

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. Many students may underestimate their estimated exemptions.
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.

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. 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 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.

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. C

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/verify payroll processing?
 - a. Internal controls and verification to avoid fraud or theft
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. For the state in which you live, when must a terminated employee be paid his or her final paycheck?
 - 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. 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
8. 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
9. 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
10. What agencies or organizations can audit a company's payroll records?
1. The Internal Revenue Service (IRS)
 2. Federal and State Departments of Labor
 3. Department of Homeland Security
 4. Other state and local agencies
 5. Labor unions
11. How long should employee records be retained?
- a. For a three-year period, with some records being required for up to 5 years
12. Are independent contractors included in company payroll? Why or why not?
- a. 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.
13. 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.
14. 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.
15. 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.

16. What categories exist for the purposes of document retention?

1. Payroll Records (time sheets, electronic records, etc.)
2. Employee federal, state, and local income tax records
3. Form I-9 and accompanying employee eligibility documents
4. Employee benefits and contributions
5. Health plan documentation

EXERCISES SET A

E2-1A. Krystal Valdez, a nonexempt employee at Misor Investments, works a standard 8:00–5:00 schedule with an hour for lunch. Krystal received overtime pay for hours in excess of 40 per week. During the week, she worked the following schedule:

4. 2.25

Monday	7.5 hours
Tuesday	8.25 hours
Wednesday	8 hours
Thursday	8.5 hours
Friday	10 hours

Total 42.25

42.25 hours -40.00 hours =2.25 hours

E2-2A. Roger Ortega receives her pay twice per month working for Megaveo Enterprises. Which of the following choices describes his pay frequency?

2. Semimonthly

E2-3A. Lila Rivera is a new employee for Divera Glass. Which Federal forms must he complete as part of the hiring process?

1. W-4
4. I-9

E2-4A. Wilbur Matthews, a resident of Wisconsin, ended his employment with Bovill Farms on December 6, 2019. The next pay date for the company is December 20. By what date should he receive his final pay?

3. December 20

E2-5A. Charlene Kelley is a new nonexempt sales clerk 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 offsite record destruction service.
3. Shred the records, then dispose of the shredded paper.
4. Incinerate the payroll records marked for destruction.

E2-7A. Ed Myers is verifying the accuracy and amount of information contained in the employee records for his employer, Genible Industries. Which of the following items should be present in the employee information? (Select all that apply)

1. Job title
2. Social Security number
4. Employee address

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

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

1. Driver's License.
2. Native American Tribal document.
3. Voter's Registration card.

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

1. U.S. Citizen I.D. Card.
2. U.S. Passport.
4. Certified copy of the birth certificate.

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?

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

PROBLEM SET A

P2-1A. Henrietta Morales is a salaried employee earning \$75,000 per year. Calculate the standard gross salary per pay period under each of the following payroll frequencies:

- a. Biweekly $\$75,000/26 = \$2,884.62$
- b. Semimonthly $\$75,000/24 = \$3,125.00$
- c. Weekly $\$75,000/52 = \$1,442.31$
- d. Monthly $\$75,000/12 = \$6,250.00$

P2-2A. Beth Caldwell is in the payroll accounting department of Acerill Films. An independent contractor of the company requests that Social Security and Medicare taxes be withheld from future compensation. What advice should Beth offer?

- a. As an independent contractor they would be responsible for their own payments and these would not be withheld by the company

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

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, accuracy of information, and document destruction.

P2-6A. Aaron Tallchief is a citizen of the Northern Pomo Indian Nation. In completing his I-9, he provides an official Northern Pomo 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. Ian Burns is the new payroll accountant for ECG Marketing. Certain employees have been requesting changes in classification from nonexempt to exempt. How do the U.S. Department of Labor guidelines help him answer the employees' questions?

- a. The U.S. Department of Labor requires that employees meet all three tests to achieve exempt status: executive exemption, administrative exemption, and professional exemption.

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?

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

P2-11A. Complete the W-4 for employment at Superore Wheels starting 3/15/2019.

Erma Jane Grant

441 West Hill Road
 Montrose, Colorado 81401
 SSN: 432-55-6792
 Single with no withholding allowances
 Does not require any additional amount to be withheld

Form W-4 (2019)

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

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

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

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

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

General Instructions

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

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

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

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

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

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

Nonresident alien. If you're a nonresident alien, see Notice 1396, Supplemental Form W-4 instructions for Nonresident Aliens, before completing this form.

