in the normal payroll cycle, whereas terminated employees may be required to receive theirs sooner.
16. Termination pay regulation involves state laws and may require employee pay disbursement within a short time period. When an employee resigns, their final pay will be disbursed on the next pay period.
17. A weekly pay period is for one week, biweekly pay period is two weeks long, semi-monthly pay period is twice a month, and monthly pay period is once a month.
18. Nonexempt employees are covered under the Fair Labor Standards Act (FLSA) and are in non-supervisory positions. Exempt employees are typically in managerial positions, are exempt from overtime pay requirements and the FLSA.
19. Challenges include ensuring data privacy, personnel record accuracy, access to payroll services, etc.

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Additional Exercises for Class Discussion

1. Nabeeha is an accountant for a small company. As she reviews time records prior to processing the weekly payroll, she notices that LeBron, a nonexempt employee, has worked 46.75 hours. Jason's standard workweek is 40 hours, and his pay rate is $16.48 per hour. What is his gross pay for the week?

Answer:

	Hours	Rate	Total
Regular	40	$ 16.48	$ 659.20
Overtime	6.75	$ 24.72	$ 166.86
	Total gross pay		$ 826.06

2. Padma earns $45,000 per year. Compute his gross pay for each of the following pay frequencies: Weekly, Biweekly, Semimonthly, Monthly.

Answer:

	# of pay periods	Gross pay
Weekly	52	$ 865.38
Biweekly	26	$ 1,730.77
Semimonthly	24	$ 1,875.00
Monthly	12	$ 3,750.00

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3. Complete Form W-4 with your students for the following employee:

Victoria Maria Schneider
1537 Old Town Avenue
Buffalo, NY 14201
SSN: 672-39-0487
She is married filing jointly and her spouse is also employed. She has four children under the age of 17.

The blank W-4 follows

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Form **W-4**

Department of the Treasury
Internal Revenue Service

Employee's Withholding Certificate

▶ Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.
▶ Give Form W-4 to your employer.
▶ Your withholding is subject to review by the IRS.

OMB No. 1545-0074

2022

Step 1: Enter Personal Information

(a) First name and middle initial | Last name | (b) Social security number

Address

City or town, state, and ZIP code

▶ Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov.

(c) ☐ **Single** or **Married filing separately**
☐ **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 can claim exemption from withholding, when to use the estimator at *www.irs.gov/W4App*, and privacy.

Step 2: Multiple Jobs or Spouse Works

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

Do **only one** of the following.

(a) Use the estimator at *www.irs.gov/W4App* 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: Claim Dependents

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 . . . . . | 3 | $

Step 4 (optional): Other Adjustments

(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) | $

(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: Sign Here

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

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

Employers Only

Employer's name and address	First date of employment	Employer identification number (EIN)

For Privacy Act and Paperwork Reduction Act Notice, see page 3. Cat. No. 10220Q Form **W-4** (2022)

Answer:

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Form **W-4**

Department of the Treasury
Internal Revenue Service

Employee's Withholding Certificate

▶ Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.
▶ Give Form W-4 to your employer.
▶ Your withholding is subject to review by the IRS.

OMB No. 1545-0074

2022

Step 1: Enter Personal Information

(a) First name and middle initial: Victoria M
Last name: Schneider
(b) Social security number: 672-39-0487

Address: 1537 Old Town Avenue
City or town, state, and ZIP code: Buffalo, New York, 14201

▶ Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov.

(c) ☐ Single or Married filing separately
☑ 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 can claim exemption from withholding, when to use the estimator at *www.irs.gov/W4App*, and privacy.

Step 2: Multiple Jobs or Spouse Works

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

Do **only one** of the following.

(a) Use the estimator at *www.irs.gov/W4App* 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: Claim Dependents

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 ▶ $ 8,000

Multiply the number of other dependents by $500 . . . . ▶ $

Add the amounts above and enter the total here . . . . . 3 $ 8,000

Step 4 (optional): Other Adjustments

(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) $

(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: Sign Here

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

▶ *Victoria M Schneider*
Employee's signature (This form is not valid unless you sign it.) ▶ **Date**

Employers Only

Employer's name and address	First date of employment	Employer identification number (EIN)

For Privacy Act and Paperwork Reduction Act Notice, see page 3. Cat. No. 10220Q Form **W-4** (2022)

4. Complete an I-9 with your students for the following employee:

Karl Erik Hoffamann
SSN: 374-02-4005
Date of birth: 9-23-1978
3234 Church Street
Natchitoches, LA 71457
Louisiana Driver's license number 005738295, expires 9-23-2022
He is in possession of his social security card.

