



**HUMAN  
RESOURCES**

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## *Welcome to Wright State University!*

Please complete, print and bring the attached fillable forms with you to the orientation.

New Employee Orientation sessions are held every first and third Monday of the month. When Monday falls on a holiday, it will be held on the next day (Tuesday). These all-day sessions cover information about benefits and services that the university offers to its employees.

Again, welcome to Wright State University!

The Human Resources Staff

## Employee Information

Name (exactly as it appears on your Social Security Card)

Social Security Number

Preferred Name

Professional Suffix

Check one:  Mr.  Mrs.  Miss  Dr.  Ms.

Permanent Home Address

City

State

Zip

Alternate Mailing Address (if different from above)

City

State

Zip

( ) -

( ) -

Area Code/Home Phone

Area Code/Cell Phone

/ /

Date of Birth (mm/dd/yyyy)

Place of Birth (city, state, country)

Citizenship (country)

Campus Address

Campus Phone ( ) -

Room Number and Building

Please check all of the following that currently apply:

Gender

Male

Female

Marital Status

Married

Single

Divorced

Separated

Widowed

Ethnicity

Not Hispanic or Latino

Hispanic or Latino

Race

Black or African American

Asian

American Indian or Alaskan Native

Native Hawaiian or Pacific Islander

White or Caucasian

## Educational Information

Bachelor's

Master's

Doctoral

Add'l Degree/Certificate

Degree	Bachelor's	Master's	Doctoral	Add'l Degree/Certificate
Name of Institution				
Location				
Major				
Year completed				
Degree abbreviation				

## Emergency Information

Person to Contact

Relationship

Address

City

State

Zip

( ) -

( ) -

Area Code/Phone

Alternate Phone

# Direct Deposit Authorization

\_\_\_\_\_  
Name

\_\_\_\_\_  
Social Security Number

Direct deposit of your paycheck is mandatory at Wright State University. You may divide your deposit amount between more than one bank or credit union or have your entire check deposited into one account. You will receive an electronic pay stub each pay period showing your gross pay, withholdings, and the amount(s) deposited.

**IMPORTANT!** Bring a voided check for each financial institution, if possible, to the orientation. You are advised to verify bank routing number(s) and account number(s) with your financial institution.

Financial Institution \_\_\_\_\_

Savings Account Number \_\_\_\_\_

OR

Routing Number \_\_\_\_\_

Checking Account Number \_\_\_\_\_

Dollar Amount \$ \_\_\_\_\_

Total net pay  Dollar amount \$ \_\_\_\_\_

Financial Institution \_\_\_\_\_

Savings Account Number \_\_\_\_\_

OR

Routing Number \_\_\_\_\_

Checking Account Number \_\_\_\_\_

Dollar Amount \$ \_\_\_\_\_

Financial Institution \_\_\_\_\_

Savings Account Number \_\_\_\_\_

OR

Routing Number \_\_\_\_\_

Checking Account Number \_\_\_\_\_

Dollar Amount \$ \_\_\_\_\_

Financial Institution \_\_\_\_\_

Savings Account Number \_\_\_\_\_

OR

Routing Number \_\_\_\_\_

Checking Account Number \_\_\_\_\_

Dollar Amount \$ \_\_\_\_\_

I hereby authorize my employer to initiate credit entries and to initiate, if necessary, debit entries and adjustments for any credit entries in error to my checking and/or savings account indicated above and the depository named above, each hereinafter called depository, to credit and/or debit the same to such account(s).

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

## Dependent Statement for Fee Remission Authorization

**This is applicable for employees who work at least 75 percent of full time over 12-month period.** Dependents of eligible employees may take courses through the master's degree level for 20 percent of the undergraduate fee for both undergraduate and graduate courses.

The value of the amount waived for graduate courses taken for credit is considered taxable income for IRS purposes and will be reported as such. Dependents eligible for this benefit are a spouse, children, and step children whom you claim as dependents on your tax return.

If you qualify for this benefit and have dependents who wish to take classes this year, please complete this form. You may add a qualified dependent at any time by contacting Human Resources.