Specific instructions

Personal Allowance Worksheet

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

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

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

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

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

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate		OMB No. 1545-0047 2019
* Whether you're entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.				
1 Your first name and initials Emma J.		Last name Grant		2 Your social security number 432-55-6792
Home address (number and section and route) 441 West Hill Road City or town, state and ZIP code Montrose, CO 81401		3 <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but want to change filing status Note: If married filing separately, check Married, with withholding percentage rate.		
5 Total number of allowances you're planning (from the applicable worksheet on the following pages)		6 <input type="checkbox"/> 0		7 <input type="checkbox"/> 1
8 Additional amount, if any, you want withheld from each paycheck		9 <input type="checkbox"/> 0		10 <input type="checkbox"/> 1
7 I claim exemption from withholding for 2019, and I certify that I meet both of the following conditions for exemption: * Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and * This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "exempt" here.				
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct and complete.				
Employee's signature (This form is not valid unless you sign it.) <i>Emma J. Grant</i>		Date 3/13/2019		
8 Employer's name and address (Employer must complete lines 8 and 9 if sending to IRS, and complete lines 8, 9, and 10 if sending to State Treasury or Law Help)		9 The latest pay period 3/13/2019	10 Employer's identification number (EIN) 91-174295	
Supervisor's initials		Form W-4 (2019)		

P2-12A. Complete the I-9 for employment at Superore Wheels at 5421 Woodbridge Road, Montrose, Colorado 81401. Erma is starting 3/15/2019. Be sure to complete Section 2 of Form I-9.

Erma Jane Grant

441 West Hill Road

Montrose, Colorado 81401

SSN: 432-55-6792

Maiden Name: Grant

Date of Birth: June 12, 1986

U.S. Citizen

Erma presented her passport for her employer to review.

Passport number 389049392, issued by the United States State Department, expires April 1, 2026.

Administrative assistant Samantha Cook verified the information for the company.



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

USCIS
Form I-9
 OMB No. 1615-0047
 Expires 08/31/2019

▶ **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) Grant		First Name (Given Name) Emma		Middle Initial J	Other Last Names Used (if any)	
Address (Street Number and Name) 448 West Hill Road			Apt. Number	City or Town Montrose	State CO	ZIP Code 81401
Date of Birth (mm/dd/yyyy) 06/12/1986	U.S. Social Security Number 432 - 33 - 6794		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):

<input checked="" type="checkbox"/> 1. A citizen of the United States
<input type="checkbox"/> 2. A noncitizen national of the United States (See instructions)
<input type="checkbox"/> 3. A lawful permanent resident (Alien Registration Number/USCIS Number): _____
<input type="checkbox"/> 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: _____	OR, Part 2 - Section 1 Do Not Write in This Space
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Signature of Employee <i>Emma Grant</i>	Today's Date (mm/dd/yyyy) 03/15/2019
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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 preparer(s) and/or translator(s) 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





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

USCIS
Form I-9
 OMB No. 1613-0047
 Expires 03/31/2019

Section 2. Employer or Authorized Representative Review and Verification
 (Employer 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 indicated by the "Type of Acceptable Document(s)".)

Employee Info from Section 1	Last Name (Family Name) <u>Grant</u>	First Name (Given Name) <u>Enzoia</u>	MI <u>7</u>	Citizenship/Immigration Status <u>1</u>
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List A Identity and Employment Authorization	OR	List B Identity	AND	List C Employment Authorization
Document Title <u>U.S. Passport</u>		Document Title		Document Title
Issuing Authority <u>U.S. Department of State</u>		Issuing Authority		Issuing Authority
Document Number <u>589019392</u>		Document Number		Document Number
Expiration Date (if any) (mm/dd/yyyy) <u>04/01/2020</u>		Expiration Date (if any) (mm/dd/yyyy)		Expiration Date (if any) (mm/dd/yyyy)
Document Title		Additional Information		DIR 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)				

Declaration: 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): 05/15/2019 (See instructions for exemptions)

Signature of Employer or Authorized Representative <u>Samantha Cook</u>	Today's Date (mm/dd/yyyy) <u>05/15/2019</u>	Title of Employer or Authorized Representative <u>Administrative Assistant</u>
Last Name of Employer or Authorized Representative <u>Cook</u>	First Name of Employer or Authorized Representative <u>Samantha</u>	Employer's Business or Organization Name <u>Supercare Wheels</u>
Employer's Business or Organization Address (Street Number and Name) <u>3421 Woodbridge Road</u>	City or Town <u>Moultrie</u>	State <u>GA</u>
		ZIP Code <u>31401</u>

Section 3. Reverification and Rehire (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 report that establishes continuing employment authorization in the space provided below.

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

E2-1B. Stacy Romero, a nonexempt employee of Prosaria Publishers, works a standard 6:00–3:00 p.m. schedule with an hour for lunch. Stacy works in a state requiring overtime for hours over 8 per day and for those over 40 in a week. During the week, she worked the following schedule:

Monday	8.25 hours
Tuesday	8 hours
Wednesday	8.75 hours
Thursday	7 hours
Friday	9 hours

Based on the requirements above, how much overtime has Stacy worked during the period?

