# Substitute Paperwork Packet

(Updated 5/01/26)

**All substitutes MUST be Board approved to be placed on any substitute listing.**

## Please return the following to be added to substitute listing:

- Intent to Substitute application, included in this packet
- Copy of existing License / Permit
  Instructions on how to apply for substitute licenses are included in this packet
- Current BCI and FBI reports, if you hold an existing license / permit
  Instructions on how to schedule a BCI/FBI included in this packet
- Substitute Acknowledgement
  Please sign and date, included in this packet
- Acknowledgement of Receipt of Important Documents and Policies
  Please sign and date, included in this packet
- Payroll Tax forms
  Please fill out and return all forms, included in this packet
- Copy of your Ohio Driver's license and Social Security card
- Fraud Training certificate (needs to be completed every 4 years)
- SubSkills online course certificate **(if you currently hold a 1 Year Temporary Teacher license and will be renewing this license)**

## Contact person for substituting in Hardin, Logan & Shelby Counties:

**JANA BARHORST**
129 E Court Street, Annex Building 4th floor, Sidney, OH 45365
937-498-1354 ext. 7002 ~ jbarhorst@mresc.org

**NEW SUBSTITUTE TEACHER & EDUCATIONAL AIDE APPLICANTS**
In order to be placed on the Midwest Regional Educational Service Center's substitute list for the current school year, you must have **ALL** required documents on file in the Midwest Regional ESC office. Each year after your initial application, you will be sent a "Reasonable Assurance Letter", "Intent to Substitute form", "Substitute Acknowledgement" and "Acknowledgement of Receipt of Important Documents and Policies" to complete and return if you would like to continue being on the substitute list for the next school year.

## STEP 1:

Complete & return the substitute **Intent to Substitute Application, Substitute Acknowledgement, Acknowledgement of Receipt of Important Documents and Policies, Fraud Training,** and the **complete Payroll Tax Packet** to the Midwest Regional ESC office. **We also need a copy of your driver's license and Social Security card.**

## STEP 2:

Your BCI and/or FBI fingerprinting background checks can be completed through the Midwest Regional ESC office by appointment only. Cost for **BCI - $38.00; FBI - $38.00; Both BCI & FBI - $76.00**.

Copy and paste the link below into your search bar to schedule an appointment.
https://www.mresc.org/fingerprinting-and-background-checks/
a) If using another facility that offers background checks, make sure your fingerprinting results are marked as a **"Direct Copy" to the Ohio Department of Education**, and your paper copies are mailed to the Midwest Regional ESC office.
b) If you hold an existing substitute license/permit or a standard teaching license, you should provide our office with copies of your BCI and FBI reports. The reports must be no older than one year (365 days) from the date we receive your substitute application.

## STEP 3:

1) Complete your **ONLINE License/Permit Application** at the Ohio Department of Education's website.
a) Follow the instructions in creating an OH|ID Account and Applying for an ODE License/Permit online. **PDF documents are available on ODE's website and in the MRESC office.**
b) **For the Superintendent Signature, search using the magnifying glass for the MRESC's IRN #014777 and add as your designated e-signer. If you are an Educational Aide you must also mark the "Valid in" section with IRN #014777.**

c) Your License/Permit will be approved by the Midwest Regional ESC Superintendent upon completion of Step 1 (submission of your substitute application packet).
d) Your substitute license/permit will be automatically emailed to the Midwest Regional ESC.
e) You will be paying for your license/permit with a credit card through the ODE website.
f) If you are a first-time applicant as a substitute teacher, you will need to upload your college transcript showing your BA degree during the application process. Aides **do not need** to upload any documents.

**STEP 4:**

Recent legislation (HB33) requires that all state employees, including substitute teachers and aides, be trained in **Fraud Reporting**. Therefore, in order to substitute teach in any of our public-school districts, you must complete this brief, required training module.

Below is a link to a short, 8-minute video. Once you have viewed the video, you will be presented with an electronic certificate. This certificate **must be sent to the Midwest Regional Educational Service Center to document your completion of the course**. When you receive your certificate, please email a copy or a photo of the certificate to Jana Barhorst at jbarhorst@mresc.org
Thank you for your cooperation in this matter.

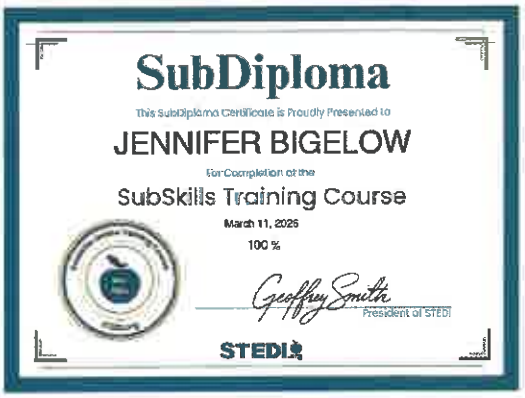
The link to the training video can be found below.
https://ohioauditor.gov/trainings/fraud.html

**STEP 5:**

Due to recent legislation, any person applying to **RENEW** a Temporary Substitute Teaching license, is now required by law to complete 8-hours of substitute teacher training every year. In other words, if you have already been issued a Temporary Substitute Teaching license and are applying to be issued that license for a second or third time, the ESC/School Districts are not permitted to approve your application until applicants provide proof of completion of the 8-hours of substitute teacher training. If you have never been issued a Temporary Substitute License, you are not required to take the training for the first year. This rule only applies to those who are seeking to **renew** their license.

**Below is the link to a Sub Skills Online Training Course** that will allow you to qualify for the license renewal. The course costs $49.95 and will take approximately 8-hours to complete. Once you have completed the course, please send your SubDiploma to Jana Barhorst at jbarhorst@mresc.org. Once we have received your SubDiploma, we will sign off on your license application. **This course is required every year with the renewal of the temporary substitute teacher license.**

https://mylearning.stedi.org/product/subskills/


SubDiploma

This SubDiploma Certificate is Proudly Presented to

JENNIFER BIGELOW

For Completion of the

SubSkills Training Course

March 11, 2026

100 %

Geoffrey Smith

President of STEDI

STEDI

**STEP 6:**

Make sure to mark on the Intent to Substitute Application (bottom of the page – text box) if you are only available on certain dates or days of the week. That way I can make sure to note that on the substitute list and the districts' will see your availability.