**Employee Status**     Faculty     Unclassified     Classified     Resident

Dependent Name	Social Security Number	Date of Birth	Relationship
_____	-   - _____	/   / _____	_____
_____	-   - _____	/   / _____	_____
_____	-   - _____	/   / _____	_____

I hereby certify that the above information for fee remission is for my spouse, my son, my stepson, my daughter, my step daughter, or other (as indicated above) and that the individual(s) listed is/are eligible to be claimed as a dependent on my federal tax return. I understand that this fee remission is subject to later audit and verification and that if not verified for required employee and dependency status, I will be billed for tuition and fee costs.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

## Employment Terms and Conditions

All uniforms, keys, identification cards, records, documents, materials, lists, drawings, books, programs/pamphlets and all other property of the University made or received by the Employee are the property of the University exclusively and must be returned by the Employee prior to leaving University employment. Any monies and/or fees owed the University will be deducted from the Employee's final paycheck per University policy.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Please sign here that you understand that the Classified and Unclassified staff, and Faculty handbooks are available on our website at <http://wright.edu/human-resources/policies-and-resources>; and that you have received the Drug Free Workplace Policy, and the Mission, Ethics, and Diversity statements.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

## Retirement Plan Acknowledgement

This is applicable for employees who work at least 75 percent of full time. I hereby acknowledge that I have 120 days from my hire date to complete and return the Retirement Plan Election Form to Human Resources. This form allows me to choose between the state plan (OPERS/STRS) and the Alternative Retirement Plan (ARP). I also acknowledge that these plans are administered by the State of Ohio and that WSU does not have any decision making authority over these plans. If electing OPERS/STRS, I have 180 days from my hire date to contact OPERS/STRS to select one of their 3 plans.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

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

Employee Name \_\_\_\_\_ Social Security # \_\_\_\_\_

Employer Name Wright State University Employer ID# 31-0732831

Your earnings from this job are not covered under Social Security. When you retire, or if you become disabled, you may receive a pension based on earnings from this job. If you do, and you are also entitled to a benefit from Social Security based on your either own work or the work of your husband or wife, or former husband or wife, your pension may affect the amount of the Social Security benefit you receive. Your Medicare benefits, however, will not be affected. Under the Social Security law, there are two ways of your Social Security benefit amount may be affected.

### Windfall Elimination Provision

Under the Windfall Elimination Provision, your Social Security retirement or disability benefit is figured using a modified formula when you are also entitled to a pension from a job where you did not pay Social Security tax. As a result, you will receive a lower Social Security benefit than if you were not entitled to a pension from this job. For example, if you are age 62 in 2013, the maximum monthly reduction is your Social Security benefit as a result of this provision is \$395.20. This amount is updated annually. This provision reduces, but does not totally eliminate, your Social Security Publication, "Windfall Elimination Provision".

### Government Pension Offset Provision

Under the Government Pension Offset Provision, any Social Security spouse or widow(er) benefit to which you become entitled will be offset if you also receive a Federal, State or local government pension based on work where you did not pay Social Security tax. The offset reduces the amount your Social Security spouse or widow(er) benefit by two-thirds of the amount of your pension.

For example, if you get a monthly pension of \$600 based on earnings that are not covered under Social Security, two-thirds of that amount \$400, is used to offset your Social Security spouse or widow(er) benefit. If you are eligible for a \$500 widow(er) benefit, you will received \$100 per month from Social Security ( $\$500 - \$400 = \$100$ ). Even if your pension is high enough to totally offset your spouse or widow(er) Social Security benefit, you are still eligible for Medicare at age 65. For additional information, please refer to Social Security Publication, "Government Pension Offset".

### For More Information

Social Security publications and additional information, including information about exceptions to each provision, are available at [www.socialsecurity.gov](http://www.socialsecurity.gov). You may call toll free 1-800-772-1213, or 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 that contains information about the possible effects of the Windfall Elimination Provision and the Government Pension Offset Provision on my potential future Social Security Benefits.**

Signature of Employee \_\_\_\_\_ Date \_\_\_\_\_

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

New legislation [Section 419(c) of Public Law 108-203, the Social Security Protection Act of 2004] 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. The statement explains how a pension from that job could affect future Social Security benefits to which they may become entitled.

Form SSA-1945, Statement Concerning Your Employment in a Job Not Covered by Social Security, is the document that employers should use to meet the requirements of the law. The SSA-1945 explains the potential effects of two provisions in the Social Security law for workers who also receive a pension based on their work in a job not covered by Social Security. The Windfall Elimination Provision can affect the amount of a worker's Social Security retirement or disability benefit. The Government Pension Offset Provision can affect a Social Security benefit received as a spouse, surviving spouse, or an ex-spouse.

Employers must:

- Give the statement to the employee prior to the start of employment;
- Get the employee's signature on the form; and
- 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.

