



New Milford School District Substitute:

Substitute Teachers are valuable members of the Milford school community. Thank you for giving your time and assistance to help the students and staff members in our district. Your involvement brings our students additional positive adult role models and relationships. Before you begin your substitute duties, you will need to complete the application packet and turn in to the Milford School District Administrative Office. **Once we receive all documents listed below, the criminal background check has been received, and you are approved, we will contact you to begin substituting.**

Please Sign and Provide:

- └ Child Protection Registry- See instructions on form Agency ID is 300 and Agency Contact ID is 38776
- └ Application
- └ Reporting Requirements
- └ Unemployment/Policy Acceptance Form
- └ Acceptable Use Policy Signature Page
- └ DE Sexual Harassment Notice
- └ Casual/Seasonal Employment Statement
- └ School Delays & Closings Procedures
- └ TB Questionnaire
- └ Health Certificate
- └ Employment Eligibility Verification Direct
- └ Deposit and Voided Check

- └ Federal and State W-4
- └ Social Security Card*
- └ Driver's License*

Additional Documents Required:

- └ Transcript for highest level of education
- └ Teaching Certificate (Class A Teacher Substitute)
- └ CPR Card (Nurse Substitute)
- └ DE RN License (Nurse Substitute)

**Copies, faxing, and notary services will be provided at the Milford School District Administrative Office.*

Substitute Teacher Daily Rate:

Class A (certified teacher)	\$179
Class B (bachelor's degree)	\$143
*Class C (no degree)	\$113

Other Substitute Daily Rates:

School Nurse	\$250
Paraprofessional	\$113
Secretary	Hourly Rate
Custodian	Hourly Rate
Child Nutrition	Hourly Rate

*Current students enrolled in a Delaware college or university who have earned at least 60 credits, and are enrolled in a program that will culminate with becoming eligible for a teaching license in the State of Delaware, are eligible be paid at the rate of \$143 per day for substitute teaching.

Thank you for investing your time and energy to serve our students, we appreciate your help!

Requirements

Delaware Regulations 745 & 746 stipulate that a Criminal Background Check (CBC) is required for any employee or volunteer who plans to serve in a school district. The CBC must be evaluated by the Superintendent or designee to make a determination of suitability for the placement of the person in the District. **A CBC shall only be valid for twelve (12) months.**

Process

The State of Delaware contracts with *Idemia Security Company* to process background checks. All background checks must be completed through this company.

1. Visit website: <https://uenroll.identogo.com>
2. Enter personal information and Milford School District service code:
Employee: 27RYK
Volunteer: 27RYZ2
3. Schedule an appointment for 10-minute finger printing.
4. Note documents that you must present at the appointment (ie: driver's license, passport)
5. Pay at appointment: (*Idemia* accepts Credit Card or Money Order)
Employee: \$85.00
Volunteer: \$38.00
6. Request receipt and bring receipt to Milford School District office. You may ask for more than one copy of the receipt.

Milford School District will evaluate your completed CBC and notify you of any discrepancy that may deny your suitability for employment.



DELAWARE CHILD PROTECTION REGISTRY CONSENT FORM

Web Portal



Request must be within 90 days of signature date in order to be processed

PART I - APPLICANT INFORMATION

Name (Last*, First*, Middle):

Other Name(s) used/Alias:

Social Security #:

Date of Birth (mm/dd/yyyy)*:

Gender*:

Race:

Ethnicity: (Hispanic/Non-Hispanic)

Address (Street, City, State, Zip):

Are you on the Delaware Child Protection Registry for any substantiated cases of child abuse/neglect? Yes ☐ No ☐

If yes, explain:

I hereby authorize The Delaware Department of Services for Children, Youth and Their Families to provide the below named requester(s) with all substantiated cases of child abuse or neglect concerning me that are active on the Delaware Child Protection Registry. I further release the Delaware Department of Services for Children, Youth and Their Families, its officers and employees from any and all claims arising out of or in any way connected to the release or dissemination of any information concerning me.

Signature:

Date:

Parent/Guardian Signature (If applicant is under the age of 18):

PART II - REQUESTER INFORMATION

Check one option below and complete required information*:

1. ☐ Agency Request – Agency Name*:
2. ☐ Individual Request – Self
3. ☒ Individual Request – Share Results with Requesting Agency

Requesting Agency 1 – Agency Name*: **Milford School District**

Requesting Agency 2 – Agency Name*:

Requesting Agency 3 – Agency Name*:

Requesting Agency 4 – Agency Name*:

Requesting Agency 5 – Agency Name*:

* Mandatory (Agency Name is Mandatory.)

Individual Procedures - Delaware Child Protection Registry (CPR) Request Web Portal

Delaware child abuse and neglect checks must be requested through the Department of Services for Children, Youth and Their Families (DSCYF), Child Protection Registry Request Web Portal.

Individuals need to download and complete the consent form found on the CPR Portal homepage, then register on the CPR Portal to submit a CPR request and obtain their completed CPR results. You should only register one time unless advised otherwise by DSCYF staff.