Midwest Regional Educational Service Center
serving Hardin, Logan and Shelby Counties

# Intent to Substitute during the 2026-2027 School Year

**Mark Position(s):** ❑ **Teacher** ❑ **Educational Aide** ❑ **Nurse**

## *Personal Information:*

| | |
|---|---|
| **Today's Date:** | |
| **Preferred Phone #:** | **Alternate Phone #:** |
| **Last Name** | **First Name** / **M.I.** |
| **Street Address** | |
| **City** / **State** / **Zip** | |
| **Date of Birth:** | **Email Address:** |

***Select all classrooms and school districts that you are interested in…***

➡ **MRESC Classrooms** – ***All our classrooms utilize Absence Management (automated sub calling system)***

### HARDIN COUNTY

*Located at Ada Exempted Village Schools*
- ❑ Liberty Village Preschool #1 & #2

*Located at Hardin Northern Local Schools*
- ❑ Northern Lights Preschool

*Located at Ridgemont Local Schools*
- ❑ Victory Garden Preschool #1 & #2

*Located at Upper Scioto Valley Local Schools*
- ❑ Little River Preschool #1 & #2 & #3
- ❑ SpecEd Elementary Classroom
- ❑ SpecEd Middle Classroom
- ❑ SpecEd High School Classroom

*Located at Simon Kenton Schools*
- ❑ SpecEd Elementary Classroom

Midwest Regional Educational Learning Center - North
*Located at 530 Gilmore St, Kenton, OH 43326*
- ❑ Resilient Heights School

### LOGAN COUNTY

*Located at Benjamin Logan Local Schools*
- ❑ SpecEd Elementary Classroom
- ❑ SpecEd Middle School Classroom
- ❑ SpecEd High School Classroom

*Located at Indian Lake Local Schools*
- ❑ SpecEd Elementary Classroom
- ❑ SpecEd Middle School Classroom
- ❑ SpecEd High School Classroom

*Located at Riverside Local Schools*
- ❑ SpecEd Elementary Classroom

*Located at Logan County DD*
- ❑ Discovery Center Preschool

### SHELBY COUNTY

*Located at Jackson Center Schools*
- ❑ SpecEd Elementary Classroom
- ❑ SpecEd Middle School Classroom
- ❑ SpecEd High School Classroom

*Located at Fairlawn Schools*
- ❑ SpecEd Elementary Classroom

*Located at Sidney High School*
- ❑ Opportunity School

Midwest Regional Educational Learning Center - South
*Located at 2190 Miami Conservancy Rd Sidney, OH 45365*
- ❑ Resilient Heights School

**County School Districts** – ***Districts with * utilize Absence Management (automated sub calling system)***

### HARDIN COUNTY
- ❑ Hardin Community School
- ❑ Hardin County DD / Simon Kenton
- ❑ Hardin Northern Local Schools
- ❑ Ridgemont Local Schools *
- ❑ Upper Scioto Valley Local Schools

### LOGAN COUNTY
- ❑ Benjamin Logan Local Schools *
- ❑ Indian Lake Local Schools *
- ❑ Riverside Local Schools

### SHELBY COUNTY
- ❑ Anna Local Schools
- ❑ Botkins Local Schools
- ❑ Fairlawn Local Schools
- ❑ Fort Loramie Local Schools
- ❑ Hardin-Houston Local Schools
- ❑ Jackson Center Local Schools
- ❑ Russia Local Schools
- ❑ Shelby Hills School

***Dates & Days of the week available to substitute:***

Have you ever taught or been on the substitute list for the Midwest Regional ESC before? YES _____ NO _____

Are you a retired teacher? YES _____ NO _____

## *Licensure:*

Please indicate below the State of Ohio License/Permit(s) you hold or anticipate receiving. When employed, your license/permit must be on file at the Midwest Regional Educational Service Center before you can be paid.

| License/Permit Type | Date Issued | Expiration Date | Educator State ID | Grades or Subjects Covered |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |

If you do not hold an Ohio License/Permit, have you applied for one? _____

Are you certified in another state? _____ Please indicate which state _____

## *Educational History: (start with high school and list all colleges attended)*

| School Name | Location | Major Course of Study | Attended | | Graduated | | Degree |
|---|---|---|---|---|---|---|---|
| | | | From | To | Yes | No | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

## *Work Experience:*

| Dates | | Company | Address | Position | Reason for Leaving |
|---|---|---|---|---|---|
| Fr | To | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

I certify that the information in this application is true and accurate to the best of my knowledge and belief.

I hereby authorize the ESC Board or its agents to conduct such investigations and to obtain such records (including criminal records) as the Board deems necessary. I understand that giving false or misleading information, either oral or written, may result in denial or termination of my employment.

_____ _____

Date Signature of Applicant

**The Midwest Regional Educational Service Center is an EQUAL OPPORTUNITY EMPLOYER**

In accordance with the regulations set forth in Title VI and Title VII of the Civil Rights Act of 1964, as amended, Title IX of the Educational Act of 1972, as amended, Section 504 of the Rehabilitation Act of 1973, as amended, the Age Discrimination Act of 1975, the Age Discrimination Act, and the American Disabilities Act of 1990, the Midwest Regional Educational Service Center does not discriminate on the basis of race, color, religion, national origin, sex, age or disability, in providing equal opportunity for employment and admission or access to any of the facilities, programs, and activities which it operates.

Midwest Regional
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serving Hardin, Logan and Shelby Counties

# SUBSTITUTE ACKNOWLEDGEMENT

All substitute candidates must read carefully and sign this document to be considered for placement on the board approved substitute list that Midwest Regional ESC (MRESC) provides to school districts.

