

Dues Check-off Authorization

I hereby authorize the Employer to deduct, from each of my checks, an amount equal to four and one-half percent (4.5%) of my gross income (and to forward that amount to the Union on a monthly basis) to cover my Union dues. This authorization is made voluntarily and remains in effect until I notify the Employer and the Union in writing to cease such deduction.

SIGNATURE

DATE

NAME (PRINT CLEARLY)

HOME ADDRESS

CITY

STATE

ZIP CODE

MOBILE PHONE*

HOME PHONE*

**By providing my mobile phone number, I understand that Local 13 may use automated calling technologies and/or text message me on my cellular phone on a periodic basis.*

PERSONAL EMAIL ADDRESS

PRESENT EMPLOYER

Contributions or gifts to IATSE Local 13 are not tax deductible as charitable contributions. However, they may be tax deductible as ordinary and necessary business expenses.

EMERGENCY CONTACT INFORMATION

Employee Name: _____

Contact Name (Primary Contact)		
Phone Number		
2nd Phone Number (If applicable)		
Relationship (Circle one)	Brother Daughter Ex-Spouse Father Mother Roommate	Sister Son Spouse/Dom Part Other Other Relative

Contact Name (If needed)		
Phone Number		
2nd Phone Number (If applicable)		
Relationship (Circle one)	Brother Daughter Ex-Spouse Father Mother Roommate	Sister Son Spouse/Dom Part Other Other Relative

Employee Signature

Date



Direct Deposit Authorization

I hereby authorize ASM Global/U.S. Bank Stadium and the financial institution shown below to deposit my pay directly to my account each payday and to initiate, if necessary, debit entries and adjustments for any credit entries made in error to my account. This authority will remain in effect until I file a new Authorization Form.

Name

Payroll ID or SS #

Bank Name: _____

Transit Routing #: _____

Account #: _____

Type of Acct: Checking or Savings Full Check ____ Partial \$ _____

CHECK ONE:

ADD I would like to participate in the Direct Deposit Program/Add additional accts, please deposit my pay to the account shown.

CHANGE I am currently receiving my pay through Direct Deposit, please update with my new banking information**

PAY CARD *Before choosing this option, please read the attached pre-enrollment disclosure form regarding terms, conditions, and fees associated with this option.*

REMOVE Please delete my direct deposit. I would like a live check

**Due to the time required for company and bank processing, allow one pay period for processing, do not close current bank account until the new deposit has gone through.

___/___/___

Employee Signature

Date

*****Attach Voided Check to back, No Deposit Slips*****



ASM ALCOHOL POLICY MEMO

ACKNOWLEDGMENT FORM

I have received and read a copy of the ASM Alcohol Policy Memo and the attached ASM Drug & Alcohol Abuse and Substance Abuse Policies and understand its contents. I understand that violations of these policies will lead to disciplinary action up to and including immediate termination of my employment.

NAME (please print): _____

SIGNATURE: _____

DATE: _____

FACILITY: ASM GLOBAL - U.S. BANK STADIUM

Employee's Withholding Certificate

Department of the Treasury
Internal Revenue Service

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.

2024

Step 1: Enter Personal Information	(a) First name and middle initial	Last name	(b) Social security number
	Address		Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

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 most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate

Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

Step 3: Claim Dependent and Other Credits	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):		
	Multiply the number of qualifying children under age 17 by \$2,000 \$ _____		
	Multiply the number of other dependents by \$500 \$ _____		
	Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here	3	\$ _____
Step 4 (optional): Other Adjustments	(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income	4(a)	\$ _____
	(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here	4(b)	\$ _____
	(c) Extra withholding. Enter any additional tax you want withheld each pay period	4(c)	\$ _____

Step 5: Sign Here	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.		
	Employee's signature (This form is not valid unless you sign it.)		Date

Employers Only	Employer's name and address	First date of employment	Employer identification number (EIN)



2024 W-4MN, Minnesota Withholding Allowance/Exemption Certificate

Employees

Complete Form W-4MN so your employer can withhold the correct Minnesota income tax from your pay. Consider completing a new Form W-4MN each year and when your personal or financial situation changes. If no Form W-4MN is in effect, the number of withholding allowances claimed will be zero.

First Name and Initial	Last Name	Social Security Number
Permanent Address		Marital Status (Check one): <input type="checkbox"/> Single; Married, but legally separated; or Spouse is a nonresident alien <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate
City	State ZIP Code	

Complete Section 1 OR Section 2, then sign the bottom and give the completed form to your employer.