4. 3 hours

E2-2B. Grant Saunders is a salaried employee earning \$84,000 per year who receives pay every two weeks. Which of the following best describes the pay frequency?

2. Semimonthly

E2-3B. On October 31, 2019, Dolores Goodman quit her job after ten years with Omnivue Optics in Utah. Omnivue Optics pays employees weekly on Fridays. Upon quitting, Dolores had 38.5 hours of vacation accrued that she had not used, and she had worked 45 hours, 5 hours of which was subject to overtime. When must she receive her final paycheck?

1. On the next pay date.

E2-4B. Adrienne Norman terminated her employment with Univee Inc. on December 16, 2019. When is the earliest that Univee Inc. may destroy her payroll records?

3. December 16, 2022

E2-5B. Elijah Brown is a new payroll clerk 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. Elaine Wheeler needs additional filing space at the end of the year in the company's office and chooses to use offsite, 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 Elaine'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.

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

E2-9B. John Franklin is a new employee of the Camidel Clothiers. Which of the following will provide proof of *identity* for the completion of the I-9? (Select all that apply.)

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

2. U.S. Military Identification Card.
4. New York driver's license.

E2-10B. Sheri Jennings is completing the I-9 for her new employment at Insulend Tours. Which of the following provides proof of her *employment authorization*? (Select all that apply.)

1. Social Security Card.
2. Certificate of birth abroad, issued by the U.S. Department of State.
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 clerk 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
3. She has the term *clerk* in her job title

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?

1. Hourly wages paid to employees
3. Number of hours worked per week
4. Employee age and weekly work schedule

PROBLEM 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?

- 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. Joseph Lyons was terminated for cause from Telec Industries in Hawaii, on August 21, 2019. As of the date of his termination, he had worked 22 hours of regular time. Employees at Telec are paid semimonthly on the 15th and last day of the month. Joseph would like to know when he will be paid for the accrued hours. What will you tell him?

- a. Hawaii requires that when an employee is terminated their final pay is given at the time of termination or on the next business day if financially unable to issue the check.

P2-3B. Sara Northman, a member of the Algonquin Indian Nation, is a new employee at Predeo Game Design. During the process of completing her I-9, she claims that the only way to prove her identity is the Algonquin Indian National official birth certificate. Is this document sufficient to verify his employment eligibility? Explain.

- a. Algonquin Indian National official birth certificate would be adequate as it can fulfill both requirements for establishing identity and employment verification.

P2-4B. Abraham Manning is a new employee of Synmity 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. Frances Perez wants to start her own company. As a seasoned payroll professional, she approaches you for guidance about the differences between weekly, biweekly, and semimonthly pay periods. What would you tell her?

- a. Weekly payroll is where individuals will receive 52 paychecks per year and are suited for companies that are small, such as construction or professional entities. Biweekly payroll is where individuals will receive 26 paychecks per year processed every two weeks and is one of the more common pay periods; occasionally this method may result in 27 pay periods. Semimonthly is where employees will receive 24 paychecks per year.

P2-6B. Katrina Wilkins 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 time card, 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.

P2-7B. George Andrews started as a payroll accountant at Portose Herbals, a company with 70 employees. He soon notices that the former payroll accountant had been processing payroll manually and suggests that the company immediately switch to Cloud-based payroll. Although the company is switching to an electronic payroll processing system, what types of paper documentation must be maintained in employee records?

- 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

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 would also result in higher taxes per pay period.

P2-11B. Complete the W-4 for employment at Equtri Farms effective 6/17/2019:

Linda Ellen Marshall

8924 County Line Road

Taylorville, Illinois 62555

SSN: 129-53-2309

Married filing jointly

Three dependents and does not wish to withhold additional amounts.

Linda earns \$32,000 at her primary job. She has a second job as a delivery driver for Tazio Labs, where she earns \$12,000/year. Linda's spouse earns \$140,000 per year at their only job.

Form W-4 (2019)

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

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

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

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

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

General Instructions

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

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

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

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

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

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

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

Specific Instructions

Personal Allowances Worksheet

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

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

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

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

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

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate ▶ Whether you're entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.		OMB No. 1545-0047 2019
1 Your first name and middle initial Linda E		Last name Marshall		2 Your social security number 129-53-2309
Home address (number and street or rural route) 8924 County Line Road		3 <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married filing separately, check "Married, but withhold at higher Single rate."		
City or town, state, and ZIP code Taylorville, Illinois 62555		4 If your last name differs from that shown on your social security card, check here. You must call 800-772-1213 for a replacement card. <input type="checkbox"/>		
5 Total number of allowances you're claiming (from the applicable worksheet on the following pages)	5	6		
6 Additional amount, if any, you want withheld from each paycheck	6	\$		
7 I claim exemption from withholding for 2019, and I certify that I meet both of the following conditions for exemption: • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability , and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability . If you meet both conditions, write "Exempt" here. ▶ 7				
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.				
Employee's signature (This form is not valid unless you sign it.) ▶ <i>Linda C. Marshall</i>				
Date ▶ 1/1/19				
8 Employer's name and address (Employer: Complete boxes 8 and 10 if sending to IRS and complete boxes 8, 9, and 10 if sending to State Directory of New Hires.)		9 First date of employment	10 Employer identification number (EIN)	