- All individuals who are placed on the substitute list that MRESC provides to districts must have a satisfactory background check (BCI and FBI reports).
- All individuals who are placed on the substitute list that MRESC provides to districts must have a current Ohio Department of Education issued license or permit.
- If the BCI indicates that you have been convicted of or have plead guilty to any of the offenses outlined in ORC 3319.31 and on the Midwest Regional ESC Policies/Administrative Guidelines *(listed on the back of this document)*, you will not be included on the substitute list.
- If the BCI indicates that you have been charged, arrested or involved in any reported incident or altercation, you must provide an official copy of a police report regarding the incident and proof that the incident did not result in a conviction. The official copy must be submitted to the MRESC Superintendent.
- MRESC will remove a person's name from the substitute list and Absence Management if it receives a complaint about the person's performance from a district. The MRESC does not investigate complaints from districts nor does it maintain investigative materials concerning such complaints. A person whose name is removed from the substitute list must inquire with the districts about performance complaints.
- MRESC is not obligated to provide any information about why an individual is removed from the substitute list. Any information about an individual substitute's performance will be communicated to the substitute by the school district where the performance issue occurred.

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By affixing my signature, I acknowledge that I have read this document, understand that the substitute list is not required to be maintained by MRESC nor used by all school districts, and that MRESC has no obligation to me to maintain my name on the list.

_____

*Signature*

_____ _____

*Name: Print Please* *Date*

# INFORMATION REGARDING ORC 3319.31 and MRESC POLICIES/ADMINISTRATIVE GUIDELINES

If the criminal records check *(Ohio BCI report)* shows that you have been convicted of or have plead guilty to any of the following, you will not be placed on the Midwest Regional ESC list of substitutes because Ohio law generally bars employment in Ohio schools of persons convicted of these offenses.

- Murder or aggravated murder
- Voluntary or involuntary manslaughter
- Assault, felonious assault, aggravated assault
- Failure to provide proper care for functionally impaired person
- Aggravated menacing
- Patient abuse or neglect
- Felonious sexual penetration
- Kidnapping, abduction
- Child stealing or child enticement
- Rape
- Sexual battery
- Sexual imposition or gross sexual imposition
- Corruption of a minor
- Importuning
- Voyeurism
- Public indecency
- Prostitution or procuring prostitution
- Compelling or promoting prostitution
- Pandering obscenity and/or child pornography
- Disseminating matter harmful to juveniles
- Pandering any sexually oriented materials involving or depicting minors
- Use of minor in nudity-oriented materials/performance
- Robbery or burglary or aggravated robbery or burglary
- Unlawful abortion
- Endangering children
- Contributing to unruliness or delinquency of child
- Domestic violence
- Carrying concealed weapon
- Having weapon while under disability
- Discharging firearm at or into school or residence
- Corrupting another with drugs
- Trafficking in drugs
- Illegal manufacture of drugs or cultivation of marijuana
- Funding of drug or marijuana trafficking
- Illegal administration or distribution of anabolic steroids
- Drug possession other than a minor misdemeanor
- Placing harmful objects or substances in food
- Any other felony as per ORC 3319.31
- Any other offense of violence as per ORC 3319.31
- Any other theft offense as per ORC 3319.31
- Any other drug abuse offense not a minor misdemeanor

Midwest Regional
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# Acknowledgement of Receipt of Important Documents and Policies

All of the Midwest Regional ESC Board policies and administrative guidelines can be found by going to the following link: https://go.boarddocs.com/oh/midesc/Board.nsf/Public?open&id=policies. These policies apply **ONLY** to substitutes working for a Midwest Regional ESC employee. Please consult specific school district policies when substituting for district personnel as they may differ from the Midwest Regional ESC's policies.

I am aware of the availability and location of the document and policies listed below. It is my responsibility for knowing the content of said document and policies.

***Documents and Policies reviewed:***

- Blood-borne Pathogens: Exposure Control Plan #8453
- Fraud Reporting ORC 117.103 (A)
- Whistleblower Protection Policy #4211
- Network and Internet Use Policy #7540.04
- Drug-Free Workplace Policy #4122.01

- **Fraud Reporting ORC 117.103 (A)**

The Ohio Auditor of State's office maintains a system for the reporting of fraud, including misuse of public money by any official or office. The system allows all Ohio citizens, including public employees, the opportunity to make anonymous complaints through a toll free number, the Auditor of State's website, or through the United States mail. To read the complete Ohio Revised Code, internet search ORC 117.103 (A)

**Auditor of State's fraud contact information:**
Telephone: 1-866-FRAUD OH (1-866-372-8364)
US Mail: Ohio Auditor of State's office
Special Investigations Unit
88 East Broad Street
P.O. Box 1140
Columbus, OH 43215
Web: www.ohioauditor.gov

- **Ohio Ethics Law** information can be found by going to the following link: www.ethics.ohio.gov

By signing below you are acknowledging that the Midwest Regional Educational Service Center provided you with information about the documents and policies listed above. All substitutes must sign and date this document for their file.

PRINT NAME _____ DATE _____

SIGN NAME _____

Form **W-4**

Department of the Treasury
Internal Revenue Service

# Employee's Withholding Certificate

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

OMB No. 1545-0074

**2026**

**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) ☐ **Single** or **Married filing separately**
☐ **Married filing jointly** or **Qualifying surviving spouse**
☐ **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.)

**Caution:** To claim certain credits or deductions on your tax return, you (and/or your spouse if married filing jointly) are required to have a social security number valid for employment. See page 2 for more information.

**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 Step 2(b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, Step 2(b) is more accurate . . . . . ☐

**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):

**(a)** Multiply the number of qualifying children under age 17 by $2,200 . . . . . **3(a)** $

**(b)** Multiply the number of other dependents by $500 . . . **3(b)** $

Add the amounts from Steps 3(a) and 3(b), plus the amount for other credits. Enter the total here . . . . . **3** $

**Step 4: 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.** Use the Deductions Worksheet on page 4 to determine the amount of deductions you may claim, which will reduce your withholding. (If you skip this line, your withholding will be based on the standard deduction.) Enter the result here . . **4(b)** $

**(c) Extra withholding.** Enter any additional tax you want withheld each **pay period** . . **4(c)** $

**Exempt from withholding**

I claim exemption from withholding for 2026, and I certify that I meet **both** of the conditions for exemption for 2026. See *Exemption from withholding* on page 2. I understand I will need to submit a new Form W-4 for 2027 . ☐

**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 2026 if you meet both of the following conditions: you had no federal income tax liability in 2025 **and** you expect to have no federal income tax liability in 2026. You had no federal income tax liability in 2025 if (1) your total tax on line 24 on your 2025 Form 1040 or 1040-SR is zero (or less than the sum of lines 27a, 28, 29, and 30), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2026 tax return. To claim exemption from withholding, certify that you meet both of the conditions by checking the box in the *Exempt from withholding* section. 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 16, 2027.