Registration -To register on the CPR Portal, go to childprotectionregistry.delaware.gov/

1. Click **New Individual Registration**. The INDIVIDUAL REGISTRATION FORM will appear:
2. Complete all required * fields.
3. Read the conditions for requesting access to the Delaware Child Protection Registry Portal. When you accept and agree to the conditions, click the box beside I ACCEPT AND AGREE.
4. Click **Register**. If all required information is completed, the screen should turn white, and then a notice will appear to **Check your email regarding the status of your registration**.
5. Check your email for a **Welcome to the Delaware Child Protection Registry Portal** notice. It will contain your Agency ID number and User Name. If this email is not received within 5 days of registration, call the Criminal History Unit (CHU) at 302-892-4525. You will need to provide your assigned ID number and the date registered.
6. Read the entire email, click on large link.
7. Enter new password, confirm password, click **Change Password**. Keep your User Name and Password for future CPR Portal access.
8. Click **CLICK HERE TO CREATE NEW CPR REQUEST**. Note: If you are sharing your results with an agency, the Requesting Agency ID number and the Requesting Agency Contact ID number are required for each agency. The Agency Contact can provide this information. Follow the procedures below to share your results.
9. Complete all required* fields (additional fields can be completed for a more extensive search of the child protection registry), click **CONFIRM**. Request is in "PENDING" Status.
10. Follow instructions on page for **How to upload completed consent form and complete submission**. In **Notes and Attachment** section, click **Upload Files** to upload the completed CPR consent form.
11. Message across middle of screen "Upload Files", click **Done**.
12. Message at top of page - **1 file was added to the Child Protection Registry**.
13. Top right side of page, click **Review and Save**.
14. Click **Save**.
15. Message at top of page - **CPR request successfully submitted**. Request is under "CONTINGENT PAYMENT REQUESTS", needing payment to submit.
16. To view CPR request status or make CPR request payment, click at top of page **[Click here to create an additional CPR Request, view CPR requests status, make CPR request payment](#)**.

Optional Procedures for An Individual Sharing CPR Results with An Agency Agency ID is 300 Agency Contact ID is 38776

1. Individual completes **New Individual Registration** by following the **Individual Procedures** above.
2. Individual obtains Agency ID number and Agency Contact ID number from the agency that they are sharing their results with and enters this information in the appropriate fields at the bottom of the **Create New CPR Request** page. By entering this information, you are allowing the Agency Contact to view and print the results of the CPR request. An individual can share results with up to five agencies by adding the Requesting Agency ID and Requesting Agency Contact ID for each agency when making a **New CPR Request**. This must be done prior to clicking Save and submitting payment. If this information is not entered on the **Create New CPR Request** page, the individual will be given a final opportunity to enter this information on the **Review and Save** page. This information cannot be entered once the request is saved.
3. On the CPR consent form, check box 3, "Individual Request – Share Results with Requesting Agency," and then list below the name of each agency you are sharing the results with.

Payment for CPR Request

1. Click "CONTINGENT PAYMENT REQUESTS" tab.
2. Under CPR Record Name column, click box to left of name. A check mark will appear in the box.
3. Click Proceed to Payment.
4. Complete all required * fields, click Continue.
5. Click Confirm, Modify or Exit. Clicking confirm will attempt to make payment. After payment validation, request moves under "SUBMITTED REQUESTS" tab.

CPR Results

1. Allow 10 business days to receive a **Child Protection Registry Notification** email informing you that CPR results are available on the CPR Portal. Click email link to login CPR Portal.
2. Click the "COMPLETED REQUESTS" tab.
3. In the CPR Letter column, click download to view and print results letter. Results will be available on the CPR Portal for six months.

Questions may be directed to: DSCYF.CHU.Portal@delaware.gov

SUBSTITUTE APPLICATION

Name:

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First Name Full Middle Name Last Name Middle Initial

Other Names Used: _____

Address: _____
Street Number and Name Apt # City/Town County State ZIP Code

Cell Number: _____ Home Number: _____

Birth Date: _____ Social Security No.: _____ Driver's License No.: _____
MM /DD/ YYYY

Gender: _____ Marital Status: _____ Veteran: ☐ YES ☐ NO

Race: _____

Physical Handicap: ☐ YES ☐ NO IF YES, SPECIFY: _____

Language spoken other than English:

Spanish: _____ Haitian Creole: _____ Other: _____

EDUCATION LEVEL: Please check the highest level. Official transcripts must be provided.

☐ High School ☐ Associates Degree ☐ Bachelor's ☐ Master's ☐ Doctorate

Contact information to reach you for daily substitute positions in Absence Management

Phone No.: _____ Home/Okta Email Address (required): _____

Substitute Preference: _____ Teacher _____ Secretary _____ Nurse _____ Custodian _____ Child Nutrition

Calling Preference:
☐ YES, I want ☐ NO, I **do not** want early morning calls for last minute substitute assignment

If you only prefer to work at a certain school or grade level, check preferences:

Evelyn Morris Early Learning Center: _____ Preschool _____ Kindergarten

Elementary: _____ Ross (grades 1-5) _____ Banneker (grades 1-5) _____ Mispillion (grades 1-5)

Secondary: _____ Central Academy (grades 6-8) _____ High School (grades 9-12)

Please Specify if OTHER: _____

Emergency Contact: Name: _____

Phone Number: _____ Relation: _____

Mandatory Reporting Requirements of Crimes Involving School Employees, Students and Volunteers Pursuant to 14 Del. C. § 4112, 16 Del. C. § 903 and Title IX

Many people think that others will handle the mandatory report, or that your mandatory reporting obligation applies only to sexual abuse cases. The law mandates are much broader, and the consequences of a failure to report are severe. Milford employees are mandatory reporters and must follow all Milford policies regarding mandated reports. These include the following:

Whenever a school employee has reliable information that would lead a reasonable person to believe that:

- (1) a student, school employee, or school volunteer has been the victim of a violent felony, Assault Third Degree (intentionally or recklessly causes physical injury), or Unlawful Sexual Contact III (the unwanted or offensive touching of the genitalia, buttocks, or breast of another) on school property or at a school function, or
- (2) a student has been the victim of any violent felony, Assault Third Degree, or any sexual offense and the offense was committed by a school employee regardless of whether the offense occurred on school property or a school function

the employee shall *immediately* notify the principal of the suspected offense. It is then the principal's duty to immediately notify the police and the guardian of a juvenile victim.