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Email address: Karlh@me.com
Phone number: 318-555-6132

The blank Form I-9 follows:

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Employment Eligibility Verification
Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9
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.

Section 1. Employee Information and Attestation *(Employees must complete and sign Section 1 of Form I-9 no later than the **first day of employment**, but not before accepting a job offer.)*

Last Name *(Family Name)*	First Name *(Given Name)*	Middle Initial	Other Last 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 Security Number	Employee's E-mail Address	Employee's Telephone Number
	☐☐☐ - ☐☐ - ☐☐☐☐		

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 boxes):

☐ 1. A citizen of the United States

☐ 2. A noncitizen national of the United States *(See instructions)*

☐ 3. A lawful permanent resident (Alien Registration Number/USCIS Number): _____

☐ 4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy): _____
Some aliens may write "N/A" in the expiration date field. *(See instructions)*

Aliens authorized to work must provide only one of the following document numbers to complete Form I-9: An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign Passport Number.

1. Alien Registration Number/USCIS Number: _____
OR
2. Form I-94 Admission Number: _____
OR
3. Foreign Passport Number: _____
Country of Issuance: _____

QR Code - Section 1
Do Not Write In This Space

Signature of Employee	Today's Date *(mm/dd/yyyy)*

Preparer and/or Translator Certification (check one):

☐ I did not use a preparer or translator. ☐ A preparer(s) and/or translator(s) assisted the employee in completing Section 1.

(Fields below must be completed and signed when preparers and/or translators assist an employee in completing Section 1.)

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator	Today's Date *(mm/dd/yyyy)*

Last Name *(Family Name)*	First Name *(Given Name)*

Address *(Street Number and Name)*	City or Town	State	ZIP Code

STOP *Employer Completes Next Page* STOP

Form I-9 10/21/2019 Page 1 of 3

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Employment Eligibility Verification
Department of Homeland Security
U.S. Citizenship and Immigration Services

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

Section 2. Employer or Authorized Representative Review and Verification

(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents.")

Employee Info from Section 1	Last Name *(Family Name)*	First Name *(Given Name)*	M.I.	Citizenship/Immigration Status

List A Identity and Employment Authorization	OR	**List B** Identity	AND	**List C** Employment Authorization
Document Title		Document Title		Document Title
Issuing Authority		Issuing Authority		Issuing Authority
Document Number		Document Number		Document Number
Expiration Date *(if any) (mm/dd/yyyy)*		Expiration Date *(if any) (mm/dd/yyyy)*		Expiration Date *(if any) (mm/dd/yyyy)*
Document Title		Additional Information		QR Code - Sections 2 & 3 Do Not Write In This Space
Issuing Authority				
Document Number				
Expiration Date *(if any) (mm/dd/yyyy)*				
Document Title				
Issuing Authority				
Document Number				
Expiration Date *(if any) (mm/dd/yyyy)*				

Certification: I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

The employee's first day of employment *(mm/dd/yyyy)*: _____ ***(See instructions for exemptions)***

Signature of Employer or Authorized Representative	Today's Date *(mm/dd/yyyy)*	Title of Employer or Authorized Representative	
Last Name of Employer or Authorized Representative	First Name of Employer or Authorized Representative	Employer's Business or Organization Name	
Employer's Business or Organization Address (*Street Number and Name*)	City or Town	State	ZIP Code

Section 3. Reverification and Rehires *(To be completed and signed by employer or authorized representative.)*

A. New Name *(if applicable)*			**B.** Date of Rehire *(if applicable)*
Last Name *(Family Name)*	First Name *(Given Name)*	Middle Initial	Date *(mm/dd/yyyy)*

C. If the employee's previous grant of employment authorization has expired, provide the information for the document or receipt that establishes continuing employment authorization in the space provided below.

Document Title	Document Number	Expiration Date *(if any) (mm/dd/yyyy)*

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized 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	Today's Date *(mm/dd/yyyy)*	Name of Employer or Authorized Representative

Form I-9 10/21/2019 Page 2 of 3

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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	AND	LIST C Documents that Establish Employment Authorization
1. U.S. Passport or U.S. Passport Card		1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address		1. 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
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address		2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa		3. School ID card with a photograph		3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
4. Employment Authorization Document that contains a photograph (Form I-766)		4. Voter's registration card		4. Native American tribal document
5. 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: (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 not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.		5. U.S. Military card or draft record		5. U.S. Citizen ID Card (Form I-197)
		6. Military dependent's ID card		6. Identification Card for Use of Resident Citizen in the United States (Form I-179)
		7. U.S. Coast Guard Merchant Mariner Card		7. Employment authorization document issued by the Department of Homeland Security
		8. Native American tribal document		
		9. Driver's license issued by a Canadian government authority		
		For persons under age 18 who are unable to present a document listed above:		
6. 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 nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI		10. School record or report card		
		11. Clinic, doctor, or hospital record		
		12. Day-care or nursery school record		

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

Refer to the instructions for more information about acceptable receipts.