**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 of tax withheld 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 (and/or your spouse if married filing jointly) must have the required social security number to claim certain credits. 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.**

***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 15, if you expect to claim deductions other than the basic standard deduction on your 2026 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for qualified tips, overtime compensation, and passenger vehicle loan interest; student loan interest; IRAs; and seniors. You (and/or your spouse if married filing jointly) must have the required social security number to claim certain deductions. For additional eligibility requirements, see Pub. 501.

***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 when you file your tax return.

## 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 5. 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 5 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 5 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 (plus any other additional amount you want withheld) . . . . . **4** $ _____

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

See the Instructions for Schedule 1-A (Form 1040) for more information about whether you qualify for the deductions on lines 1a, 1b, 1c, 3a, and 3b.

1 Deductions for qualified tips, overtime compensation, and passenger vehicle loan interest.

a **Qualified tips.** If your total income is less than $150,000 ($300,000 if married filing jointly), enter an estimate of your qualified tips up to $25,000 . . . . . 1a $

b **Qualified overtime compensation.** If your total income is less than $150,000 ($300,000 if married filing jointly), enter an estimate of your qualified overtime compensation up to $12,500 ($25,000 if married filing jointly) of the "and-a-half" portion of time-and-a-half compensation . . . . . 1b $

c **Qualified passenger vehicle loan interest.** If your total income is less than $100,000 ($200,000 if married filing jointly), enter an estimate of your qualified passenger vehicle loan interest up to $10,000 1c $

2 Add lines 1a, 1b, and 1c. Enter the result here . . . . . 2 $

3 **Seniors age 65 or older.** If your total income is less than $75,000 ($150,000 if married filing jointly):

a Enter $6,000 if you are age 65 or older before the end of the year . . . . . 3a $

b Enter $6,000 if your spouse is age 65 or older before the end of the year and has a social security number valid for employment . . . . . 3b $

4 Add lines 3a and 3b. Enter the result here . . . . . 4 $

5 Enter an estimate of your student loan interest, deductible IRA contributions, educator expenses, alimony paid, and certain other adjustments from Schedule 1 (Form 1040), Part II. See Pub. 505 for more information . . . . . 5 $

6 **Itemized deductions.** Enter an estimate of your 2026 itemized deductions from Schedule A (Form 1040). Such deductions may include qualifying:

a **Medical and dental expenses.** Enter expenses in excess of 7.5% (0.075) of your total income . 6a $

b **State and local taxes.** If your total income is less than $505,000 ($252,500 if married filing separately), enter state and local taxes paid up to $40,400 ($20,200 if married filing separately) . 6b $

c **Home mortgage interest.** If your home acquisition debt is less than $750,000 ($375,000 if married filing separately), enter your home mortgage interest expense (including mortgage insurance premiums) . . . . . 6c $

d **Gifts to charities.** Enter contributions in excess of 0.5% (0.005) of your total income . . . . . 6d $

e **Other itemized deductions.** Enter the amount for other itemized deductions . . . . . 6e $

7 Add lines 6a, 6b, 6c, 6d, and 6e. Enter the result here . . . . . 7 $

8 **Limitation on itemized deductions.**

a Enter your total income . . . . . 8a $

b Subtract line 4 from line 8a. If line 4 is greater than line 8a, enter -0- here and on line 10. Skip line 9 8b $

9 Enter:
- $768,700 if you're married filing jointly or a qualifying surviving spouse
- $640,600 if you're single or head of household
- $384,350 if you're married filing separately

. . . . . 9 $

10 If line 9 is greater than line 8b, enter the amount from line 7. Otherwise, multiply line 7 by 94% (0.94) and enter the result here . . . . . 10 $

11 **Standard deduction.**

Enter:
- $32,200 if you're married filing jointly or a qualifying surviving spouse
- $24,150 if you're head of household
- $16,100 if you're single or married filing separately

. . . . . 11 $

12 **Cash gifts to charities.** If you take the standard deduction, enter cash contributions up to $1,000 ($2,000 if married filing jointly) . . . . . 12 $

13 Add lines 11 and 12. Enter the result here . . . . . 13 $

14 If line 10 is greater than line 13, subtract line 11 from line 10 and enter the result here. If line 13 is greater than line 10, enter the amount from line 12 . . . . . 14 $

15 Add lines 2, 4, 5, and 14. Enter the result here and in Step 4(b) of Form W-4 . . . . . 15 $

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person 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 | $480 | $850 | $850 | $1,020 | $1,020 | $1,020 | $1,020 | $1,020 | $1,020 | $1,020 |
| $10,000 - 19,999 | 0 | 480 | 1,480 | 1,850 | 2,050 | 2,220 | 2,220 | 2,220 | 2,220 | 2,220 | 2,220 | 2,620 |
| $20,000 - 29,999 | 480 | 1,480 | 2,480 | 3,050 | 3,250 | 3,420 | 3,420 | 3,420 | 3,420 | 3,420 | 3,820 | 4,820 |
| $30,000 - 39,999 | 850 | 1,850 | 3,050 | 3,620 | 3,820 | 3,990 | 3,990 | 3,990 | 3,990 | 4,390 | 5,390 | 6,390 |
| $40,000 - 49,999 | 850 | 2,050 | 3,250 | 3,820 | 4,020 | 4,190 | 4,190 | 4,190 | 4,590 | 5,590 | 6,590 | 7,590 |
| $50,000 - 59,999 | 1,020 | 2,220 | 3,420 | 3,990 | 4,190 | 4,360 | 4,360 | 4,760 | 5,760 | 6,760 | 7,760 | 8,760 |
| $60,000 - 69,999 | 1,020 | 2,220 | 3,420 | 3,990 | 4,190 | 4,360 | 4,760 | 5,760 | 6,760 | 7,760 | 8,760 | 9,760 |
| $70,000 - 79,999 | 1,020 | 2,220 | 3,420 | 3,990 | 4,190 | 4,760 | 5,760 | 6,760 | 7,760 | 8,760 | 9,760 | 10,760 |
| $80,000 - 99,999 | 1,020 | 2,220 | 3,420 | 4,240 | 5,440 | 6,610 | 7,610 | 8,610 | 9,610 | 10,610 | 11,610 | 12,610 |
| $100,000 - 149,999 | 1,870 | 4,070 | 6,270 | 7,840 | 9,040 | 10,210 | 11,210 | 12,210 | 13,210 | 14,210 | 15,360 | 16,560 |
| $150,000 - 239,999 | 1,870 | 4,100 | 6,500 | 8,270 | 9,670 | 11,040 | 12,240 | 13,440 | 14,640 | 15,840 | 17,040 | 18,240 |
| $240,000 - 319,999 | 2,040 | 4,440 | 6,840 | 8,610 | 10,010 | 11,380 | 12,580 | 13,780 | 14,980 | 16,180 | 17,380 | 18,580 |
| $320,000 - 364,999 | 2,040 | 4,440 | 6,840 | 8,610 | 10,010 | 11,380 | 12,580 | 13,860 | 15,860 | 17,860 | 19,860 | 21,860 |
| $365,000 - 524,999 | 2,720 | 5,920 | 9,390 | 12,260 | 14,760 | 17,230 | 19,530 | 21,830 | 24,130 | 26,430 | 28,730 | 31,030 |
| $525,000 and over | 3,140 | 6,840 | 10,540 | 13,610 | 16,310 | 18,980 | 21,480 | 23,980 | 26,480 | 28,980 | 31,480 | 33,990 |

