



To: All Re-hires

Welcome back to Postier & Jaeckle Corp., please answer the following questions so that we have the most current information on file:

- 1.) **Has your mailing address and/or phone number changed since you last worked for P&J?**
 Yes No

If yes, please provide us with your new address and/or phone number:

- 2.) **Direct deposit is the preferred method for payroll checks at P&J.**
 Were you paid by direct deposit the last time you worked for P&J? Yes No
Has your bank account information changed? Yes No

If yes, please fill out the attached direct deposit form and provide us with a voided check.

Checks will be deposited into the account that we have on file regardless of how long ago you last worked for our company, if you do not change the account.

If you were not previously on direct deposit, we encourage you to complete the attached direct deposit Form to begin utilizing it. If you are unwilling to use direct deposit, please indicate the reason.

Check all that Apply:

- Do not have checking or savings account
- Never had direct deposit and need more information
- Do not like direct deposit and do not wish to participate

- 3.) Please fill out the attached W-4 with your current exemptions.

- 4.) Local Union _____ Classification _____

If you have any questions, please do not hesitate to ask.

Signature

Print Name **Date:** _____

Form W-4 (2017)

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

Exemption from withholding. If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2017 expires February 15, 2018. See Pub. 505, Tax Withholding and Estimated Tax.

Note: If another person can claim you as a dependent on his or her tax return, you can't claim exemption from withholding if your total income exceeds \$1,050 and includes more than \$350 of unearned income (for example, interest and dividends).

Exceptions. An employee may be able to claim exemption from withholding even if the employee is a dependent, if the employee:

- Is age 65 or older,
- Is blind, or
- Will claim adjustments to income; tax credits; or itemized deductions, on his or her tax return.

The exceptions don't apply to supplemental wages greater than \$1,000,000.

Basic instructions. If you aren't exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you can claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 505 for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 505 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 505 for details.

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

Check your withholding. After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2017. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Future developments. Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted at www.irs.gov/w4.

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A _____
B	Enter "1" if: { • You're single and have only one job; or • You're married, have only one job, and your spouse doesn't work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. }	B _____
C	Enter "1" for your spouse . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.)	C _____
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D _____
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E _____
F	Enter "1" if you have at least \$2,000 of child or dependent care expenses for which you plan to claim a credit	F _____
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. • If your total income will be less than \$70,000 (\$100,000 if married), enter "2" for each eligible child; then less "1" if you have two to four eligible children or less "2" if you have five or more eligible children. • If your total income will be between \$70,000 and \$84,000 (\$100,000 and \$119,000 if married), enter "1" for each eligible child.	G _____
H	Add lines A through G and enter total here. (Note: This may be different from the number of exemptions you claim on your tax return.) ▶	H _____
	For accuracy, complete all worksheets that apply. { • If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2. • If you are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$50,000 (\$20,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld. • If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.	

----- Separate here and give Form W-4 to your employer. Keep the top part for your records. -----

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate		OMB No. 1545-0074
▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.				2017
1	Your first name and middle initial	Last name	2 Your social security number	
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note: If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.		
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>		
5	Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)	5		
6	Additional amount, if any, you want withheld from each paycheck	6	\$	
7	I claim exemption from withholding for 2017, and I certify that I meet both of the following conditions for exemption. • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶			
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.				
Employee's signature (This form is not valid unless you sign it.) ▶		Date ▶		
8	Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)	9	Office code (optional)	10 Employer identification number (EIN)

This form only needs to be filled out if your NYS deductions are different from your Federal W-4 Deductions