Form I-9 10/21/2019 Page 3 of 3

Answer:

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Employment Eligibility Verification
Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9
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.

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Section 1. Employee Information and Attestation *(Employees must complete and sign Section 1 of Form I-9 no later than the **first day of employment**, but not before accepting a job offer.)*

Last Name *(Family Name)*	First Name *(Given Name)*	Middle Initial	Other Last Names Used *(if any)*
Hoffaman	Karl	E	

Address *(Street Number and Name)*	Apt. Number	City or Town	State	ZIP Code
3234 Church Street		Natchitoches	LA	71457

Date of Birth *(mm/dd/yyyy)*	U.S. Social Security Number	Employee's E-mail Address	Employee's Telephone Number
09/23/1978	374-02-4005	karlh@me.com	(318) 555-6132

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 boxes):

☒ 1. A citizen of the United States

☐ 2. A noncitizen national of the United States *(See instructions)*

☐ 3. A lawful permanent resident (Alien Registration Number/USCIS Number): N/A

☐ 4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy): N/A
Some aliens may write "N/A" in the expiration date field. *(See instructions)*

Aliens authorized to work must provide only one of the following document numbers to complete Form I-9: An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign Passport Number.

1. Alien Registration Number/USCIS Number: N/A

OR

2. Form I-94 Admission Number: N/A

OR

3. Foreign Passport Number: N/A

Country of Issuance: N/A

QR Code - Section 1
Do Not Write In This Space

Signature of Employee	Today's Date *(mm/dd/yyyy)*

Preparer and/or Translator Certification (check one):

☒ I did not use a preparer or translator. ☐ A preparer(s) and/or translator(s) assisted the employee in completing Section 1.

(Fields below must be completed and signed when preparers and/or translators assist an employee in completing Section 1.)

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator	Today's Date *(mm/dd/yyyy)*

Last Name *(Family Name)*	First Name *(Given Name)*

Address *(Street Number and Name)*	City or Town	State	ZIP Code

STOP *Employer Completes Next Page* STOP

Form I-9 10/21/2019 Page 1 of 3

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Employment Eligibility Verification
Department of Homeland Security
U.S. Citizenship and Immigration Services

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

Section 2. Employer or Authorized Representative Review and Verification

(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents.")

Employee Info from Section 1	Last Name *(Family Name)*	First Name *(Given Name)*	M.I.	Citizenship/Immigration Status
	Hoffaman	Karl	E	1

List A Identity and Employment Authorization	OR	List B Identity	AND	List C Employment Authorization
Document Title: N/A		Document Title: Driver's license issued by state/territory		Document Title: Social Security card (unrestricted)
Issuing Authority: N/A		Issuing Authority: Louisiana		Issuing Authority: Social Security Administration
Document Number: N/A		Document Number: 005738295		Document Number: 374024005
Expiration Date *(if any) (mm/dd/yyyy)*: N/A		Expiration Date *(if any) (mm/dd/yyyy)*: 09/23/2022		Expiration Date *(if any) (mm/dd/yyyy)*: N/A
Document Title: N/A				
Issuing Authority: N/A				
Document Number: N/A				
Expiration Date *(if any) (mm/dd/yyyy)*: N/A				
Document Title: N/A				
Issuing Authority: N/A				
Document Number: N/A				
Expiration Date *(if any) (mm/dd/yyyy)*: N/A				

Additional Information

QR Code - Section 2
Do Not Write In This Space

Certification: I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

The employee's first day of employment *(mm/dd/yyyy)*: _____ ***(See instructions for exemptions)***

Signature of Employer or Authorized Representative	Today's Date *(mm/dd/yyyy)*	Title of Employer or Authorized Representative

Last Name of Employer or Authorized Representative	First Name of Employer or Authorized Representative	Employer's Business or Organization Name

Employer's Business or Organization Address (*Street Number and Name*)	City or Town	State	ZIP Code

Section 3. Reverification and Rehires *(To be completed and signed by employer or authorized representative.)*

A. New Name *(if applicable)*			**B.** Date of Rehire *(if applicable)*
Last Name *(Family Name)*	First Name *(Given Name)*	Middle Initial	Date *(mm/dd/yyyy)*

C. If the employee's previous grant of employment authorization has expired, provide the information for the document or receipt that establishes continuing employment authorization in the space provided below.