For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Est. No. 10220Q

Form W-4 (2019)

Personal Allowances Worksheet (Keep for your records.)			
A	Enter "1" for yourself	A	1
B	Enter "1" if you will file as married filing jointly	B	1
C	Enter "1" if you will file as head of household	C	
D	Enter "1" if: <ul style="list-style-type: none"> • You're single, or married filing separately, and have only one job; or • You're married filing jointly, have only one job, and your spouse doesn't work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. 	D	
E	Child tax credit. See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> • If your total income will be less than \$71,201 (\$103,351 if married filing jointly), enter "4" for each eligible child. • If your total income will be from \$71,201 to \$179,050 (\$103,351 to \$345,850 if married filing jointly), enter "2" for each eligible child. • If your total income will be from \$179,051 to \$200,000 (\$345,851 to \$400,000 if married filing jointly), enter "-" for each eligible child. • If your total income will be higher than \$200,000 (\$400,000 if married filing jointly), enter "-0-" 	E	6
F	Credit for other dependents. See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> • If your total income will be less than \$71,201 (\$103,351 if married filing jointly), enter "1" for each eligible dependent. • If your total income will be from \$71,201 to \$179,050 (\$103,351 to \$345,850 if married filing jointly), enter "1" for every two dependents (for example, "-0-" for one dependent, "1" if you have two or three dependents, and "2" if you have four dependents). • If your total income will be higher than \$179,050 (\$345,850 if married filing jointly), enter "-0-" 	F	
G	Other credits. If you have other credits, see Worksheet 1-b of Pub. 505 and enter the amount from that worksheet here. If you use Worksheet 1-a, enter "-0-" on lines E and F	G	
H	Add lines A through G and enter the total here	H	8

For accuracy, complete all worksheets that apply.

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

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

Two-Earners/Multiple Jobs Worksheet

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

1 Enter the number from the **Personal Allowances Worksheet**, line H, page 3 (or, if you used the **Deductions, Adjustments, and Additional Income Worksheet** on page 3, the number from line 10 of that worksheet) 1 8

2 Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here. **However**, if you're married filing jointly and wages from the highest paying job are \$75,000 or less and the combined wages for you and your spouse are \$107,000 or less, don't enter more than "3". 2 2

3 If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet. 3 6

Note: If line 1 is **less than** line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.

4 Enter the number from line 2 of this worksheet 4 _____

5 Enter the number from line 1 of this worksheet 5 _____

6 Subtract line 5 from line 4 6 _____

7 Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here 7 \$ _____

8 Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed 8 \$ _____

9 Divide line 8 by the number of pay periods remaining in 2019. For example, divide by 18 if you're paid every 2 weeks and you complete this form on a date in late April when there are 18 pay periods remaining in 2019. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck 9 \$ _____

Table 1				Table 2			
Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$5,000	0	\$0 - \$7,000	0	\$0 - \$24,900	\$420	\$0 - \$7,200	\$420
5,001 - 8,500	1	7,001 - 13,000	1	24,901 - 34,450	500	7,201 - 38,375	500
8,501 - 13,500	2	13,001 - 27,500	2	34,451 - 70,900	810	38,376 - 81,700	810
13,501 - 35,000	3	27,501 - 39,000	3	70,901 - 99,950	1,000	81,701 - 158,225	1,000
35,001 - 40,000	4	39,001 - 40,000	4	99,951 - 413,700	1,330	158,226 - 201,600	1,330
40,001 - 46,000	5	40,001 - 60,000	5	413,701 - 617,850	1,450	201,601 - 507,800	1,450
46,001 - 55,000	6	60,001 - 75,000	6	617,851 and over	1,540	507,801 and over	1,540
55,001 - 60,000	7	75,001 - 85,000	7				
60,001 - 70,000	8	85,001 - 95,000	8				
70,001 - 75,000	9	95,001 - 100,000	9				
75,001 - 85,000	10	100,001 - 110,000	10				
85,001 - 95,000	11	110,001 - 115,000	11				
95,001 - 125,000	12	115,001 - 125,000	12				
125,001 - 155,000	13	125,001 - 135,000	13				
155,001 - 165,000	14	135,001 - 145,000	14				
165,001 - 175,000	15	145,001 - 160,000	15				
175,001 - 180,000	16	160,001 - 180,000	16				
180,001 - 195,000	17	180,001 and over	17				
195,001 - 205,000	18						
205,001 and over	19						

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and the regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to

cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal, non-tax or non-law, or to federal law enforcement and intelligence agencies to combat terrorism. You aren't required to provide the information requested on a form that's subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating

to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103. The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return. If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

P2-12B. Complete the I-9 for employment effective 7/23/2019 at Ecovee Energy located at 244 Winston Drive, Gretna, Virginia 24557. Be sure to complete Section 2.