## 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 | $90 | $850 | $1,020 | $1,020 | $1,020 | $1,070 | $1,870 | $1,870 | $1,870 | $1,870 | $1,870 | $1,970 |
| $10,000 - 19,999 | 850 | 1,780 | 1,980 | 1,980 | 2,030 | 3,030 | 3,830 | 3,830 | 3,830 | 3,830 | 3,930 | 4,130 |
| $20,000 - 29,999 | 1,020 | 1,980 | 2,180 | 2,230 | 3,230 | 4,230 | 5,030 | 5,030 | 5,030 | 5,130 | 5,330 | 5,530 |
| $30,000 - 39,999 | 1,020 | 1,980 | 2,230 | 3,230 | 4,230 | 5,230 | 6,030 | 6,030 | 6,130 | 6,330 | 6,530 | 6,730 |
| $40,000 - 59,999 | 1,020 | 2,880 | 4,080 | 5,080 | 6,080 | 7,080 | 7,950 | 8,150 | 8,350 | 8,550 | 8,750 | 8,950 |
| $60,000 - 79,999 | 1,870 | 3,830 | 5,030 | 6,030 | 7,100 | 8,300 | 9,300 | 9,500 | 9,700 | 9,900 | 10,100 | 10,300 |
| $80,000 - 99,999 | 1,870 | 3,830 | 5,100 | 6,300 | 7,500 | 8,700 | 9,700 | 9,900 | 10,100 | 10,300 | 10,500 | 10,700 |
| $100,000 - 124,999 | 2,030 | 4,190 | 5,590 | 6,790 | 7,990 | 9,190 | 10,190 | 10,390 | 10,590 | 10,940 | 11,940 | 12,940 |
| $125,000 - 149,999 | 2,040 | 4,200 | 5,600 | 6,800 | 8,000 | 9,200 | 10,200 | 10,950 | 11,950 | 12,950 | 13,950 | 14,950 |
| $150,000 - 174,999 | 2,040 | 4,200 | 5,600 | 6,800 | 8,150 | 10,150 | 11,950 | 12,950 | 13,950 | 14,950 | 16,170 | 17,470 |
| $175,000 - 199,999 | 2,040 | 4,200 | 6,150 | 8,150 | 10,150 | 12,150 | 13,950 | 15,020 | 16,320 | 17,620 | 18,920 | 20,220 |
| $200,000 - 249,999 | 2,720 | 5,680 | 7,880 | 10,140 | 12,440 | 14,740 | 16,840 | 18,140 | 19,440 | 20,740 | 22,040 | 23,340 |
| $250,000 - 449,999 | 2,970 | 6,230 | 8,730 | 11,030 | 13,330 | 15,630 | 17,730 | 19,030 | 20,330 | 21,630 | 22,930 | 24,240 |
| $450,000 and over | 3,140 | 6,600 | 9,300 | 11,800 | 14,300 | 16,800 | 19,100 | 20,600 | 22,100 | 23,600 | 25,100 | 26,610 |

## 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 | $280 | $850 | $950 | $1,020 | $1,020 | $1,020 | $1,020 | $1,560 | $1,870 | $1,870 | $1,870 |
| $10,000 - 19,999 | 280 | 1,280 | 1,950 | 2,150 | 2,220 | 2,220 | 2,220 | 2,760 | 3,760 | 4,070 | 4,070 | 4,210 |
| $20,000 - 29,999 | 850 | 1,950 | 2,720 | 2,920 | 2,980 | 2,980 | 3,520 | 4,520 | 5,520 | 5,830 | 5,980 | 6,180 |
| $30,000 - 39,999 | 950 | 2,150 | 2,920 | 3,120 | 3,180 | 3,720 | 4,720 | 5,720 | 6,720 | 7,180 | 7,380 | 7,580 |
| $40,000 - 59,999 | 1,020 | 2,220 | 2,980 | 3,570 | 4,640 | 5,640 | 6,640 | 7,750 | 8,950 | 9,460 | 9,660 | 9,860 |
| $60,000 - 79,999 | 1,020 | 2,610 | 4,370 | 5,570 | 6,640 | 7,750 | 8,950 | 10,150 | 11,350 | 11,860 | 12,060 | 12,260 |
| $80,000 - 99,999 | 1,870 | 4,070 | 5,830 | 7,150 | 8,410 | 9,610 | 10,810 | 12,010 | 13,210 | 13,720 | 13,920 | 14,120 |
| $100,000 - 124,999 | 1,870 | 4,270 | 6,230 | 7,630 | 8,900 | 10,100 | 11,300 | 12,500 | 13,700 | 14,210 | 14,720 | 15,720 |
| $125,000 - 149,999 | 2,040 | 4,440 | 6,400 | 7,800 | 9,070 | 10,270 | 11,470 | 12,670 | 14,580 | 15,890 | 16,890 | 17,890 |
| $150,000 - 174,999 | 2,040 | 4,440 | 6,400 | 7,800 | 9,070 | 10,580 | 12,580 | 14,580 | 16,580 | 17,890 | 18,890 | 20,170 |
| $175,000 - 199,999 | 2,040 | 4,440 | 6,400 | 8,510 | 10,580 | 12,580 | 14,580 | 16,580 | 18,710 | 20,320 | 21,620 | 22,920 |
| $200,000 - 249,999 | 2,720 | 5,920 | 8,680 | 10,900 | 13,270 | 15,570 | 17,870 | 20,170 | 22,470 | 24,080 | 25,380 | 26,680 |
| $250,000 - 449,999 | 2,970 | 6,470 | 9,540 | 12,040 | 14,410 | 16,710 | 19,010 | 21,310 | 23,610 | 25,220 | 26,520 | 27,820 |
| $450,000 and over | 3,140 | 6,840 | 10,110 | 12,810 | 15,380 | 17,880 | 20,380 | 22,880 | 25,380 | 27,190 | 28,690 | 30,190 |