Document Title	Document Number	Expiration Date *(if any) (mm/dd/yyyy)*

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized 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	Today's Date *(mm/dd/yyyy)*	Name of Employer or Authorized Representative

Form I-9 10/21/2019 Page 2 of 3

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Critical Thinking Answers

2-1. Key points that need to be included: ease of update for changes in tax laws, tax tables, and payroll regulations; ease of reporting; whether the employee self-service option would be eligible; confidentiality.

2-2. When the abnormalities are discovered, the management of the company should be made aware of the situation. Since the IRS audit is imminent, documenting the date of the find and attempts to rectify the error would be advisable. Depending upon the nature of the anomalies, the company or payroll employees may have made some serious errors.

In the Real World—Guidelines for Discussion

Some questions that students should consider include Ms. Ledbetter's original access to confidential paperwork and the firm's internal controls.

- Should she have been able to gain access to such confidential records?
- What if the records had already been destroyed since the original statute of limitations had been exceeded?
- What are implications for employers' document retention policies in the aftermath of this case?
- Should the employer have followed up on discrimination charges when they were originally raised?
- Once a case of pay discrimination has been investigated, what should the employer do (if anything) about the other employees' pay?
- Should all employees receive the same raise to avoid charges of discrimination?
- Should records be retained longer than the current guidelines to avoid challenges like Ms. Ledbetter's case? If so, how long?

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Activities

Assign students to work individually or in small groups to explore the following websites:

Using a search engine find examples of what would be included in "New hire packet" for at least three different companies, preferable in different industries.

Go to www.irs.gov and search for IRS e-file security. List the facts the IRS shows for why e-file is a secure service.

Assign students to work individually or in small groups to explore the following websites:

www.uscis.gov
www.irs.gov/businesses/
www.archives.gov/federal-register/cfr/subject-title-26.html
www.proshred.com
www.ironmountain.com

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What did the students find for payroll support?
What internal controls are mentioned?
Is there a payroll destruction company in their area?

Other classroom activities:

- Determine what new hire information should be shared between payroll and human resources.
- Should these two departments be used (in larger or midsized companies) to facilitate payroll internal controls and cross-verification?
- Using internet search engines, compare the options for a small business to outsource their payroll requirements.
- Split class into teams, some are managers, payroll accountants, outsourcing agencies, or external regulators. Determine the needs and if those needs are met by the payroll department.
- Check out the living wage calculator at http://livingwage.mit.edu.
- Check out the IRS's video about determining the correct amount of withholding allowances for your Form W-4 www.youtube.com/watch?v=6FSOvxkhxdM

Continuing Payroll Project

The continuing project starts with the development of timecards and the payroll records for the company. Following this activity, the students should have their payroll files ready for the first actual payroll with annotated information on each employee's key facts.

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Employee Number	Name and Address	Payroll Information
A-Mille	Thomas Millen 1022 Forest School Rd Woodstock, VT 05001 802-478-5055 SSN:031-11-3456 401(k) deduction: 3%	Hire Date: 2-1-2022 DOB: 12-16-1992 Position: Production Manager PT/FT: FT, exempt M/S: M Pay Rate: $35,000/year Dependents under 17: 3 Dependents over 17: 1 Step 4 information: none
A-Towle	Avery Towle 4011 Route 100 Plymouth, VT 05102 802-967-5873 SSN:089-74-0974 401(k) deduction: 5%	Hire Date: 2-1-2022 DOB: 7-14-2001 Position: Production Worker PT/FT: FT, nonexempt M/S: S Pay Rate: $12.00/hour Dependents under 17: 0