Lloyd Gregory Flowers

SSN: 382-10-0392

Date of Birth: 11-20-1993

1298 Chantham Road

Gretna, Virginia 24557

U.S. Citizen

Lloyd presented his driver's license and Social Security card to the Human Resources Manager, Amanda Weeble, to review.

Virginia Driver's License #293034293, Expires 11/20/2021



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

USCIS
Form I-9
 OMB No. 1615-0047
 Expires 08/31/2019

▶ **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) Flowers		First Name (Given Name) Lloyd		Middle Initial G	Other Last Names Used (if any)	
Address (Street Number and Name) 1298 Chatham Road			Apt. Number	City or Town Gretna		State VA ZIP Code 24557
Date of Birth (mm/dd/yyyy) 11/20/1993	U.S. Social Security Number 382 - 10 - 0392		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):

<input checked="" type="checkbox"/> 1. A citizen of the United States
<input type="checkbox"/> 2. A noncitizen national of the United States <i>(See instructions)</i>
<input type="checkbox"/> 3. A lawful permanent resident (Alien Registration Number/USCIS Number): _____
<input type="checkbox"/> 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. <i>(See instructions)</i>

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 Lloyd G. Flowers	Today's Date (mm/dd/yyyy) 7/23/2019
---	---

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

Employer Completes Next Page



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

USCIS
Form I-9
 OMB No. 1615-0047
 Expires 08/31/2019

Section 2 Employer or Authorized Representative Review and Verification
 (Employer or their authorized representative is responsible 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 "List of Acceptable Documents.")

Employee Info from Section 1	Last Name (Family Name) Flowers	First Name (Given Name) Lloyd	M.I. G	Citizenship/Immigration Status 1
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List A Identify and Employment Authorization		OR	List B Identify	AND	List C Employment Authorization
Document Title Drivers' License	Issuing Authority Virginia Department of Motor Vehicles	Document Number 298034708	Expiration Date (if any) (mm/dd/yyyy) 11/20/2021	Document Title Social Security Card (Unrestricted)	Issuing Authority Social Security Administration
Document Number 298034708	Expiration Date (if any) (mm/dd/yyyy) 11/20/2021	Additional Information		Off Code - Section 2-B.3 Do Not Write in This Space	
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)				

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): 07/23/2019 (See instructions for exemptions)

Signature of Employer or Authorized Representative <i>Amanda Weeble</i>	Today's Date (mm/dd/yyyy) 07/28/2019	Title of Employer or Authorized Representative Human Resources Manager	
Last Name of Employer or Authorized Representative Weeble	First Name of Employer or Authorized Representative Amanda	Employer's Business or Organization Name Ecovee Energy	
Employer's Business or Organization Address (Street Number and Name) 344 Winston Dr		City or Town Grenada	State ZIP Code VA 24557

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

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

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
--	---------------------------	---

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 time cards 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.

IN THE REAL WORLD: CASE FOR DISCUSSION

Student response will vary.

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%	Hire Date: 2-1-2019 DOB: 12-16-1982 Position: Production Manager PT/FT: FT, exempt No. of Exemptions: 4 M/S: M Pay Rate: \$35,000/year
A-Towle	Avery Towle 4011 Route 100 Plymouth, VT 05102 802-967-5873 SSN:089-74-0974	Hire Date: 2-1-2019 DOB: 7-14-1991 Position: Production Worker PT/FT: FT, nonexempt No. of Exemptions: 1 M/S: S Pay Rate: \$12.00/hour
A-Long	Charlie Long 242 Benedict Road S. Woodstock, VT 05002 802-429-3846 SSN: 056-23-4593	Hire Date: 2-1-2019 DOB: 3-16-1987 Position: Production Worker PT/FT: FT, nonexempt No. of Exemptions: 2 M/S: M Pay Rate: \$12.50/hour
B-Shang	Mary Shangraw 1901 Main Street #2 Bridgewater, VT 05520 802-575-5423 SSN: 075-28-8945	Hire Date: 2-1-2019 DOB: 8-20-1994 Position: Administrative Assistant PT/FT: PT, nonexempt No. of Exemptions: 1 M/S: S Pay Rate: \$10.50/hour
B-Lewis	Kristen Lewis 840 Daily Hollow Road Bridgewater, VT 05523 802-390-5572 SSN: 076-39-5673	Hire Date: 2-1-2019 DOB: 4-6-1960 Position: Office Manager PT/FT: FT, exempt No. of Exemptions: 3 M/S: M Pay Rate: \$32,000/year