Copies of the SSA-1945 are available online at the Social Security website, [www.socialsecurity.gov/online/ssa-1945.pdf](http://www.socialsecurity.gov/online/ssa-1945.pdf). Paper copies can be requested by email at [ofsm.oswm.rqct.orders@ssa.gov](mailto:ofsm.oswm.rqct.orders@ssa.gov) or by fax at 410-965-2037. The request must include the name, complete address and telephone number of the employer. Forms will not be sent to a post office box. Also, if appropriate, include the name of the person to whom the forms are to be delivered. The forms are available in packages of 25. Please refer to Inventory Control Number (ICN) 276950 when ordering.

Welcome to Wright State!

Pursuant to compliance with the regulations outlined below, Human Resources is providing this opportunity for new employees of Wright State University to please complete voluntary self-identification of disability status and voluntary self-identification of veteran status forms. (For additional information about veteran classification, please see the attached veteran status infographic or contact Human Resources.)

Section 503 of the Rehabilitation Act of 1973, as amended, and Title 41, Part 60-741 of the Code of Federal Regulations (CFR) require federal contractors and subcontractors to invite each of its employees to voluntarily inform the contractor whether the employee believes that he or she is an individual with a disability. Additionally, the Vietnam Era Veterans' Readjustment Assistance Act of 1974, as amended, and 41 CFR Part 60-300 require federal contractors and subcontractors to compile and submit annually a report on the number of current employees who are covered veterans.

Human Resources will keep this information confidential and separate an individual's personnel file. The collected data will only be used in accordance with federal regulations as outlined in 41 CFR Part 60-741.23(d) and in 41 CFR Part 60-300.42.

Please note that filling out the survey does not constitute a request for an accommodation related to the Americans with Disabilities Act, as amended. Any employee who wishes to request a reasonable accommodation per the Americans with Disabilities Act, as amended, should contact the Office of Disability Services or [ada@wright.edu](mailto:ada@wright.edu). Per federal regulations and Wright State University policy, any individual who self-identifies a protected veteran status, a disability and/or requests a reasonable accommodation per the Americans with Disabilities Act, as amended, is protected against discrimination, harassment and/or retaliation based on this disclosure.

Human Resources greatly appreciates your assistance. If you have any questions or concerns, please feel free to contact us at (937) 775-2120 or [human\\_resources@wright.edu](mailto:human_resources@wright.edu).

Thank you!

Human Resources Staff

Wright State University  
Human Resources  
3640 Colonel Glenn Hwy  
Dayton, OH 45435  
937.775.2120(Office)  
937-775-3040(Fax)  
[human\\_resources@wright.edu](mailto:human_resources@wright.edu)  
[www.wright.edu/hr](http://www.wright.edu/hr)

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*Wright State University does not discriminate on the basis of race, color, religion, age, national origin, national ancestry, sex, pregnancy, gender, gender identity or expression, sexual orientation, military service or veteran status, disability, or genetic information in employment, admission, treatment, or access to its programs or activities. Wright State University adheres to all applicable state and federal equal opportunity/affirmative action statutes and regulations.*

## Vietnam Era Veterans' Readjustment Assistance Act (VEVRAA) Voluntary Form

Wright State University is a Government contractor subject to the Vietnam Era Veterans' Readjustment Assistance Act of 1974, as amended by the Jobs for Veterans Act of 2002, 38 U.S.C. 4212 (VEVRAA), which requires Government contractors to take affirmative action to employ and advance in employment:

- (1) disabled veterans;
- (2) recently separated veterans;
- (3) active duty wartime or campaign badge veterans; and
- (4) Armed Forces service medal veterans.

These classifications are defined as follows:

- A "disabled veteran" is one of the following:
  - a veteran of the U.S. military, ground, naval or air service who is entitled to compensation (or who but for the receipt of military retired pay would be entitled to compensation) under laws administered by the Secretary of Veterans Affairs; or
  - a person who was discharged or released from active duty because of a service-connected disability.
- A "recently separated veteran" means any veteran during the three-year period beginning on the date of such veteran's discharge or release from active duty in the U.S. military, ground, naval, or air service.
- An "active duty wartime or campaign badge veteran" means a veteran who served on active duty in the U.S. military, ground, naval or air service during a war, or in a campaign or expedition for which a campaign badge has been authorized under the laws administered by the Department of Defense.
- An "Armed Forces service medal veteran" means a veteran who, while serving on active duty in the U.S. military, ground, naval or air service, participated in a United States military operation for which an Armed Forces service medal was awarded pursuant to Executive Order 12985.

If you believe you belong to any of the categories of protected veterans listed above, please indicate by checking the appropriate box below. As a Government contractor subject to VEVRAA, we request this information in order to measure the effectiveness of the outreach and positive recruitment efforts we undertake pursuant to VEVRAA.