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	Section 125 deduction: $100	Dependents over 17: 0 Step 4 information: none
A-Long	Charlie Long 242 Benedict Road S. Woodstock, VT 05002 802-429-3846 SSN: 056-23-4593 401(k) deduction: 2% Section 125 deduction: $155	Hire Date: 2-1-22 DOB: 3-16-1997 Position: Production Worker PT/FT: FT, nonexempt M/S: M Pay Rate: $15.00/hour Dependents under 17: 2 Dependents over 17: 0 Step 4 information: none
B-Shang	Mary Shangraw 1901 Main Street #2 Bridgewater, VT 05520 802-575-5423 SSN: 075-28-8945 401(k) deduction: 3% Section 125 deduction: $100	Hire Date: 2-1-22 DOB: 8-20-1980 Position: Administrative Assistant PT/FT: PT, nonexempt M/S: S Pay Rate: $15.00/hour Dependents under 17: 0 Dependents over 17: 1 Step 4 information: none
B-Lewis	Kristen Lewis 840 Daily Hollow Road Bridgewater, VT 05523 802-390-5572 SSN: 076-39-5673 401(k) deduction: 4% Section 125 deduction: $155	Hire Date: 2-1-2022 DOB: 4-6-1991 Position: Office Manager PT/FT: FT, exempt M/S: M Pay Rate: $32,000/year Dependents under 17: 2 Dependents over 17: 1 Step 4 information: none
B-Schwa	Joel Schwartz 55 Maple Farm Way Woodstock, VT 05534 802-463-9985 SSN: 021-34-9876 401(k) deduction: 5% Section 125 deduction: $100	Hire Date: 2-1-2022 DOB: 5-23-1993 Position: Sales PT/FT: FT, exempt M/S: M Pay Rate: $32,000/year base plus 3% commission per case sold Dependents under 17: 2 Dependents over 17: 0 Step 4 information: none
B-Prevo	Toni Prevosti 10520 Cox Hill Road Bridgewater, VT 05521 802-673-2636 SSN: 055-22-0443 401(k) deduction: 6%	Hire Date: 2-1-2022 DOB: 9-18-1987 Position: Owner/President PT/FT: FT, exempt M/S: M Pay Rate: $45,000/year

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	Section 125 deduction: $155	Dependents under 17: 3 Dependents over 17: 2 Step 4 information: none

The company has the following departments:

Department A: Agricultural Workers

Department B: Office Workers

1. You have been hired to start on February 1, 2022, as the new accounting clerk. Your employee number is B-STUDE, where "B" denotes that you are an office worker. Your Social Security number is 555-55-5555, you are full-time, nonexempt, and paid at a rate of $34,000 per year. You have elected to contribute 2 percent of your gross pay to your 401(k) and will have $100 per pay period for Section 125. Complete the W-4 and the I-9 to start your own employee file. You are single with only one job. You live at 1644 Smitten Road, Woodstock, VT 05001. You will not be claiming anything for section 4 of the W-4. Your phone number is (555) 555-5555. Your date of birth is 01/01/2001. You are a citizen of the United States and provide a Vermont driver's license #88110009 expiring 01/01/24 in addition to your Social Security card for verification of your identity. Mary Shangraw verified the information for the company. Prevosti Farms and Sugarhouse is located at 820 Westminster Road, Bridgewater, VT, 05520. Prevosti has an EIN of 22-6654454.

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Form **W-4**

Department of the Treasury
Internal Revenue Service

Employee's Withholding Certificate

▶ Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.
▶ Give Form W-4 to your employer.
▶ Your withholding is subject to review by the IRS.

OMB No. 1545-0074

2022

Step 1: Enter Personal Information

(a) First name and middle initial: Student
Last name: Success
(b) Social security number: 555-55-5555

Address: 1644 Smitten Road
City or town, state, and ZIP code: Woodstock, VT 05001

▶ **Does your name match the name on your social security card?** If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov.

(c) ☑ **Single** or **Married filing separately**
☐ **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 can claim exemption from withholding, when to use the estimator at *www.irs.gov/W4App*, and privacy.

Step 2: Multiple Jobs or Spouse Works

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

Do **only one** of the following.

(a) Use the estimator at *www.irs.gov/W4App* 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: Claim Dependents

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 . . . . . | 3 | $

Step 4 (optional): Other Adjustments

(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) | $

(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: Sign Here

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

▶ *Student Success* ▶ 02/01/2022

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

Employers Only

Employer's name and address	First date of employment	Employer identification number (EIN)
Prevosti Farms and Sugarhouse 820 Westminster Road Bridgewater, VT 05520	02/01/2022	22-6654454

For Privacy Act and Paperwork Reduction Act Notice, see page 3. Cat. No. 10220Q Form **W-4** (2022)

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Employment Eligibility Verification

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS Form I-9
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.