A "school employee" is defined as all persons hired by the school district, including contractors such as bus drivers and security guards, substitute employees, and persons hired by or subcontracted by other state agencies to work on school property.

Sexual Offenses

11 Del C. §761(i) defines "sexual offense" to include the crimes of: Sexual Harassment; Incident Exposure; Incest; Unlawful Sexual Contact; Rape; Sexual Extortion; Bestiality; Continuous Sexual Abuse of a Child; Dangerous Crimes Against a Child; Sexual Offender Unlawful Sexual Conduct Against a Child; Sexual Abuse of a Child by a Person in a Position of Trust, Authority or Supervision; Female Genital Mutilation; Sexual Servitude, Sexual Exploitation of a Child; Possession or Dealing in Child Pornography; Sexual Solicitation of a Child; Violation of Privacy; and Obscenity.

If the police determine that probable cause exists to believe a crime has been committed or the principal later learns that a suspect has been arrested for the offense, the principal must file a written report to the superintendent who must file a report with Department of Education ("DOE") within 5 days. Reporting the incident through eSchool Plus constitutes a written report.

Sexual Harassment

If a school employee has reliable information that would lead a reasonable person to believe that a student is the victim of sexual harassment on school property/function, the suspected harassment *must be* reported to the Title IX coordinator. Sexual harassment means conduct on the basis of sex that satisfies one or more of the following: (1) An employee of the school conditioning the provision of an aid, benefit, or service of the school on an individual's participation in unwelcome sexual conduct; (2) Unwelcome conduct, determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the school's education program or activity; or (3) 'Sexual assault' as defined in 20 U.S.C. 1092(f)(6)(A)(v), 'dating violence' as defined in 34 U.S.C. 12291(a)(10), 'domestic violence' as defined in 34 U.S.C. 12291(a)(8), or 'stalking' as defined in 34 U.S.C. 12291(a)(30). The Title IX Coordinator must promptly contact the complainant to discuss the availability of supportive measures, regardless of whether a formal complaint is filed, and to explain the process for filing a formal complaint. A written report must be filed with DOE (eSchool Plus meets requirement). However, the principal is not required to notify the police *unless* the alleged offender is a school employee.

Student Possession of Weapons and Unlawful Drugs

If a school employee has reliable information that would lead a reasonable person to believe that any person on school property or at a school function has on his or her person or concealed in his or her possessions any unlawful drug or any weapon or incendiary or explosive device, the incident must be

reported to the principal immediately.

Child Abuse

Delaware law requires every school employee to make an immediate mandatory report. The mandatory report obligation is triggered by the “knows or has a good faith belief” standard and arises any time a student is a victim of any sexual crime, sexual abuse, abuse, physical injury through unjustified force, emotional abuse, torture, exploitation, maltreatment or mistreatment. It is important to know that the perpetrator need not be an adult. Indeed, it does not matter who is the perpetrator- student, parent, employee or third party. Regardless, when a school employee knows or has a good faith belief that a student is the victim of a reportable offense, a mandatory report obligation is triggered.

When the standard is met, the law requires that the allegation be reported the Delaware Division of Family Services (1-800-292-9582). While anyone may do so, typically the principal will lodge reports with the Division of Family Services; other adults may also be obligated to make a report. Unless you are certain that someone else made the report, make the report. When the report is made, send yourself an email that says: *Today in the matter of [Student] I contacted DFS, I spoke with [intake call recipient] and fulfilled my reporting obligation.* Save a copy of that email on the network, not in paper format.

It does not matter if the alleged abuse occurred outside of school. The law requires the report to be made “immediately.” There are significant penalties for failures to make reports, and delayed reports. The law protects reporters from civil suits if a report is made in error, as long as the report is made in good faith. Thus, we encourage reporting when there is doubt in order to protect students.

I, _____, do hereby acknowledge that I have read and
PRINTED Employee Name
understand the above information regarding my responsibility to report incidents involving school
employees, volunteers, and students.

Signature

Date

**ACCEPTANCE OF MILFORD SCHOOL DISTRICT LAWS, REGULATIONS, AND
POLICIES**

I understand as a substitute in the Milford School District, I must adhere to and follow all laws, regulations, and policies of the Milford School District.

INELIGIBLE FOR UNEMPLOYMENT COMPENSATIONS

I understand that I have been employed by the Milford School District as a substitute teacher effective _____. In accordance with this type of employment, I understand that I will not be eligible for unemployment compensation upon termination of services.

Signature

Date



STATE OF DELAWARE
DEPARTMENT OF TECHNOLOGY AND INFORMATION
801 Silver Lake Blvd.
Dover, Delaware 19904

Doc Ref Number:	DTI-0042.02	Revision Number: 9
Document Type:	Enterprise Policy	Page: 7 of 14
Policy Title:	Acceptable Use Policy	

ACKNOWLEDGMENT STATEMENT

State Of Delaware - Acceptable Use Policy

State Employee

This is to certify that I have read and agree to abide by the guidelines set forth within the State Acceptable Use Policy. As an employee of the State of Delaware, I fully intend to comply with this policy realizing that I am personally liable for intentional misuse or abuse of the State's communications and computer systems. If I have any questions about the policy, I understand that I need to ask my supervisor or IRM for clarification. Users are also encouraged to take and score 100% on the AUP self-test located on the DTI Internet at: http://dti.delaware.gov/information/aup_self_test.shtml