B-Schwa	Joel Schwartz 55 Maple Farm Way Woodstock, VT 05534 802-463-9985 SSN: 021-34-9876	Hire Date: 2-1-2019 DOB: 5-23-1985 Position: Sales PT/FT: FT, exempt No. of Exemptions: 2 M/S: M Pay Rate: \$24,000/year base plus 3% commission per case sold
B-Prevo	Toni Prevosti 10520 Cox Hill Road Bridgewater, VT 05521 802-673-2636 SSN: 055-22-0443	Hire Date: 2-1-2019 DOB: 9-18-1967 Position: Owner/President PT/FT: FT, exempt No. of Exemptions: 5 M/S: M Pay Rate: \$45,000/year

The Departments are as follows:

Department A: Agricultural Workers

Department B: Office Workers

1. You have been hired to start on February 1, 2019, as the new accounting clerk. Your employee number is B-XXXXX, where “B” denotes that you are an office worker and “XXXXX” is the first five letters of your last name. If your last name is fewer than five letters, use the first few letters of your first name to complete the employee number. Your Social Security number is 555-55-5555, and you are full-time, nonexempt, and paid at a rate of \$34,000 per year. You have elected to contribute 2% of your gross pay to your 401(k). Complete the W-4 and the I-9 to start your own employee file. You are single with only one job (claiming two exemptions). You live at 1644 Smitten Road, Woodstock, VT 05001. Your phone number is (555) 555-5555. Your date of birth is 01/01/1991. You are a citizen of the United States and provide a Vermont driver’s license #88110009 expiring 01/01/23 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, Vermont, 05520.

Form W-4 (2019)

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

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

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

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

If you're exempt, complete **only** lines 1, 2, 5, 6, and 7 and sign the form to validate it. Your exemption for 2019 expires February 17, 2020. See Pub. 505, Tax Withholding and Estimated Tax, to learn more about whether you qualify for exemption from withholding.

General Instructions

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

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

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

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

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

Nonwage income. If you have a large amount of nonwage income not subject to withholding, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you might owe additional tax. Or, you can use the Deductions, Adjustments, and Additional Income Worksheet on page 3 or the calculator at www.irs.gov/W4App to make sure you have enough tax withheld from your paycheck. If you have pension or annuity income, see Pub. 590 or use the calculator at www.irs.gov/W4App to find out if you should adjust your withholding on Form W-4 or W-4P.

Nonresident alien. If you're a nonresident alien, see Notice 2015-105, Supplemental Form W-4 Instructions for Nonresident Alien, before completing this form.

Specific Instructions

Personal Allowances Worksheet

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

Line C: Head of household please note. Generally, you may claim head of household filing status on your tax return only if you're unmarried and pay more than 50% of the costs of keeping up a home for yourself and a qualifying individual. See Pub. 504 for more information about filing status.

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

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

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

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate • Whether you're entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.		Effective 1/1/2019 2019
1 Your first name and middle initial Student		Last name Success		E Your social security number SS-99-9999
Home address (number and street or rural route) 1644 Smith St Road		City or town, state, and ZIP code Woodstock, VT 05091		3 <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but without rights <input type="checkbox"/> Single (see Note) (married filing separately, check "Married, but without rights")
4 If your address differs from that shown on your social security card, check here. You must call 800-772-4245 for instructions. <input type="checkbox"/>		5 Total number of allowances you're claiming from the applicable worksheet on the following pages: 5		
6 Additional amount, if any, you want withheld from each paycheck: 50		7 I claim exemption from withholding for 2019, and I certify that I meet both of the following conditions or exemption: • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here. T		
Under penalty of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.				
Employee's signature (This form is not valid unless you sign it.) Student Success				Date 12/01/2018
8 Employer's name and address (Employer: Complete items 8 and 9 if withholding IRS instructions; items 8, 9, and 10 if sending to State Director of New York.)		9 Employer's identification number (EIN)	10 Employee identification number (EIN)	

For Privacy Act and Paperwork Reduction Act Notice, see page 4.