Section 1. Employee Information and Attestation *(Employees must complete and sign Section 1 of Form I-9 no later than the first day of employment, but not before accepting a job offer.)*

Last Name *(Family Name)*	First Name *(Given Name)*	Middle Initial	Other Last Names Used *(if any)*
Success	Student		

Address *(Street Number and Name)*	Apt. Number	City or Town	State	ZIP Code
1644 Smitten Road		Woodstock	VT	05001

Date of Birth *(mm/dd/yyyy)*	U.S. Social Security Number	Employee's E-mail Address	Employee's Telephone Number
01/01/2001	555-55-5555		(555) 555-5555

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 boxes):

- ☒ 1. A citizen of the United States
- ☐ 2. A noncitizen national of the United States *(See instructions)*
- ☐ 3. A lawful permanent resident (Alien Registration Number/USCIS Number): N/A
- ☐ 4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy): N/A
  Some aliens may write "N/A" in the expiration date field. *(See instructions)*

Aliens authorized to work must provide only one of the following document numbers to complete Form I-9: An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign Passport Number.

1. Alien Registration Number/USCIS Number: N/A

OR

2. Form I-94 Admission Number: N/A

OR

3. Foreign Passport Number: N/A
   Country of Issuance: N/A

QR Code - Section 1
Do Not Write In This Space

Signature of Employee	Today's Date *(mm/dd/yyyy)*
Student Success	02/01/2022

Preparer and/or Translator Certification (check one):

☒ I did not use a preparer or translator. ☐ A preparer(s) and/or translator(s) assisted the employee in completing Section 1.

(Fields below must be completed and signed when preparers and/or translators assist an employee in completing Section 1.)

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator	Today's Date *(mm/dd/yyyy)*

Last Name *(Family Name)*	First Name *(Given Name)*

Address *(Street Number and Name)*	City or Town	State	ZIP Code

STOP *Employer Completes Next Page* STOP

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Employment Eligibility Verification
Department of Homeland Security
U.S. Citizenship and Immigration Services

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

Section 2. Employer or Authorized Representative Review and Verification

(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents.")

Employee Info from Section 1	Last Name (Family Name)	First Name (Given Name)	M.I.	Citizenship/Immigration Status
	Success	Student		1

List A Identity and Employment Authorization	OR	List B Identity	AND	List C Employment Authorization
Document Title		Document Title: Driver's license issued by state/territory		Document Title: Social Security Card (unrestricted)
Issuing Authority		Issuing Authority: Vermont		Issuing Authority: Social Security Administration
Document Number		Document Number: 88110009		Document Number: 555-55-5555
Expiration Date (if any) (mm/dd/yyyy)		Expiration Date (if any) (mm/dd/yyyy): 01/01/2024		Expiration Date (if any) (mm/dd/yyyy)
Document Title				
Issuing Authority				
Document Number				
Expiration Date (if any) (mm/dd/yyyy)				
Document Title				
Issuing Authority				
Document Number				
Expiration Date (if any) (mm/dd/yyyy)				

Additional Information

QR Code - Sections 2 & 3
Do Not Write In This Space

Certification: I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

The employee's first day of employment *(mm/dd/yyyy)*: 02/01/2022 *(See instructions for exemptions)*

Signature of Employer or Authorized Representative	Today's Date (mm/dd/yyyy)	Title of Employer or Authorized Representative
Mary Shangraw	02/01/2022	Administrative Assistant

Last Name of Employer or Authorized Representative	First Name of Employer or Authorized Representative	Employer's Business or Organization Name
Shangraw	Mary	Prevosti Farms and Sugarhouse

Employer's Business or Organization Address (Street Number and Name)	City or Town	State	ZIP Code
820 Westminster Road	Bridgewater	VT	05520

Section 3. Reverification and Rehires *(To be completed and signed by employer or authorized representative.)*

A. New Name (if applicable)			B. Date of Rehire (if applicable)
Last Name (Family Name)	First Name (Given Name)	Middle Initial	Date (mm/dd/yyyy)

C. If the employee's previous grant of employment authorization has expired, provide the information for the document or receipt that establishes continuing employment authorization in the space provided below.

Document Title	Document Number	Expiration Date (if any) (mm/dd/yyyy)

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized 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	Today's Date (mm/dd/yyyy)	Name of Employer or Authorized Representative

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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	AND	LIST C Documents that Establish Employment Authorization
1. U.S. Passport or U.S. Passport Card		1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address		1. 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
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address		2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa		3. School ID card with a photograph		3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
4. Employment Authorization Document that contains a photograph (Form I-766)		4. Voter's registration card		4. Native American tribal document
5. 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: (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 not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.		5. U.S. Military card or draft record		5. U.S. Citizen ID Card (Form I-197)
		6. Military dependent's ID card		6. Identification Card for Use of Resident Citizen in the United States (Form I-179)
		7. U.S. Coast Guard Merchant Mariner Card		7. Employment authorization document issued by the Department of Homeland Security
		8. Native American tribal document		
		9. Driver's license issued by a Canadian government authority		
		For persons under age 18 who are unable to present a document listed above:		
6. 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 nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI		10. School record or report card		
		11. Clinic, doctor, or hospital record		
		12. Day-care or nursery school record		

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

Refer to the instructions for more information about acceptable receipts.