****If I refuse to sign this acknowledgement form, my supervisor will be asked to sign to this form indicating that I have been given time to read and have questions answered about this policy. The supervisor will read this statement to me prior to signing the document and advise me that by not signing this document my rights to use the State's Communications and Computer Systems will be denied and may affect my ability to meet my job requirements.***

Name: _____

Signature: _____

Agency/Organization/School: _____

Date: _____

Supervisor Signature

(*as required): _____



"Delivering Technology that Innovates"

Takes effect January 1, 2019



STATE OF DELAWARE DEPARTMENT OF LABOR
DIVISION OF INDUSTRIAL AFFAIRS

4425 N. MARKET STREET, 3RD FLOOR
WILMINGTON, DE 19802
(302) 761-8200

BLUE HEN CORPORATE CENTER
655 S. BAY ROAD, SUITE 2H
DOVER, DE 19901
(302) 422-1134

Employers must distribute this information sheet to new employees at the commencement of employment and to existing employees by July 1, 2019

Download this Notice at www.dol.delaware.gov

8 GEORGETOWN PLAZA, SUITE 2
GEORGETOWN, DE 19947
(302) 422-1134

DELAWARE SEXUAL HARASSMENT NOTICE

The Delaware Discrimination in Employment Act

The Delaware Discrimination in Employment Act protects all individuals against discrimination in the workplace based on gender. Sexual harassment is a form of gender discrimination. A new law against sexual harassment passed in 2018 extends protections to all individuals, in all workplaces, including employees, applicants, apprentices, staffing agency workers, independent contractors, elected officials and their staff, agricultural workers, domestic workers, and unpaid interns.

Sexual Harassment and the Law

Sexual harassment of an employee is unlawful when the employee is subjected to conduct that includes unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when: (1) submission to such conduct is made either explicitly or implicitly a term or condition of an employee's employment; (2) submission to or rejection of such conduct is used as the basis for employment decisions affecting an employee; or (3) such conduct has the purpose or effect of unreasonably interfering with an employee's work performance or creating an intimidating, hostile, or offensive working environment.

Some Examples of Sexual Harassment

- unwelcome or inappropriate touching
- threatening or engaging in adverse action after someone refuses a sexual advance
- making lewd or sexual comments about an individual's appearance, body, or style of dress
- conditioning promotions or other opportunities on sexual favors

- displaying pornographic images, cartoons, or graffiti on computers, emails, cell phones, bulletin boards, etc.
- making sexist remarks or derogatory comments based on gender

Retaliation Is Prohibited Under the Law

It is a violation of the law for an employer to take action against you because you oppose or speak out against sexual harassment in the workplace. The Delaware Discrimination in Employment Act prohibits employers from retaliating or discriminating against any person because that person opposed an unlawful discriminatory practice. Retaliation can occur through direct actions, such as demotions or terminations, or more subtle behavior, such as an increased work load or being transferred to a less desirable location. The Delaware Discrimination in Employment Act protects individuals against retaliation who have a good faith belief that their employer's conduct is illegal, even if it turns out that they were mistaken.

Report Sexual Harassment

If you have witnessed or experienced sexual harassment inform a manager, the equal employment opportunity officer at your workplace, or human resources as soon as possible.

Report sexual harassment to the Delaware Department of Labor Office of Anti-Discrimination. Call 302-761-8200 or 302-424-1134 or visit

<https://dia.delawareworks.com/discrimination/>

to learn how to file a complaint or report discrimination. The Department can investigate or mediate your complaint and may be able to help you collect lost wages and other damages.

Signature _____

CASUAL/SEASONAL EMPLOYMENT STATEMENT

Employing school to complete the form on behalf of employee and have employee review, sign and date the form at time of hire.

I, _____, have accepted a position as a casual/seasonal employee with Milford School District, State of Delaware. My duties will include, but are not limited, to Substitute Employee. My assignment commences on _____.

I understand that casual/seasonal employment is offered to assist schools on a temporary basis only.

I understand that I will work in my capacity as a casual/seasonal employee less than 30 hours per week, or less than 130 hours per month, on average over the course of a fiscal year (July 1 to June 30).

I understand that the duration of casual/seasonal employment will be determined by the needs of the school, available funds, and my performance.

Nothing in this document is intended to, nor shall it be interpreted to create, any right or entitlement to employment with the State of Delaware or any State of Delaware school.

This Statement and my signature below demonstrate that I have been offered an opportunity to discuss my casual/seasonal employment status and that I understand that status.

I have read and fully understand each of the statements regarding my employment status as a casual/seasonal employee with the State of Delaware, Milford School District. I have signed this certification freely and voluntarily. I understand that a copy of this form will be retained by my employing school.

**Casual/Seasonal Employee
Signature**

Printed Name

Date

Employing School Designee

Printed Name

Date

SCHOOL DELAYS & CLOSINGS PROCEDURES

One (1) Hour and Two (2) Hour Delays

Milford School District will not automatically notify substitutes of school delays. On any delayed school opening, the substitute is responsible for monitoring media outlets and/or the State of Delaware Closings & Delays website to find out about school delays.

Substitutes will be paid for their entire assignment regardless of a school delay.

School Cancellation

Milford School District will notify substitutes of any school closing via an automated call from the Frontline Education Absence Management System. Substitutes should still monitor media outlets and/or the State of Delaware Closings & Delays website to learn of school cancellations.

Substitutes will not be paid for days when school is cancelled.

School Early Dismissals

Early dismissals are unplanned events usually resulting from inclement weather or an emergency. Substitutes will be paid for their entire assignment regardless of a school early dismissal.

I have read and understand the information on Substitute Procedures for School Delays, Closings, and Early Dismissals.

