

## THINGS TO REMEMBER CHECKLIST

### I-9 FORMS

**Section 1** (Employee Information and Verification – this section must be completed no later than the first day of work) – check to make sure the employee has completed the following:

Name – Last, First, Middle Initial (Maiden Name if applicable)

Address – Street Name and Number (physical location)

City, State, Zip Code

Date of Birth – Month, Day, and Year\*

Social Security Number

Status: a citizen or national of the United States

a lawful Permanent Resident\*\*

an alien authorized to work\*\*

Employee's Signature

Date Section 1 completed by employee

*\*If under 18 years of age, see Youth Employment*

*\*\*Additional information is needed for this status.*

**Section 2** (Employer Review and Verification – this section must be completed no later than the third day of work)

Examine one document from List A or examine one document from List B and one document from List C\*\*\*

Certify when employee began employment

Signature of Employer or Authorized Representative

Print Name and Title of person verifying

Business or Organization Name and Address (Street Name and Number, City, State, Zip Code)

Date Section 2 completed by person verifying

*\*\*\*A complete list of acceptable documents is located on the reverse side of the I-9 form.*

**Common Problem Areas** – We have experienced a few problem areas on the I-9 form and ask that staff responsible for completing them pay close attention to the following concerns:

1. The I-9 form is not completed and/or verified in the allotted time frame.
2. The I-9 form is not completed in ink.
3. The date of birth is incomplete or incorrect.
4. The box containing the three eligibility status types is incomplete.
5. The employee does not sign and/or date the form.
6. The verifying person does not complete, sign and/or date the form.
7. The date the employee began employment is not completed.

You may copy an I-9 form as long as it is copied in duplex mode.

**FORM W-4** All new employees must complete a Form W-4. Current employees only need to complete a new W-4 if they are changing federal tax status. Due to changes in The New Hire Reporting Law, P.O. Box numbers are not allowed, we **must** have physical location addresses. Please use only current year Form W-4. If you need a supply, you can contact the offices listed below:

Payroll	2-1400
Human Resources	2-0500
Internal Revenue Service	1-800-829-3676
Internal Revenue Service Web Page	<a href="http://www.irs.ustreas.gov/">http://www.irs.ustreas.gov/</a>

You should submit only the Form W-4. The employee should retain the work sheet and instructions. General Form W-4 questions can be directed to any of the above-mentioned offices. For more specific information on withholding matters, call the IRS or your personal tax advisor.

*Non-resident Alien –  
Special Instructions for  
Form W-4*

Form W-4 is used by NRA employees to claim the personal exemption associated with U.S. Federal tax withholdings, but not to claim a tax treaty exemption

IRS has provided special instructions for Nonresident alien employees to use when completing the Form W-4. Do not use the Personal Allowances Worksheet (IRS Form W4 - page1) or the Deductions and Adjustments Worksheet (IRS Form W4 - page2). Nonresident alien employees are required by the IRS to use instructions found in Publication 15 – Employer’s Tax Guide (Circular E) – page 15 and also found in IRS Publication 515 - Withholding of Tax on Nonresident Aliens and Foreign Entities. Find these instructions outlined here:

- Box 1 – Full name and address
- Box 2 – Social Security Number
- Box 3 – Request withholding as “single”, regardless of actual marital status
- Box 5 – Total number of Allowance: Claim only “1” allowance (except if from Canada, Mexico, South Korea, or a U.S. National.)
- Line 6 – Additional Amount; Write “Nonresident Alien” or “NRA” above the dotted line. \*
- Box 7 – Exemption; Leave Blank (NRA’s are not eligible to claim exemption from income tax withholding).
- Remember to sign and date the form otherwise it cannot be accepted as valid.

6:\* *Note:* NRA employees are no longer required to request an additional withholding amount, but they can choose to have an additional amount withheld if they desire with an entry in Box 6, instead the calculation for tax withholding excludes the standard deduction value.

Return the completed IRS Form W-4 to the Campus Payroll Office. Upon receipt of the completed form, the Campus Payroll Office will code the change to be effective for the next payroll cycle.

These instructions restrict a non-resident alien's filing status, generally limit the number of allowable exceptions, and require additional tax to be withheld because a non-resident alien cannot claim the standard deduction. Additional information is available at the Office of International Students and Scholars Web Page - <http://www.unh.edu/oiss/>.

*Student and Business  
Apprentices from India*

Students and business apprentices who are eligible for the benefit of Article 21(2) of the United States-India Income Tax Treaty can claim additional withholding allowances on *Line 5* for the standard deduction and their spouses. They can claim an additional withholding allowance for each dependent not admitted to the United States on F-2, J-2, or M-2 visas. They do not have to request additional withholding on *Line 6*.

**YOUTH EMPLOYMENT** Listed below are some quick and easy rules to keep in mind when hiring youth at UNH. Youth Employment Certificates are obtained from the youth's school system. For the complete Chapter, visit the State of New Hampshire web pages at <http://www.labor.state.nh.us/>

- No one under the age of 14 may be hired under any circumstances
- No one under the age of 16 may be hired without prior approval of Human Resources
- Youths 14 and 15 years old must provide a youth employment certificate signed by the parent or legal guardian
- Youths 16 and 17 years old must provide the "State of New Hampshire Proof of Permission for the Employment of a Youth age 16 or 17 form" permitting employment.

**NAME AND/OR HOME  
ADDRESS CHANGES**

If an employee changes their name or moves during the year, a Change of Name and/or Permanent Mailing Address form needs to be completed and returned to Human Resources. It is important that this form be completed at the time of the move, do not wait until telephone directory time or the end of the year. This will ensure that we have the appropriate information on file.

**CAMPUS ADDRESS  
CHANGES**

It is important that Human Resources be notified when an entire department moves to a different location on campus. This enables us to update each persons personnel record so that pay checks/stubs and other campus mail will be forwarded to the correct location. We need a list of everyone in the department, their social security number, building name and code for their new location.