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2. Complete the headers of the employee earnings register for each employee. Enter the pay rate for each employee.

Employee Earnings Register

NAME	Thomas Millen	Hire Date	2/1/2022	Dependent child <17	3
ADDRESS	1022 Forest School Road	Date of Birth	12/16/1992	Dependent other	1
CITY/STATE/ZIP	Woodstock, VT 05001	Position	Production Manager	PT / (FT) Step 4a W-4 Info	none
TELEPHONE	802-478-5055	Filing Status	Married/Joint	Step 4b W-4 Info	none
SOCIAL SECURITY NUMBER	031-11-3456	Exempt/Nonexempt	Exempt	Step 4c W-4 Info	none
		Pay Rate	$35,000.00	Hr / Wk / Mo / (Yr)	

Period Ended	Hrs Worked	Reg Pay	OT Pay	Comm	Gross Pay	Social Sec Tax	Medicare	Fed W/H Tax	State W/H Tax	401(k)	Sect 125	Total Deduc	Net Pay	YTD

Employee Earnings Register

NAME	Avery Towle	Hire Date	2/1/2022	Dependent child <17	0
ADDRESS	4011 Route 100	Date of Birth	7/14/2001	Dependent other	0
CITY/STATE/ZIP	Plymouth, VT 05102	Position	Production Worker	PT / (FT) Step 4a W-4 Info	none
TELEPHONE	802-967-5873	Filing Status	Single	Step 4b W-4 Info	none
SOCIAL SECURITY NUMBER	089-74-0974	Exempt/Nonexempt	Non-exempt	Step 4c W-4 Info	none
		Pay Rate	$15.00	(Hr) / Wk / Mo / Yr	

Period Ended	Hrs Worked	Reg Pay	OT Pay	Comm	Gross Pay	Social Sec Tax	Medicare	Fed W/H Tax	State W/H Tax	401(k)	Sect. 125	Total Deduc	Net Pay	YTD

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Employee Earnings Register

NAME	Charlie Long	Hire Date	2/1/2022	Dependent child <17	2
ADDRESS	242 Benedict Road S.	Date of Birth	3/16/1997	Dependent other	0
CITY/STATE/ZIP	Woodstock, VT 05002	Position	Production Worker	PT / (FT) Step 4a W-4 Info	none
TELEPHONE	802-429-3846	Filing Status	Married/Joint	Step 4b W-4 Info	none
SOCIAL SECURITY NUMBER	056-23-4593	Exempt/Nonexempt	Non-exempt	Step 4c W-4 Info	none
		Pay Rate	$15.00	(Hr) / Wk / Mo / Yr	

Period Ended	Hrs Worked	Reg Pay	OT Pay	Comm	Gross Pay	Social Sec Tax	Medicare	Fed W/H Tax	State W/H Tax	401(k)	Sect 125	Total Deduc	Net Pay	YTD

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Employee Earnings Register

NAME	Mary Shangraw	Hire Date	2/1/2022	Dependent child <17	0
ADDRESS	1901 Main Street #2	Date of Birth	8/20/1980	Dependent other	1
CITY/STATE/ZIP	Bridgewater, VT 05520	Position	Administrative Assistant (PT / FT)	Step 4a W-4 Info	none
TELEPHONE	802-575-5423	Filing Status	Single	Step 4b W-4 Info	none
SOCIAL SECURITY NUMBER	075-28-8945	Exempt/Nonexempt	Non-exempt	Step 4c W-4 Info	none
		Pay Rate	$15.00 (Hr / Wk / Mo / Yr)		

Period Ended	Hrs Worked	Reg Pay	OT Pay	Comm	Gross Pay	Social Sec Tax	Medicare	Fed W/H Tax	State W/H Tax	401(k)	Sect 125	Total Deduc	Net Pay	YTD

Employee Earnings Register

NAME	Kristen Lewis	Hire Date	2/1/2022	Dependent child <17	2
ADDRESS	840 Daily Hollow Road	Date of Birth	4/6/1991	Dependent other	1
CITY/STATE/ZIP	Bridgewater, VT 05523	Position	Office Manager (PT / FT)	Step 4a W-4 Info	none
TELEPHONE	802-390-5572	Filing Status	Married/Joint	Step 4b W-4 Info	none
SOCIAL SECURITY NUMBER	076-39-5673	Exempt/Nonexempt	Exempt	Step 4c W-4 Info	none
		Pay Rate	$32,000.00 (Hr / Wk / Mo / Yr)		