Signature

Date



HEALTH CERTIFICATE FORM

Name: _____

TB Test:

Date Given: _____ **Date Read:** _____ **Results:** _____

Date: _____

***Physician's Signature:** _____

***For identification purposes, the physician signing this certificate should also sign the top of his/her prescription form, staple, and mail directly to:**

Milford School District
Attn: Human Resources
906 Lakeview Ave.
Milford, DE 19963
302-424-5455 (fax)



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):

<input 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>	
<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.</i>	
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



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 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
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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		<div>Additional Information</div> <div>QR Code - Sections 2 & 3 Do Not Write In This Space</div>		
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
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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
<ol style="list-style-type: none"> 1. U.S. Passport or U.S. Passport Card 2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551) 3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa 4. Employment Authorization Document that contains a photograph (Form I-766) 5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status: <ol style="list-style-type: none"> a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: <ol style="list-style-type: none"> (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. 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 		<ol style="list-style-type: none"> 1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address 2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address 3. School ID card with a photograph 4. Voter's registration card 5. U.S. Military card or draft record 6. Military dependent's ID card 7. U.S. Coast Guard Merchant Mariner Card 8. Native American tribal document 9. Driver's license issued by a Canadian government authority 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 	<ol style="list-style-type: none"> 1. A Social Security Account Number card, unless the card includes one of the following restrictions: <ol style="list-style-type: none"> (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION 2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240) 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. Native American tribal document 5. U.S. Citizen ID Card (Form I-197) 6. Identification Card for Use of Resident Citizen in the United States (Form I-179) 7. Employment authorization document issued by the Department of Homeland Security

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

Refer to the instructions for more information about acceptable receipts.

PHRST Direct Deposit Authorization Form Instructions

This form is to be completed and submitted by the employee only. Please complete all information requested on the Direct Deposit Authorization Form.

YOU ARE RESPONSIBLE for ensuring the routing and account numbers on the form are correct. Please contact your bank to confirm routing/account numbers if you are unsure. Incorrect or illegible routing and/or account numbers may result in your pay being delayed.

State of Delaware employees may contribute to the Fidelity College Investment Plan (Section 529 accounts) with direct deposit. Employees are required to complete a **Fidelity College Investing Plan Direct Deposit Form** AND the **State of Delaware Direct Deposit Authorization Form**.

If you designate only one account

Complete **Section A –Balance Account** only, sign, and date the form. All of your net pay will be direct deposited to the designated account.

If you have multiple direct deposit accounts

Complete **Section A –Balance Account** and **Section B - Additional Accounts for Multiple Direct Deposits**. Indicate the priority (beginning with 100, 200, etc.) and the **flat amount** to be deposited into each account. The remaining balance will be deposited into the account listed in **Section A**.

A pre-notification (pre-note) will be initiated to your financial institution(s) prior to making deposits based on this authorization. The pre-note process verifies the account and transit numbers provided and entered into the PHRST system are valid. Adding a new or changing existing Direct Deposit instruction will cause that account to go through the pre-note process for one pay period. Each time you add a new or change an existing account, complete a new Direct Deposit Authorization Form with all account information to replace any previous instructions.

If you change or close any Direct Deposit account(s), you must notify your employer immediately and complete an authorization form with your new account information so it can be entered into the PHRST system before the next pay period. This will prevent your Direct Deposit from being transmitted to a “closed account” on payday. Failure to promptly notify your employer of changes to your Direct Deposit information may cause a delay in receiving your total net pay. The receiving bank must return funds sent to a closed account to the State of Delaware before a replacement check can be issued to the employee.

To sign up for Direct Deposit, make a change, or if you have any questions, please contact your Human Resource or Payroll Representative.

PHRST DIRECT DEPOSIT AUTHORIZATION FORM

This form is to be completed and submitted by the employee ONLY. Please return directly to your Human Resource or Payroll Department.

Date:

Employee Name:

Empl ID:

Work Phone:

Direct Deposit Instructions:

If only one banking instruction is set up, **Section A** designates the account to receive the balance of net pay. If there are multiple banking instructions in **Section B**, then **Section A** designates the account to receive any balance funds left over after all other direct deposit instructions are processed. The priority number of 999 is established for the account in Section A. For multiple accounts, all accounts with the exception of the last account (Section A) shall be processed as **Flat Amount** and shall be designated by Priority beginning with 100, 200, etc. in Section B.

Section A: Balance Account: The following account is either the only account to be used for Direct Deposit or the account which is to receive the net amount remaining after all other deposits have been made as indicated in **Section B**, the list of Additional Accounts.

999

Balance

Priority

Amount

Transit #

Account #

☐ Checking

☐ Savings

Bank Name:

Bank Address:

Section B: Additional Accounts For Multiple Direct Deposits

Priority

Flat Amount

Transit #

Account #

☐ Checking

☐ Savings

Bank Name:

Bank Address:

Priority

Flat Amount

Transit #

Account #

☐ Checking

☐ Savings

Bank Name:

Bank Address:

Priority

Flat Amount

Transit #

Account #

☐ Checking

☐ Savings

Bank Name:

Bank Address:

I hereby authorize the State of Delaware to deposit my net pay to the financial institution(s) listed above. I understand my net pay will be deposited to my designated account(s) so the funds are available to me on the day of pay. In the event funds to which I am not entitled are deposited to my account(s), I hereby authorize the State of Delaware to direct the bank to return said funds.

Direct Deposit of my net pay will remain in effect until my employment with the State of Delaware is terminated. The State may terminate this service at any time. These Direct Deposit instructions replace any previously dated instructions.

Employee Signature:

Date:

YOU ARE RESPONSIBLE for ensuring the routing and account numbers on this form are correct.