Do not write in these areas. Form W-4



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

USCIS
Form I-9
 DMB No. 1615-0047
 Expires 09/31/2019

► **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) Success		First Name (Given Name) Student		Middle Initial	Other Last Names Used (if any)	
Address (Street Number and Name) 1644 Smitten Road			Apt. Number	City or Town Woodstock		State VT
Date of Birth (mm/dd/yyyy) 01/01/1991		U.S. Social Security Number 555 5555		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):

<input checked="" type="checkbox"/> 1. A citizen of the United States	
<input type="checkbox"/> 2. A noncitizen national of the United States (See instructions)	
<input type="checkbox"/> 3. A lawful permanent resident (Alien Registration Number/USCIS Number): _____	
<input type="checkbox"/> 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: _____	OR Code - Section 1 Do Not Write in This Space
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Signature of Employee: <i>Student Success</i>	Today's Date (mm/dd/yyyy): 02/01/2019
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Preparer and/or Translator Certification (check one):
 I am not a preparer or translator. I (preparer or translator) assisted the employee in completing Section 1.
 (Fields below must be completed and signed when preparer and/or translator 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





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

USCIS
Form I-9
 DHE No. 1513-0047
 Expires 03/31/2019

Section 2. Employer or Authorized Representative Review and Verification
 (Employers or their authorized representatives 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 in the "List of Acceptable Documents.")

Employee Info from Section 1	Last Name (Family Name) <i>Success</i>	First Name (Given Name) <i>Student</i>	M/I	Citizenship/Immigration Status <i>1</i>
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List A Identity and Employment Authorization		OR	List B Identity	AND	List C Employment Authorization
Document Title	Document Title <i>Driver's License</i>	Document Title <i>Social Security Card (Unrestricted)</i>	Document Title	Document Title	Document Title
Issuing Authority	Issuing Authority <i>Vermont Department of Motor Vehicles</i>	Issuing Authority <i>Social Security Administration</i>	Issuing Authority	Issuing Authority	Issuing Authority
Document Number	Document Number <i>88110009</i>	Document Number <i>508-35-3500</i>	Document Number	Document Number	Document Number
Expiration Date (if any) (mm/dd/yyyy)	Expiration Date (if any) (mm/dd/yyyy) <i>01/01/2023</i>	Expiration Date (if any) (mm/dd/yyyy)	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		DR Date - Section 2(a) 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): 02/01/2019 (See instructions for exemptions)

Signature of Employer or Authorized Representative <i>Mary Shangraw</i>	Today's Date (mm/dd/yyyy) <i>02/01/2019</i>	Title of Employer or Authorized Representative <i>Administrative Assistant</i>
Last Name of Employer or Authorized Representative <i>Shangraw</i>	First Name of Employer or Authorized Representative <i>Mary</i>	Employer's Business or Organization Name <i>Frevost Farms and Sugarhouse</i>
Employer's Business or Organization Address (Street Number and Name) <i>820 Westminster Road</i>	City or Town <i>Bridgewater</i>	State <i>VT</i>
		ZIP Code <i>05520</i>

Section 3. Reverification and Retention (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 record that establishes continuing employment authorization in the space provided below.

Document Title	Document Number	Expiration Date (if any) (mm/dd/yyyy)
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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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2. Complete the headers of the employee earnings register for each employee. Enter the pay rate for each employee.

EMPLOYEE EARNING RECORD

Name	<u>Thomas Millen</u>	Hire Date	<u>2/1/2019</u>
Address	<u>1022 Forest School Rd</u>	Date of Birth	<u>12/16/1982</u>
City/State/Zip	<u>Woodstock/VT/05001</u>	Exempt/Nonexempt	<u>Exempt</u>
Telephone	<u>802-478-5055</u>	Married/Single	<u>M</u>
Social Security Number	<u>031-11-3456</u>	No. of exemptions	<u>4</u>
Position	<u>Production Manager</u>	Pay Rate	<u>\$35,000/year</u>

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

Taxable Wages for Federal	Taxable Wages for FICA	Federal W/H	Social Sec. Tax	Medicare Tax	State W/H	Total Deduc	Net pay	YTD Net Pay	YTD Gross Pay

EMPLOYEE EARNING RECORD

Name	<u>Avery Towle</u>	Hire Date	<u>2/1/2019</u>
Address	<u>4011 Route 100</u>	Date of Birth	<u>7/14/1991</u>
City/State/Zip	<u>Plymouth/VT/05102</u>	Exempt/Nonexempt	<u>Nonexempt</u>
Telephone	<u>802-967-5873</u>	Married/Single	<u>S</u>
Social Security Number	<u>089-74-0974</u>	No. of exemptions	<u>1</u>
Position	<u>Production Worker</u>	Pay Rate	<u>\$12.00/hour</u>

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

Taxable Wages for Federal	Taxable Wages for FICA	Federal W/H	Social Sec. Tax	Medicare Tax	State W/H	Total Deduc	Net pay	YTD Net Pay	YTD Gross Pay