Period Ended	Hrs Worked	Reg Pay	OT Pay	Comm	Gross Pay	Social Sec Tax	Medicare	Fed W/H Tax	State W/H Tax	401(k)	Sect 125	Total Deduc	Net Pay	YTD

Employee Earnings Register

NAME	Joel Schwartz	Hire Date	2/1/2022	Dependent child <17	2
ADDRESS	55 Maple Farm Way	Date of Birth	5/23/1993	Dependent other	0
CITY/STATE/ZIP	Woodstock, VT 05534	Position	Sales (PT / FT)	Step 4a W-4 Info	none
TELEPHONE	802-463-9985	Filing Status	Married/Joint	Step 4b W-4 Info	none
SOCIAL SECURITY NUMBER	021-34-9876	Exempt/Nonexempt	Exempt	Step 4c W-4 Info	none
		Pay Rate	$32,000 + Commiss (Hr / Wk / Mo / Yr)		

Period Ended	Hrs Worked	Reg Pay	OT Pay	Comm	Gross Pay	Social Sec Tax	Medicare	Fed W/H Tax	State W/H Tax	401(k)	Sect 125	Total Deduc	Net Pay	YTD

Employee Earnings Register

NAME	Toni Prevosti	Hire Date	2/1/2022	Dependent child <17	3
ADDRESS	820 Westminster Road	Date of Birth	9/19/1987	Dependent other	2
CITY/STATE/ZIP	Bridgewater, VT 05520	Position	Owner/President (PT / FT)	Step 4a W-4 Info	none
TELEPHONE	802-555-3456	Filing Status	Married/Joint	Step 4b W-4 Info	none
SOCIAL SECURITY NUMBER	055-22-0443	Exempt/Nonexempt	Exempt	Step 4c W-4 Info	none
		Pay Rate	$45,000.00 (Hr / Wk / Mo / Yr)		

Period Ended	Hrs Worked	Reg Pay	OT Pay	Comm	Gross Pay	Social Sec Tax	Medicare	Fed W/H Tax	State W/H Tax	401(k)	Sect 125	Total Deduc	Net Pay	YTD

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Employee Earnings Register

NAME	Student Success	Hire Date	2/1/2022		Dependent child <17	0
ADDRESS	1644 Smitten Road	Date of Birth	1/1/2001		Dependent other	0
CITY/STATE/ZIP	Woodstock, VT 05001	Position	Accounting Clerk	PT / FT	Step 4a W-4 Info	none
TELEPHONE	555-555-5555	Filing Status	Single		Step 4b W-4 Info	none
SOCIAL SECURITY NUMBER	555-55-5555	Exempt/Nonexempt	Non-exempt		Step 4c W-4 Info	none
		Pay Rate	$34,000.00	Hr / Wk / Mo / Yr		

Period Ended	Hrs Worked	Reg Pay	OT Pay	Comm	Gross Pay	Social Sec Tax	Medicare	Fed W/H Tax	State W/H Tax	401(k)	Sect 125	Total Deduc	Net Pay	YTD

EMPLOYEE EARNING RECORD

Name	Student Success	Hire Date	2/1/2018
Address	1644 Smittin Rd	Date of Birth	1/1/1991
City/State/Zip	Woodstock/VT/05001	Exempt/Nonexempt	Nonexempt
Telephone	(555)555-5555	Married/Single	S
Social Security Number	555-55-5555	No. of exemptions	2
Position		Pay Rate	$34,000/year

Period Ended	Hrs Worked	Reg Pay	OT Pay	Holiday	Comm	Gross Pay	Ins	401(k)	Taxable Pay for Federal	Taxable Pay for FICA

Taxable Pay for Federal	Taxable Pay for FICA	Fed Inc. Tax	Social Sec. Tax	Medicare	State Inc. Tax	Total Deduc	Net pay	YTD Net Pay	YTD Gross Pay

Appendix A

There are two versions of a full quarter, from start to finish, payroll project located within Appendix A. Starting in chapter 2, instructors may assign coinciding portions from the appendix to supplement the materials in the textbook. This project may be assigned using a three-month data set that starts on October 1 and runs through the year-end tax reporting. The other option is to assign the short version, which contains only the December transactions.

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