Please contact your bank to confirm routing/account numbers if you are unsure.

**INCORRECT OR ILLEGIBLE ROUTING AND/OR ACCOUNT NUMBERS
WILL RESULT IN YOUR PAY BEING DELAYED.**

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

2025

Step 1: Enter Personal Information	(a) First name and middle initial	Last name	(b) Social security number
	Address		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 .
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input type="checkbox"/> 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.)		

TIP: Consider using the estimator at www.irs.gov/W4App to determine the most accurate withholding for the rest of the year if: you are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

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, and when to use the estimator at www.irs.gov/W4App.

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 the most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; or (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; 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 generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate <input type="checkbox"/>
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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 Dependent and Other Credits	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 for qualifying children and other dependents. You may add to this the amount of any other credits. 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)

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

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

Purpose of Form

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

Exemption from withholding. You may claim exemption from withholding for 2025 if you meet both of the following conditions: you had no federal income tax liability in 2024 **and** you expect to have no federal income tax liability in 2025. You had no federal income tax liability in 2024 if (1) your total tax on line 24 on your 2024 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2025 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 17, 2026.

Your privacy. Steps 2(c) and 4(a) ask for information regarding income you received from sources other than the job associated with this Form W-4. If you have concerns with providing the information asked for in Step 2(c), you may choose Step 2(b) as an alternative; if you have concerns with providing the information asked for in Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c) as an alternative.

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

1. Are submitting this form after the beginning of the year;
2. Expect to work only part of the year;
3. Have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), or number of dependents, or changes in your deductions or credits;
4. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
5. Prefer the most accurate withholding for multiple job situations.

TIP: Have your most recent pay stub(s) from this year available when using the estimator to account for federal income tax that has already been withheld this year. At the beginning of next year, use the estimator again to recheck your withholding.

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

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

Specific Instructions

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

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work. Submit a separate Form W-4 for each job.

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

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



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

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

Step 4 (optional).

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

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2025 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

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

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

If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

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

- 1 Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, **skip** to line 3 **1** \$ _____
- 2 Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
 - a** Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a **2a** \$ _____
 - b** Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b **2b** \$ _____
 - c** Add the amounts from lines 2a and 2b and enter the result on line 2c **2c** \$ _____
- 3** Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. **3** _____
- 4 Divide** the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (along with any other additional amount you want withheld) **4** \$ _____

Step 4(b)—Deductions Worksheet *(Keep for your records.)*

- 1** Enter an estimate of your 2025 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income **1** \$ _____
- 2** Enter:

• \$30,000 if you're married filing jointly or a qualifying surviving spouse	}	2 \$ _____
• \$22,500 if you're head of household			
• \$15,000 if you're single or married filing separately			

- 3** If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-" **3** \$ _____
- 4** Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information **4** \$ _____
- 5 Add** lines 3 and 4. Enter the result here and in **Step 4(b)** of Form W-4 **5** \$ _____

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

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

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

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

Married Filing Jointly or Qualifying Surviving Spouse

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$0	\$700	\$850	\$910	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020
\$10,000 - 19,999	0	700	1,700	1,910	2,110	2,220	2,220	2,220	2,220	2,220	2,220	3,220
\$20,000 - 29,999	700	1,700	2,760	3,110	3,310	3,420	3,420	3,420	3,420	3,420	4,420	5,420
\$30,000 - 39,999	850	1,910	3,110	3,460	3,660	3,770	3,770	3,770	3,770	4,770	5,770	6,770
\$40,000 - 49,999	910	2,110	3,310	3,660	3,860	3,970	3,970	3,970	4,970	5,970	6,970	7,970
\$50,000 - 59,999	1,020	2,220	3,420	3,770	3,970	4,080	4,080	5,080	6,080	7,080	8,080	9,080
\$60,000 - 69,999	1,020	2,220	3,420	3,770	3,970	4,080	5,080	6,080	7,080	8,080	9,080	10,080
\$70,000 - 79,999	1,020	2,220	3,420	3,770	3,970	5,080	6,080	7,080	8,080	9,080	10,080	11,080
\$80,000 - 99,999	1,020	2,220	3,420	4,620	5,820	6,930	7,930	8,930	9,930	10,930	11,930	12,930
\$100,000 - 149,999	1,870	4,070	6,270	7,620	8,820	9,930	10,930	11,930	12,930	14,010	15,210	16,410
\$150,000 - 239,999	1,870	4,240	6,640	8,190	9,590	10,890	12,090	13,290	14,490	15,690	16,890	18,090
\$240,000 - 259,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$260,000 - 279,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$280,000 - 299,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,100	18,300
\$300,000 - 319,999	2,040	4,440	6,840	8,390	9,790	11,100	12,300	13,500	14,700	15,900	17,170	19,170
\$320,000 - 364,999	2,040	4,440	6,840	8,390	9,790	11,100	12,470	14,470	16,470	18,470	20,470	22,470
\$365,000 - 524,999	2,790	6,290	9,790	12,440	14,940	17,350	19,650	21,950	24,250	26,550	28,850	31,150
\$525,000 and over	3,140	6,840	10,540	13,390	16,090	18,700	21,200	23,700	26,200	28,700	31,200	33,700