Ohio | Department of Taxation

IT 4
Rev. 12/20

# Employee's Withholding Exemption Certificate

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

## Section I: Personal Information

| | |
|---|---|
| Employee Name: | Employee SSN: |
| Address, city, state, ZIP code: | |
| School district of residence (See *The Finder* at tax.ohio.gov): | School district number (#####): |

## Section II: Claiming Withholding Exemptions

1. Enter "0" if you are a dependent on another individual's Ohio return; otherwise enter "1" ..... _____
2. Enter "0" if single or if your spouse files a separate Ohio return; otherwise enter "1" ..... _____
3. Number of dependents ..... _____
4. Total withholding exemptions (sum of line 1, 2, and 3) ..... _____
5. Additional Ohio income tax withholding per pay period (optional) ..... $_____

## Section III: Withholding Waiver

I am **not** subject to Ohio or school district income tax withholding because (check all that apply):

- ☐ I am a full-year resident of Indiana, Kentucky, Michigan, Pennsylvania, or West Virginia.
- ☐ I am a resident military servicemember who is stationed outside Ohio on active duty military orders.
- ☐ I am a nonresident military servicemember who is stationed in Ohio due to military orders.
- ☐ I am a nonresident civilian spouse of a military servicemember and I am present in Ohio solely due to my spouse's military orders.
- ☐ I am exempt from Ohio withholding under R.C. 5747.06(A)(1) through (6).

## Section IV: Signature (required)

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

Signature _____ Date _____

# IT 4 Instructions

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

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

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

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

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

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

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

## Section I

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

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

## Section II

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

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

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

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

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

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

## Section III

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

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

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

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

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

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

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

- Statutory Withholding Exemptions: Compensation earned in any of the following circumstances is not subject to Ohio income tax or school district income tax withholding:

  - Agricultural labor (as defined in 26 U.S.C. §3121(g));
  - Domestic service in a private home, local college club, or local chapter of a college fraternity or sorority;
  - Services performed by an employee who is regularly employed by an employer to perform such service if she or he earns less than $300 during a calendar quarter;
  - Newspaper or shopping news delivery or distribution directly to a consumer, performed by an individual under the age of 18;
  - Services performed for a foreign government or an international organization; and
  - Services performed outside the employer's trade or business if paid in any medium other than cash.

*These exemptions are not common.

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

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

# Employment Eligibility Verification

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

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

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

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

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

| Last Name *(Family Name)* | First Name *(Given Name)* | Middle Initial | Other Last Names Used *(if any)* |
|---|---|---|---|
| | | | |

| Address *(Street Number and Name)* | Apt. Number | City or Town | State | ZIP Code |
|---|---|---|---|---|
| | | | | |

| Date of Birth *(mm/dd/yyyy)* | U.S. Social Security Number | Employee's E-mail Address | Employee's Telephone Number |
|---|---|---|---|
| | ☐☐☐ - ☐☐ - ☐☐☐☐ | | |

**I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.**

**I attest, under penalty of perjury, that I am (check one of the following boxes):**

☐ 1. A citizen of the United States

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

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

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

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

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

QR Code - Section 1
Do Not Write In This Space

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

## Preparer and/or Translator Certification (check one):

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

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

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

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

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

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

STOP *Employer Completes Next Page* STOP

# Employment Eligibility Verification

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

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

## Section 2. Employer or Authorized Representative Review and Verification

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

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

| List A<br>Identity and Employment Authorization | OR | List B<br>Identity | AND | List C<br>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 | | | | |
| Issuing Authority | | | | |
| Document Number | | | | |
| Expiration Date *(if any) (mm/dd/yyyy)* | | | | |
| Document Title | | | | |
| Issuing Authority | | | | |
| Document Number | | | | |
| Expiration Date *(if any) (mm/dd/yyyy)* | | | | |

Additional Information

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

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

**The employee's first day of employment *(mm/dd/yyyy)*:** _____ ***(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 |
|---|---|---|
| | | |

## 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<br>Documents that Establish Both Identity and Employment Authorization | OR | LIST B<br>Documents that Establish Identity | AND | LIST C<br>Documents that Establish Employment Authorization |
|---|---|---|---|---|
| **1.** U.S. Passport or U.S. Passport Card | | **1.** Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address | | **1.** A Social Security Account Number card, unless the card includes one of the following restrictions:<br>(1) NOT VALID FOR EMPLOYMENT<br>(2) VALID FOR WORK ONLY WITH INS AUTHORIZATION<br>(3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION |
| **2.** Permanent Resident Card or Alien Registration Receipt Card (Form I-551) | | **2.** ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address | | **2.** Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240) |
| **3.** Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa | | **3.** School ID card with a photograph | | **3.** Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal |
| **4.** Employment Authorization Document that contains a photograph (Form I-766) | | **4.** Voter's registration card | | **4.** Native American tribal document |
| **5.** For a nonimmigrant alien authorized to work for a specific employer because of his or her status:<br>**a.** Foreign passport; and<br>**b.** Form I-94 or Form I-94A that has the following:<br>(1) The same name as the passport; and<br>(2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form. | | **5.** U.S. Military card or draft record | | **5.** U.S. Citizen ID Card (Form I-197) |
| | | **6.** Military dependent's ID card | | **6.** Identification Card for Use of Resident Citizen in the United States (Form I-179) |
| | | **7.** U.S. Coast Guard Merchant Mariner Card | | **7.** Employment authorization document issued by the Department of Homeland Security |
| | | **8.** Native American tribal document | | |
| | | **9.** Driver's license issued by a Canadian government authority | | |
| | | **For persons under age 18 who are unable to present a document listed above:** | | |
| **6.** Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI | | **10.** School record or report card | | |
| | | **11.** Clinic, doctor, or hospital record | | |
| | | **12.** Day-care or nursery school record | | |