EMPLOYEE EARNING RECORD

Name	<u>Charlie Long</u>	Hire Date	<u>2/1/2019</u>
Address	<u>242 Benedict Rd</u>	Date of Birth	<u>3/16/1987</u>
City/State/Zip	<u>S. Woodstock/VT/05002</u>	Exempt/Nonexempt	<u>Nonexempt</u>
Telephone	<u>802-429-3846</u>	Married/Single	<u>M</u>
Social Security Number	<u>056-23-4593</u>	No. of exemptions	<u>2</u>
Position	<u>Production Worker</u>	Pay Rate	<u>\$12.50/hour</u>

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

Taxable Wages for Federal	Taxable Wages for FICA	Federal W/H	Social Sec. Tax	Medicare Tax	State W/H	Total Deduc	Net pay	YTD Net Pay	YTD Gross Pay

EMPLOYEE EARNING RECORD

Name	<u>Mary Shangraw</u>	Hire Date	<u>2/1/2019</u>
Address	<u>1901 Main St #2</u>	Date of Birth	<u>8/20/1994</u>
City/State/Zip	<u>Bridgewater/VT/05520</u>	Exempt/Nonexempt	<u>Nonexempt</u>
Telephone	<u>802-575-5423</u>	Married/Single	<u>S</u>
Social Security Number	<u>075-28-8945</u>	No. of exemptions	<u>1</u>
Position	<u>Administrative Assistant</u>	Pay Rate	<u>\$10.50/hour</u>

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

Taxable Wages for Federal	Taxable Wages for FICA	Federal W/H	Social Sec. Tax	Medicare Tax	State W/H	Total Deduc	Net pay	YTD Net Pay	YTD Gross Pay

EMPLOYEE EARNING RECORD

Name	<u>Kristen Lewis</u>	Hire Date	<u>2/1/2019</u>
Address	<u>840 Daily Hollow Rd</u>	Date of Birth	<u>4/6/1960</u>
City/State/Zip	<u>Bridgewater/VT/05523</u>	Exempt/Nonexempt	<u>Exempt</u>
Telephone	<u>802-390-5572</u>	Married/Single	<u>M</u>
Social Security Number	<u>076-39-5673</u>	No. of exemptions	<u>3</u>
Position	<u>Office Manager</u>	Pay Rate	<u>\$32,000/year</u>

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

Taxable Wages for Federal	Taxable Wages for FICA	Federal W/H	Social Sec. Tax	Medicare Tax	State W/H	Total Deduc	Net pay	YTD Net Pay	YTD Gross Pay

EMPLOYEE EARNING RECORD

Name	<u>Joel Schwartz</u>	Hire Date	<u>2/1/2019</u>
Address	<u>55 Maple Farm Wy</u>	Date of Birth	<u>5/23/1985</u>
City/State/Zip	<u>Woodstock/VT/05534</u>	Exempt/Nonexempt	<u>Exempt</u>
Telephone	<u>802-463-9985</u>	Married/Single	<u>M</u>
Social Security Number	<u>021-34-9876</u>	No. of exemptions	<u>2</u>
Position	<u>Sales</u>	Pay Rate	<u>\$24,000/year + commission</u>

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

Taxable Wages for Federal	Taxable Wages for FICA	Federal W/H	Social Sec. Tax	Medicare Tax	State W/H	Total Deduc	Net pay	YTD Net Pay	YTD Gross Pay

EMPLOYEE EARNING RECORD

Name	<u>Toni Prevosti</u>	Hire Date	<u>2/1/2019</u>
Address	<u>10520 Cox Hill Rd</u>	Date of Birth	<u>9/18/1967</u>
City/State/Zip	<u>Bridgewater/VT/05521</u>	Exempt/Nonexempt	<u>Exempt</u>
Telephone	<u>802-673-2636</u>	Married/Single	<u>M</u>
Social Security Number	<u>055-22-0443</u>	No. of exemptions	<u>5</u>
Position	<u>Owner/President</u>	Pay Rate	<u>\$45,000/year</u>

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

Taxable Wages for Federal	Taxable Wages for FICA	Federal W/H	Social Sec. Tax	Medicare Tax	State W/H	Total Deduc	Net pay	YTD Net Pay	YTD Gross Pay

EMPLOYEE EARNING RECORD

Name	<u>Student Success</u>	Hire Date	<u>2/1/2019</u>
Address	<u>1644 Smittin Rd</u>	Date of Birth	<u>1/1/1991</u>
City/State/Zip	<u>Woodstock/VT/05001</u>	Exempt/Nonexempt	<u>Nonexempt</u>
Telephone	<u>(555)555-5555</u>	Married/Single	<u>S</u>
Social Security Number	<u>555-55-5555</u>	No. of exemptions	<u>2</u>
Position		Pay Rate	<u>\$34,000/year</u>

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

Taxable Wages for Federal	Taxable Wages for FICA	Federal W/H	Social Sec. Tax	Medicare Tax	State W/H	Total Deduc	Net pay	YTD Net Pay	YTD Gross Pay