Single or Married Filing Separately

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$200	\$850	\$1,020	\$1,020	\$1,020	\$1,370	\$1,870	\$1,870	\$1,870	\$1,870	\$1,870	\$2,040
\$10,000 - 19,999	850	1,700	1,870	1,870	2,220	3,220	3,720	3,720	3,720	3,720	3,890	4,090
\$20,000 - 29,999	1,020	1,870	2,040	2,390	3,390	4,390	4,890	4,890	4,890	5,060	5,260	5,460
\$30,000 - 39,999	1,020	1,870	2,390	3,390	4,390	5,390	5,890	5,890	6,060	6,260	6,460	6,660
\$40,000 - 59,999	1,220	3,070	4,240	5,240	6,240	7,240	7,880	8,080	8,280	8,480	8,680	8,880
\$60,000 - 79,999	1,870	3,720	4,890	5,890	7,030	8,230	8,930	9,130	9,330	9,530	9,730	9,930
\$80,000 - 99,999	1,870	3,720	5,030	6,230	7,430	8,630	9,330	9,530	9,730	9,930	10,130	10,580
\$100,000 - 124,999	2,040	4,090	5,460	6,660	7,860	9,060	9,760	9,960	10,160	10,950	11,950	12,950
\$125,000 - 149,999	2,040	4,090	5,460	6,660	7,860	9,060	9,950	10,950	11,950	12,950	13,950	14,950
\$150,000 - 174,999	2,040	4,090	5,460	6,660	8,450	10,450	11,950	12,950	13,950	15,080	16,380	17,680
\$175,000 - 199,999	2,040	4,290	6,450	8,450	10,450	12,450	13,950	15,230	16,530	17,830	19,130	20,430
\$200,000 - 249,999	2,720	5,570	7,900	10,200	12,500	14,800	16,600	17,900	19,200	20,500	21,800	23,100
\$250,000 - 399,999	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
\$400,000 - 449,999	2,970	6,120	8,590	10,890	13,190	15,490	17,290	18,590	19,890	21,190	22,490	23,790
\$450,000 and over	3,140	6,490	9,160	11,660	14,160	16,660	18,660	20,160	21,660	23,160	24,660	26,160

Head of Household

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$450	\$850	\$1,000	\$1,020	\$1,020	\$1,020	\$1,020	\$1,870	\$1,870	\$1,870	\$1,890
\$10,000 - 19,999	450	1,450	2,000	2,200	2,220	2,220	2,220	3,180	4,070	4,070	4,090	4,290
\$20,000 - 29,999	850	2,000	2,600	2,800	2,820	2,820	3,780	4,780	5,670	5,690	5,890	6,090
\$30,000 - 39,999	1,000	2,200	2,800	3,000	3,020	3,980	4,980	5,980	6,890	7,090	7,290	7,490
\$40,000 - 59,999	1,020	2,220	2,820	3,830	4,850	5,850	6,850	8,050	9,130	9,330	9,530	9,730
\$60,000 - 79,999	1,020	3,030	4,630	5,830	6,850	8,050	9,250	10,450	11,530	11,730	11,930	12,130
\$80,000 - 99,999	1,870	4,070	5,670	7,060	8,280	9,480	10,680	11,880	12,970	13,170	13,370	13,570
\$100,000 - 124,999	1,950	4,350	6,150	7,550	8,770	9,970	11,170	12,370	13,450	13,650	14,650	15,650
\$125,000 - 149,999	2,040	4,440	6,240	7,640	8,860	10,060	11,260	12,860	14,740	15,740	16,740	17,740
\$150,000 - 174,999	2,040	4,440	6,240	7,640	8,860	10,860	12,860	14,860	16,740	17,740	18,940	20,240
\$175,000 - 199,999	2,040	4,440	6,640	8,840	10,860	12,860	14,860	16,910	19,090	20,390	21,690	22,990
\$200,000 - 249,999	2,720	5,920	8,520	10,960	13,280	15,580	17,880	20,180	22,360	23,660	24,960	26,260
\$250,000 - 449,999	2,970	6,470	9,370	11,870	14,190	16,490	18,790	21,090	23,280	24,580	25,880	27,180
\$450,000 and over	3,140	6,840	9,940	12,640	15,160	17,660	20,160	22,660	25,050	26,550	28,050	29,550



DELAWARE F O R M
DIVISION OF REVENUE W-4
EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE



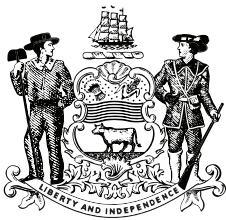
1 FIRST NAME AND MIDDLE INITIAL		LAST NAME		2 TAXPAYER ID	
HOME ADDRESS (Number and street or rural route)				3 MARITAL STATUS	
				<input type="checkbox"/> Single <input type="checkbox"/> Married	
CITY OR TOWN		STATE		ZIP CODE	
4 Total number of dependents you can claim on your return				4	
5 Additional amount, if any, you want withheld from each paycheck				5	\$

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 signed) ▶ _____ **Date** ▶ _____

6 Employer's name and address (Employer: Complete boxes 6 through 8 if sending to the Delaware Division of Revenue and the State Directory of New Hires.)	7 First date of employment	8 Employer identification number (EIN)



DELAWARE F O R M
DIVISION OF REVENUE W-4R
RESIDENT WITHHOLDING ALLOWANCE(S)
COMPUTATION WORKSHEET



Use the following instructions to determine the correct number of allowances for withholding.
Include only those individuals that you would include on your final income tax return.

A	Enter "1" for Yourself (2 if 60 years old or older) if no one else claims you as a dependent	A	
B	Enter "1" for your Spouse (2 if 60 years old or older) if no one else claims your spouse as a dependent	B	
C	Enter number of dependents other than your spouse that you will claim	C	
D	Enter "1" if you qualify to take a child/dependent care <i>credit</i> for one child or dependent and "2" if you qualify to take the credit for two or more	D	
E	Enter "1" for you are 65 or over OR blind. Enter "2" if you are both 65 or over AND blind.	E	
F	Enter "1" if your spouse is 65 or older OR blind. Enter "2" if your spouse is 65 or older AND blind.	F	
G	Add Line A through Line F	G	

If you plan to itemize, or you receive non-wage income, or you can claim other deductions and wish to adjust your withholding, continue with the following Section H. Otherwise, **STOP HERE** and enter the number from Line G onto the Delaware Form W-4.