Department of Taxation and Finance

Employee's Withholding Allowance Certificate

New York State • New York City • Yonkers

IT-2104

First name and middle initial	Last name	Your social security number
Permanent home address (number and street or rural route)		Apartment number
City, village, or post office		State ZIP code
Are you a resident of New York City? Yes <input type="checkbox"/> No <input type="checkbox"/> Are you a resident of Yonkers? Yes <input type="checkbox"/> No <input type="checkbox"/>		Single or Head of household <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher single rate <input type="checkbox"/> <small>Note: If married but legally separated, mark an X in the <i>Single or Head of household</i> box.</small>
Complete the worksheet on page 3 before making any entries. 1 Total number of allowances you are claiming for New York State and Yonkers, if applicable (from line 17) 1 <input style="width: 50px;" type="text"/> 2 Total number of allowances for New York City (from line 28) 2 <input style="width: 50px;" type="text"/>		
Use lines 3, 4, and 5 below to have additional withholding per pay period under special agreement with your employer. 3 New York State amount 3 <input style="width: 50px;" type="text"/> 4 New York City amount 4 <input style="width: 50px;" type="text"/> 5 Yonkers amount 5 <input style="width: 50px;" type="text"/>		

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

Employee's signature	Date
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Penalty – A penalty of \$500 may be imposed for any false statement you make that decreases the amount of money you have withheld from your wages. You may also be subject to criminal penalties.

Employee: detach this page and give it to your employer; keep a copy for your records.

Employer: Keep this certificate with your records.

Mark an **X** in box A and/or box B to indicate why you are sending a copy of this form to New York State (see instructions):

A Employee claimed more than 14 exemption allowances for NYS A

B Employee is a new hire or a rehire ... B First date employee performed services for pay (mm-dd-yyyy) (see instr.):

Are dependent health insurance benefits available for this employee? Yes No

If Yes, enter the date the employee qualifies (mm-dd-yyyy):

Employer's name and address (Employer: complete this section only if you are sending a copy of this form to the NYS Tax Department.)	Employer identification number
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Instructions

Changes effective for 2017

Form IT-2104 has been revised for tax year 2017. The worksheet on page 3 and the charts beginning on page 4, used to compute withholding allowances or to enter an additional dollar amount on line(s) 3, 4, or 5, have been revised. If you previously filed a Form IT-2104 and used the worksheet or charts, you should complete a new 2017 Form IT-2104 and give it to your employer.

Who should file this form

This certificate, Form IT-2104, is completed by an employee and given to the employer to instruct the employer how much New York State (and New York City and Yonkers) tax to withhold from the employee's pay. The more allowances claimed, the lower the amount of tax withheld.

If you do not file Form IT-2104, your employer may use the same number of allowances you claimed on federal Form W-4. Due to differences in tax law, this may result in the wrong amount of tax withheld for New York State, New York City, and Yonkers. Complete Form IT-2104 each year and file it with your employer if the number of allowances you may claim

is different from federal Form W-4 or has changed. Common reasons for completing a new Form IT-2104 each year include the following:

- You started a new job.
- You are no longer a dependent.
- Your individual circumstances may have changed (for example, you were married or have an additional child).
- You moved into or out of NYC or Yonkers.
- You itemize your deductions on your personal income tax return.
- You claim allowances for New York State credits.
- You owed tax or received a large refund when you filed your personal income tax return for the past year.
- Your wages have increased and you expect to earn \$107,650 or more during the tax year.
- The total income of you and your spouse has increased to \$107,650 or more for the tax year.
- You have significantly more or less income from other sources or from another job.
- You no longer qualify for exemption from withholding.

Use additional form if you want to split deposit between your checking and savings account



POSTLER & JAECKLE CORP. DIRECT DEPOSIT AUTHORIZATION FORM:

I hereby consent to and Authorize Postler & Jaeckle Corp., to deposit my NET WAGES into the account in my name, at the bank indicated below, and authorize bank to credit such amounts to:

INDICATE TYPE OF ACCOUNT: _____ CHECKING _____ SAVINGS

NAME OF BANK OR SAVINGS ASSOCIATION

BRANCH

CITY / STATE ZIP

|: _____ |:

BANK ROUTING AND TRANSIT NUMBER

(this is a 9-digit number between the |: symbols prior to the account # at bottom of check)

ACCOUNT NUMBER

My company is authorized to make withdrawal on this account to adjust any over-deposit which it has caused to be made. This authorization is to remain in full force and effect for the duration of my employment, or until the company may wish to discontinue the service, or until company has received written notification from me of its termination in such time and manner as to afford company and bank a reasonable opportunity to act on it.