I IDENTIFY AS ONE OR MORE OF THE CLASSIFICATIONS OF PROTECTED VETERAN LISTED ABOVE

I AM NOT A PROTECTED VETERAN

I CHOOSE NOT TO SELF-IDENTIFY

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Name (Please print.)

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Today's Date

Submission of this information is voluntary and refusal to provide it will not subject you to any adverse treatment. The information provided will be used only in ways that are not inconsistent with the Vietnam Era Veterans' Readjustment Assistance Act of 1974, as amended.

The information you submit will be kept confidential, except that (i) supervisors and managers may be informed regarding restrictions on the work or duties of disabled veterans, and regarding necessary accommodations; (ii) first aid and safety personnel may be informed, when and to the extent appropriate, if you have a condition that might require emergency treatment; and (iii) Government officials engaged in enforcing laws administered by the Office of Federal Contract Compliance Programs, or enforcing the Americans with Disabilities Act, may be informed.

Wright State University does not discriminate on the basis of race, color, religion, age, national origin, national ancestry, sex, pregnancy, gender, gender identity or expression, sexual orientation, military service or veteran status, mental or physical disability, or genetic information in employment, admission, treatment, or access to its programs or activities.

Wright State University adheres to all applicable state and federal equal opportunity/affirmative action statutes and regulations.

The following person has been designated to handle requests for reasonable accommodations (per the Americans with Disabilities Act, as amended) for applicants for employment, faculty and staff and inquiries regarding the University's non-discrimination policies:

**Tom Webb**

Section 504/ADA Coordinator

Wright State University

University Hall 180

3640 Colonel Glenn Hwy, Dayton, OH 45435-0001

Phone: (937) 775-5680

Email: [ada@wright.edu](mailto:ada@wright.edu)

Website: <http://www.wright.edu/inclusive-excellence/disability-services/americans-with-disabilities-act-accommodations>

# Voluntary Self-Identification of Disability

Form CC-305  
OMB Control Number 1250-0005  
Expires 1/31/2020  
Page 11 of 2

## Why are you being asked to complete this form?

Because we do business with the government, we must reach out to, hire, and provide equal opportunity to qualified people with disabilities.<sup>1</sup> To help us measure how well we are doing, we are asking you to tell us if you have a disability or if you ever had a disability. Completing this form is voluntary, but we hope that you will choose to fill it out. If you are applying for a job, any answer you give will be kept private and will not be used against you in any way.

If you already work for us, your answer will not be used against you in any way. Because a person may become disabled at any time, we are required to ask all of our employees to update their information every five years. You may voluntarily self-identify as having a disability on this form without fear of any punishment because you did not identify as having a disability earlier.

## How do I know if I have a disability?

You are considered to have a disability if you have a physical or mental impairment or medical condition that substantially limits a major life activity, or if you have a history or record of such an impairment or medical condition.

Disabilities include, but are not limited to:

- Blindness
- Autism
- Bipolar disorder
- Post-traumatic stress disorder (PTSD)
- Deafness
- Cerebral palsy
- Major depression
- Obsessive compulsive disorder
- Cancer
- HIV/AIDS
- Multiple sclerosis (MS)
- Impairments requiring the use of a wheelchair
- Diabetes
- Schizophrenia
- Missing limbs or partially missing limbs
- Intellectual disability (previously called mental retardation)
- Epilepsy
- Muscular dystrophy

Please check one of the boxes below:

- YES, I HAVE A DISABILITY (or previously had a disability)
- NO, I DON'T HAVE A DISABILITY
- I DON'T WISH TO ANSWER

\_\_\_\_\_  
Your Name

\_\_\_\_\_  
Today's Date

**Reasonable Accommodation Notice**

Federal law requires employers to provide reasonable accommodation to qualified individuals with disabilities. Please tell us if you require a reasonable accommodation to apply for a job or to perform your job. Examples of reasonable accommodation include making a change to the application process or work procedures, providing documents in an alternate format, using a sign language interpreter, or using specialized equipment.

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<sup>i</sup> Section 503 of the Rehabilitation Act of 1973, as amended. For more information about this form or the equal employment obligations of Federal contractors, visit the U.S. Department of Labor’s Office of Federal Contract Compliance Programs (OFCCP) website at [www.dol.gov/ofccp](http://www.dol.gov/ofccp).

PUBLIC BURDEN STATEMENT: According to the Paperwork Reduction Act of 1995 no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. This survey should take about 5 minutes to complete.

## 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 <i>The Finder</i> 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](http://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).