H DEDUCTIONS AND INCOME ADJUSTMENTS

NOTE: Use this section only if you plan to itemize, claim other deductions, or have nonwage income. If computing this section on **Married Filing Separate** or **Combined Separate** status, include only the amount of itemized deductions that may be claimed on your separate return.

1	Enter an estimate of your itemized deductions for the current year, i.e. home mortgage interest, real estate and other taxes (excluding state income tax paid) limited to \$10,000, charitable contributions, medical expenses in excess of 10% of adjusted gross income, and miscellaneous deductions (most miscellaneous deductions are now deductible only in excess of 2% of your adjusted gross income).	1	\$	
2	Delaware Standard Deduction of \$3,250	2	\$	3,250.00
3	Subtract Line 2 from Line 1. If less than zero, enter 0.	3	\$	
4	Enter an estimate of your adjustments to income for the current year including alimony paid, IRA contributions, the pension exclusion and the exclusion for certain persons over 60 years old or disabled	4	\$	
5	Add Lines 3 and 4	5	\$	
6	Enter an estimate of your non-wage income for the current year	6	\$	
7	Subtract Line 6 from Line 5	7	\$	
8	Divide the amount on Line 7 by \$2,000. Round down to nearest whole number.	8		
9	Enter the number from Line G above	9		
10	Add Lines 8 and 9. Report this number of allowances to your employer on Delaware Form W-4.	10		

H SPECIAL INSTRUCTIONS

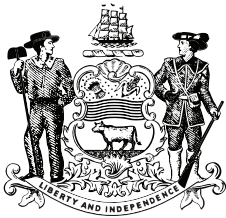
If the total on Line 10 is less than zero you may need additional withholding as a result of non-wage income to avoid owing tax on your income tax return. You can calculate the amount of additional withholding as follows:

- (1) Multiply number on Line 10 by \$110;
- (2) Divide the result by the number of pay periods during the year (e.g., if you are paid monthly, divide by 12); The result is the additional amount of withholding required per pay.

EXAMPLE: Total on Line 10 is "-2" and you are paid once a month.

- (1) Line H = 2 x \$110 = \$220.00
- (2) Number of pay periods = \$220.00/12 = \$18.33

You should notify your employer on a Delaware Form W-4 that your withholding allowance should be "0" and an additional \$18.33 per pay should be withheld for the current year.



DELAWARE

DIVISION OF REVENUE

F O R M

W-4NR

NON- RESIDENT WITHHOLDING ALLOWANCE(S) COMPUTATION WORKSHEET



A	Enter "1" for Yourself (2 if 60 years old or older) if no one else claims you as a dependent	A	
B	Enter "1" for your Spouse (2 if 60 years old or older) if you claim your spouse as a dependent on the State tax return	B	
C	Enter number of dependents other than your spouse that you will claim	C	
D	Add Lines A through C	D	

			Column A	Column B
			TOTAL	DELAWARE SOURCE
INCOME AND ADJUSTMENTS				
1	Wages	1		
2	Non-wage Income (Net of Losses - See Instructions)	2		
3	Total Income (Add Line 1 and Line 2)	3		
4a	Federal Adjustments to Income (See Instructions)	4a		
4b	Delaware Adjustments to Income (See Instructions)	4b		
4c	Total Adjustments to Income (Add Line 4a and Line 4b)	4c		
5	Adjusted Gross Income (Subtract Line 4c from Line 3)	5		
6	PRORATION DECIMAL (Line 5: Column B ÷ Column A)	6		

DEDUCTIONS

7	Deductions (Higher of Standard or Itemized - See Instructions)	7	
8	Estimated Taxable Income (Subtract Line 7 from Line 5, Column A)	8	
9	Gross Tax Liability (Computed using Line 8 - See Example Below)	9	
10	Personal Credits (Multiply Line D by \$110)	10	
11	Net Liability before Proration (Subtract Line 10 from Line 9)	11	
12	Proration Decimal (Enter from Line 6)	12	
13	Estimated Tax Liability (Multiply Line 11 by Line 12)	13	
14	Number of Pay Periods (From Employer or See Instructions)	14	
15	Withholding per Pay Period (Divide Line 13 by Line 14)	15	

TAX TABLE			
Taxable Income Between	Pay	Plus	On Amounts Over
\$ 0 - 2,000	\$ 0.00	0.00 %	\$ 0
2,001 - 5,001	\$ 0.00	2.20 %	\$ 2,000
5,001 - 10,001	\$ 66.00	3.90 %	\$ 5,000
10,001 - 20,001	\$ 261.00	4.80 %	\$ 10,000
20,001 - 25,001	\$ 741.00	5.20 %	\$ 20,000
25,001 - 60,001	\$ 1,001.00	5.55 %	\$ 25,000
60,001 & over	\$ 2,943.50	6.60 %	\$ 60,000

EXAMPLE OF GROSS TAX LIABILITY CALCULATION:

If you Estimated Taxable Income, (Line 8) is \$12,000:

$$\begin{aligned}
 \text{PAY: } & \$261.00 + \{(12,000 - 10,000) \times 0.048\} \\
 & = \$261.00 + (2,000 \times 0.048) \\
 & = \$261.00 + 96.00 \\
 & = \$357.00
 \end{aligned}$$