Employee Signature

Employee Name (**Print**)

Date

Social Security Number

Employee #

STAPLE VOIDED CHECK HERE



Health Insurance Marketplace Notice

Pursuant to the Affordable Care Act, regardless of whether you have health coverage, we are required to notify you regarding the new Health Insurance Marketplace, otherwise known as the Exchange. **If you have health coverage through one of our collectively bargained agreements, you are not subject to penalty nor are you required to purchase other health insurance coverage, through the Marketplace or otherwise and there is nothing that you have to do to comply with the Affordable Care Act. Your Union's Health Fund provides high quality comprehensive coverage to its participants and their families.**

The Marketplace is designed to help individuals without health coverage (and individuals who are eligible for coverage that does not meet certain standards) find health insurance that meets their needs and fits their budget. Open enrollment for health insurance coverage through the Marketplace begins in October 2013 for coverage starting January 1, 2014.

A person may be eligible for a premium tax credit under section 36B of the internal Revenue Code if that person purchases a qualified health plan through the Marketplace. However, if a person has an offer of health coverage from their employer that meets certain standards, the person will not be eligible for a tax credit through the Marketplace and may wish to enroll in their employer's health plan. Specifically, if the cost of a plan from an employer that would cover the employee (and not any other members of the person's family) does not exceed 9.5% of the person's household income for the year, and if the coverage meets the "minimum value" standard set by the Affordable Care Act, that person will not be eligible for any tax credit to purchase coverage through the Marketplace.¹

Note: If you purchase a health plan through the Marketplace instead of accepting health coverage offered by your employer, then you may lose the employer contribution (if any) to the employer offered coverage. Also, this employer contribution – as well as your employee contribution, if any, to employer-offered coverage – is often excluded from income for Federal and State income tax purposes. Your payments for coverage through the Marketplace are made on an after-tax basis.

You may visit **HealthCare.gov** for more information regarding the new Health Insurance Marketplace, including contact information for a Marketplace in your area. **Remember, if you have health coverage under one of our collectively bargained agreements, there is nothing that you need to do to comply with the Affordable Care Act. This notice is for informational purposes only.**

¹An employer-sponsored health plan meets the "minimum value standard" if the plan's share of the total allowed benefit costs covered by the plan is no less than 60 percent of such costs.



**Notice and Acknowledgement of Pay Rate and Payday
Under Section 195.1 of the New York State Labor Law
Notice for Collectively Bargained Employees**

1. Employer Information

Name:

Postler & Jaeckle Corp.

Doing Business As (DBA) Name(s)

FEIN (optional):

16-0874552

Physical Address:

615 South Avenue
Rochester, NY 14620

Mailing Address:

615 South Avenue
Rochester, NY 14620

Phone:

585-546-7450

2. Notice given:

- At hiring
 On or before February 1
 Before a change in pay rate(s),
allowances claimed or payday

LS 54 (03/11)

3. Your rate of pay will be the agreed upon rate based on the collectively bargained agreement you are signatory to. Schedules are available upon request.

4. Allowances taken:

- None
 Meals _____ per hour
 Meals _____ per meal
 Lodging _____
 Other _____

5. Regular Payday: Thursday

6. Pay is:

- Weekly
 Bi-Weekly
 Other

7. Overtime Pay Rate:

This is 1½ times the worker's regular rate, with few exceptions.)

8. Employee Acknowledgement:

On this day I have been notified of my pay rate, overtime rate (if eligible), allowances, and designated payday on the date given below. I told my employer what my primary language is.

Check one:

I have been given this notice in English because it is my primary language.

My primary language is _____. I have been given this notice in English only, because the Department of Labor does not yet offer a pay notice in my primary Language.

Employee Signature

Date

Elisabeth P. Howard, Asst. Controller

Preparer's Name and Title

The employee must receive a signed copy of this form. The employer must keep the original for 6 years.