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

**Refer to the instructions for more information about acceptable receipts.**

# Statement Concerning Your Employment in a Job Not Covered by Social Security

**Employee Name:** _____

**Employee ID#:** _____

**Employer Name:** _____

**Employer ID#:** _____

Your earnings from this job are not covered under Social Security (i.e., you will not pay Social Security taxes). This means that you will not earn credits for Social Security retirement or disability benefits in this job. If you retire or become disabled, and you are eligible for a Social Security benefit based on other work, your earnings from this job will not be used to compute your Social Security benefit. In addition, we will not consider these non-covered earnings for the future potential calculation of survivor benefits based on your earnings. Your earnings from this job are subject to Medicare taxes and will count for purposes of the Medicare program. For information on how you may qualify for Social Security benefits, visit www.ssa.gov.

## For More Information

Social Security publications and additional information are available at www.ssa.gov. You may also call toll free 1-800-772-1213, or for the deaf or hard of hearing call the TTY number 1-800-325-0778 or contact your local Social Security office.

**I certify that I have received Form SSA-1945 and understand that my earnings from this job are not covered under Social Security and will not be used to determine eligibility to or the amount of my potential future Social Security Benefits.**

**Signature of Employee:** _____

**Date:** _____

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

The Social Security Protection Act of 2004, Pub. L. No. 108-203, Section 419 requires State and local government employers to provide a statement to employees hired January 1, 2005, or later in a job not covered under Social Security. Form SSA-1945, **Statement Concerning Your Employment in a Job Not Covered by Social Security**, is the document that employers must use to meet the requirements of the law.

While the earlier version of the SSA-1945 discussed the effect of the Windfall Elimination Provision and/or Government Pension Offset on an employee's potential future benefits, the Social Security Fairness Act (SSFA) of 2023 enacted on January 5, 2025, eliminated the reduction of Social Security benefits under the Windfall Elimination Provision and/or Government Pension Offset for individuals entitled to certain pensions from work not covered by Social Security, starting January 2024. However, this did not remove the requirement for State and local government employers to provide a statement to employees hired January 1, 2005, or later in jobs not covered under Social Security. This version of SSA-1945 explains to an employee that non-covered earnings will not be used to determine eligibility to or calculate the amount of potential future benefits.

Employers must:

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

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

A fillable, downloadable version of the SSA-1945 is available online at the Social Security website, www.ssa.gov/online/ssa-1945.pdf.

STATE TEACHERS
RETIREMENT SYSTEM
OF OHIO

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

# MEMBER INFORMATION

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

## Section 1 — Employee Information

Social Security no. _____

Name _____

Birth date _____ ❑ Male ❑ Female

Address _____

City, state, ZIP code _____

First date on payroll with this employer _____ (Retired employees should indicate first day worked with this employer after retirement date.)

**Are you currently receiving a monthly retirement benefit from an Ohio public employer or an alternative retirement plan (ARP)?** ❑ Yes ❑ No If yes, please complete Section 2.

## Section 2 — Retired Employee

Only complete if you are receiving a monthly retirement benefit from an Ohio public employer or an ARP.

Retirement date _____

Type of retirement benefit:

❑ Service retirement ❑ Disability ❑ ARP

Which retirement system pays your monthly retirement benefit?

❑ STRS — State Teachers Retirement System of Ohio
❑ OPERS — Ohio Public Employees Retirement System
❑ SERS — School Employees Retirement System of Ohio
❑ OP&F — Ohio Police & Fire Pension Fund
❑ SHP — Highway Patrol Retirement System
❑ CRS — City of Cincinnati Retirement System
❑ ARP — Alternative Retirement Plan (option only for college and university retirees)

**School Use Only**

College and university employers: Is this employee eligible for an ARP? ❑ Yes ❑ No

# SCHOOL EMPLOYEES RETIREMENT SYSTEM OF OHIO

300 East Broad Street, Suite 100, Columbus, Ohio 43215-3746
614-222-5853 • Toll-Free 1-800-878-5853 • www.ohsers.org

# MEMBERSHIP RECORD

## PART A - TO BE COMPLETED BY MEMBER

☐☐☐-☐☐-☐☐☐☐
SOCIAL SECURITY NUMBER

LAST NAME _____ FIRST _____ MIDDLE _____ MAIDEN _____

PERMANENT MAILING ADDRESS: STREET _____

CITY _____ STATE _____ ZIP _____

☐ MALE ☐ FEMALE

DATE OF BIRTH: _____ MONTH DAY YEAR

E-MAIL ADDRESS: _____

☐ SINGLE ☐ MARRIED ☐ DIVORCED ☐ WIDOWED

PHONE NUMBER: (_____) _____

## FAMILY DATA

| | LAST NAME | FIRST | MIDDLE OR MAIDEN | DATE OF BIRTH MONTH/DAY/YEAR |
|---|---|---|---|---|
| SPOUSE: | | | | |
| CHILDREN: | | | | |
| | | | | |
| | | | | |
| FATHER: | | | | |
| MOTHER: | | | | |

## JOB CLASSIFICATION *Mark one box only:*

☐ Administrative ☐ Clerical/Secretarial ☐ Custodial/Maintenance
☐ Educational Aide ☐ Food Service ☐ Transportation
☐ Supplemental (Coach, Advisor, Etc.) ☐ School Board Member ☐ Other _____

If an employee of the schools through an outside contract company:
Name of contract company: _____

## MEMBERSHIP IN OTHER OHIO SYSTEM

*For all of the following, check "yes" or "no" if you ever were a member of or received benefits from:*

| | MEMBER | BENEFIT |
|---|---|---|
| School Employees Retirement System of Ohio | ☐ Yes ☐ No | ☐ None ☐ Service ☐ Disability ☐ Survivor |
| State Teachers Retirement System of Ohio | ☐ Yes ☐ No | ☐ None ☐ Service ☐ Disability ☐ Survivor |
| Ohio Public Employees Retirement System | ☐ Yes ☐ No | ☐ None ☐ Service ☐ Disability ☐ Survivor |
| Ohio Police & Fire Pension Fund | ☐ Yes ☐ No | ☐ None ☐ Service ☐ Disability ☐ Survivor |
| Ohio State Highway Patrol Retirement System | ☐ Yes ☐ No | ☐ None ☐ Service ☐ Disability ☐ Survivor |
| Cincinnati Retirement System | ☐ Yes ☐ No | ☐ None ☐ Service ☐ Disability ☐ Survivor |

Individuals receiving a Disability Benefit from SERS need to contact SERS before returning to work.

## MEMBER CERTIFICATION

*I hereby certify the information given here to be true to the best of my knowledge.*

SIGNATURE: _____ DATE: _____
DO NOT PRINT

## PART B - TO BE COMPLETED BY EMPLOYER

SCHOOL DISTRICT _____ COUNTY _____ ☐☐ COUNTY ☐☐☐ DISTRICT NO.

MEMBER'S FIRST DATE OF SERVICE THIS SCHOOL YEAR (July 1 - June 30): _____

*I hereby certify that I have verified the employee's Social Security number, the job title, and the first date of service for the current employment.*

AUTHORIZED OFFICER'S SIGNATURE: _____

Midwest Regional
Educational Service Center
Serving Hardin, Logan, & Shelby Counties
www.mresc.org
"Your Partner in Educational Excellence"

# EMERGENCY CONTACT INFORMATION

## PRIMARY CONTACT

Name _____ Relationship _____

Cell Phone Number _____ Additional Phone Number _____

## SECONDARY CONTACT

Name _____ Relationship _____

Cell Phone Number _____ Additional Phone Number _____

Employee Print Name _____ Position _____

Employee Signature _____ Date _____

# 2026-2027 PAYROLL SCHEDULE

| PAY PERIOD Beginning Date | PAY PERIOD Ending Date | PAY DATE | 11 & 12 Month | 9 & 10 Month | SUB & TIMESHEET EMPLOYEES Time Sheets Due | Time Sheet Period 2 weeks lag | Time Sheet Pay Date |
|---|---|---|---|---|---|---|---|
| July 23, 2026 | August 7, 2026 | August 7, 2026 | 1 | 23 | | | |
| August 8, 2026 | August 21, 2026 | August 21, 2026 | 2 | 24 | 8/21 | 7/23-8/21 | 9/4/2026 |
| August 22, 2026 | September 4, 2026 | September 4, 2026 | 3 | 1 | 9/4 | 8/22-9/4 | 9/22/2026 |
| September 5, 2026 | September 22, 2026 | September 22, 2026 | 4 | 2 | 9/22 | 9/5-9/22 | 10/7/2026 |
| September 23, 2026 | October 7, 2026 | October 7, 2026 | 5 | 3 | 10/7 | 9/23-10/7 | 10/22/2026 |
| October 8, 2026 | October 22, 2026 | October 22, 2026 | 6 | 4 | 10/22 | 10/8-10/22 | 11/6/2026 |
| October 23, 2026 | November 6, 2026 | November 6, 2026 | 7 | 5 | 11/6 | 10/23-11/6 | 11/20/2026 |
| November 7, 2026 | November 20, 2026 | November 20, 2026 | 8 | 6 | 11/20 | 11/7-11/20 | 12/7/2026 |
| November 21, 2026 | December 7, 2026 | December 7, 2026 | 9 | 7 | 12/7 | 11/21-12/7 | 12/22/2026 |
| December 8, 2026 | December 22, 2026 | December 22, 2026 | 10 | 8 | 12/22 | 12/8-12/22 | 1/7/2027 |
| December 23, 2026 | January 7, 2027 | January 7, 2027 | 11 | 9 | 1/7 | 12/23-1/7 | 1/22/2027 |
| January 8, 2027 | January 22, 2027 | January 22, 2027 | 12 | 10 | 1/22 | 1/8-1/22 | 2/5/2027 |
| January 23, 2027 | February 5, 2027 | February 5, 2027 | 13 | 11 | 2/5 | 1/23-2/5 | 2/22/2027 |
| February 6, 2027 | February 22, 2027 | February 22, 2027 | 14 | 12 | 2/22 | 2/6-2/22 | 3/5/2027 |
| February 23, 2027 | March 5, 2027 | March 5, 2027 | 15 | 13 | 3/5 | 2/23-3/5 | 3/22/2027 |
| March 6, 2027 | March 22, 2027 | March 22, 2027 | 16 | 14 | 3/22 | 3/6-3/22 | 4/7/2027 |
| March 23, 2027 | April 7, 2027 | April 7, 2027 | 17 | 15 | 4/7 | 3/23-4/7 | 4/22/2027 |
| April 8, 2027 | April 22, 2027 | April 22, 2027 | 18 | 16 | 4/22 | 4/8-4/22 | 5/7/2027 |
| April 23, 2027 | May 7, 2027 | May 7, 2027 | 19 | 17 | 5/7 | 4/23-5/7 | 5/21/2027 |
| May 8, 2027 | May 21, 2027 | May 21, 2027 | 20 | 18 | 5/21 | 5/8-5/21 | 6/7/2027 |
| May 22, 2027 | June 7, 2027 | June 7, 2027 | 21 | 19 | 6/7 | 5/22-6/7 | 6/22/2027 |
| June 8, 2027 | June 22, 2027 | June 22, 2027 | 22 | 20 | 6/22 | 6/7-6/22 | 7/7/2027 |
| June 23, 2027 | July 7, 2027 | July 7, 2027 | 23 | 21 | 7/7 | 6/23-7/7 | 7/22/2027 |
| July 8, 2027 | July 22, 2027 | July 22, 2027 | 24 | 22 | 7/22 | 7/8-7/22 | 8/7/2027 |

**Subs & Time Sheet Employees are paid on 2 week lag.**

**Subs & Time Sheet Employees should fill out their time sheets according to the Yellow Section**

**Please turn in timesheets at the end of day on the day they are due.**