Section 1 — Determining Minnesota Allowances

- A** Enter "1" if no one else can claim you as a dependent **A** _____
- B** Enter "1" if any of the following apply: **B** _____
 - You are single and have only one job
 - You are married, have only one job, and your spouse does not work
 - Your wages from a second job or your spouse's wages are \$1500 or less
- C** Enter "1" if you are married. Or 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 the number of dependents (other than your spouse or yourself) you will claim on your tax return. **D** _____
- E** Enter "1" if you will use the filing status Head of Household (see instructions). **E** _____
- F** Add steps A through E. If you plan to itemize deductions on your 2024 Minnesota income tax return, you may also complete the Itemized Deductions and Additional Income Worksheet. . . . **F** _____

1 Minnesota Allowances. Enter Step F from Section 1 above or Step 10 of the Itemized Deductions Worksheet **1** _____

2 Additional Minnesota withholding you want deducted for each pay period (see instructions) 2 \$ _____

Section 2 — Exemption From Minnesota Withholding

Complete Section 2 if you claim to be exempt from Minnesota income tax withholding (see Section 2 instructions for qualifications). If applicable, check one box below to indicate why you believe you are exempt:

- A** I meet the requirements and claim exempt from both federal and Minnesota income tax withholding
- B** Even though I did not claim exempt from federal withholding, I claim exempt from Minnesota withholding, because:
 - I had no Minnesota income tax liability last year
 - I received a refund of all Minnesota income tax withheld
 - I expect to have no Minnesota income tax liability this year
- C** All of these apply:
 - My spouse is a military service member assigned to a military location in Minnesota
 - My domicile (legal residence) is in another state
 - I am in Minnesota solely to be with my spouse. My state of domicile is _____
- D** I am an American Indian that resides and works on a reservation for which I am enrolled (see instructions).
 Enter the reservation name: _____
 Enter your Certificate of Degree of Indian Blood (CDIB)/Enrollment number: _____
- E** I am a member of the Minnesota National Guard or an active-duty U.S. military member and claim exempt from Minnesota withholding on my military pay
- F** I receive a military pension or other military retirement pay as calculated under U.S. Code, title 10, sections 1401 through 1414, 1447 through 1455, and 12733, and I claim exempt from Minnesota withholding on this retirement pay

I certify that all information provided in Section 1 OR Section 2 is correct. I understand there is a \$500 penalty for filing a false Form W-4MN.

Employee's Signature	Date	Daytime Phone Number
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Employees: Give the completed form to your employer.

Employers

See the employer instructions to determine if you must send a copy of this form to the Minnesota Department of Revenue. If required, enter your information below and mail this form to the address in the instructions. (Incomplete forms are considered invalid.) We may assess a \$50 penalty for each required Form W-4MN not filed with us. Keep a copy for your records.

Name of Employer	Minnesota Tax ID Number	Federal Employer ID Number (FEIN)
Address	City	State ZIP Code



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 <i>(Family Name)</i>		First Name <i>(Given Name)</i>		Middle Initial	Other Last Names Used <i>(if any)</i>	
Address <i>(Street Number and Name)</i>			Apt. Number	City or Town		State ZIP Code
Date of Birth <i>(mm/dd/yyyy)</i>	U.S. Social Security Number □□□□ - □□ - □□□□		Employee's E-mail Address		Employee's Telephone Number	

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

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

<input type="checkbox"/> 1. A citizen of the United States	
<input type="checkbox"/> 2. A noncitizen national of the United States <i>(See instructions)</i>	
<input type="checkbox"/> 3. A lawful permanent resident (Alien Registration Number/USCIS Number): _____	
<input type="checkbox"/> 4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy): _____ Some aliens may write "N/A" in the expiration date field. <i>(See instructions)</i>	
<p><i>Aliens authorized to work must provide only one of the following document numbers to complete Form I-9: An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign Passport Number.</i></p> <p>1. Alien Registration Number/USCIS Number: _____ OR 2. Form I-94 Admission Number: _____ OR 3. Foreign Passport Number: _____ Country of Issuance: _____</p>	
QR Code - Section 1 Do Not Write In This Space	

Signature of Employee	Today's Date <i>(mm/dd/yyyy)</i>
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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 <i>(mm/dd/yyyy)</i>	
Last Name <i>(Family Name)</i>		First Name <i>(Given Name)</i>	
Address <i>(Street Number and Name)</i>		City or Town	State ZIP Code

Employer Completes Next Page

Employee Notice

1. Employee:	Address:
Phone number:	Email address:
Date employment began:	
2. Legal name of employer: ASM Global - SMG	Main office/principal place of business address: 1005 4 th St S Minneapolis, MN 55415
Phone number: 612.777.8725	Email address: hr@usbankstadium.com
Operating name of employer (if different):	
Mailing address (if different):	
3. Employment status (exempt or non-exempt): Non-Exempt	
<input type="checkbox"/> Employee is exempt from: <input type="checkbox"/> minimum wage <input type="checkbox"/> overtime <input type="checkbox"/> other provisions of Minnesota Statutes 177	
Legal basis for exemption:	
<input checked="" type="checkbox"/> Employee is non-exempt (entitled to overtime, minimum wage, other protections under Minn. Stat. 177)	
4. Rate or rates of pay: see rate sheet, attached.	
Paid by: Hour <input checked="" type="checkbox"/> Shift <input type="checkbox"/> Day <input type="checkbox"/> Week <input type="checkbox"/> Salary <input type="checkbox"/> Piece <input type="checkbox"/> Commission <input type="checkbox"/> Other method <input type="checkbox"/>	
Overtime is owed after: 8 hours in a day or 40 hours in work week (Saturday-Friday)	
Allowances claimed:	
\$ _____ per meal for meal allowance (max = 60% of one hour of adult minimum wage per meal)	
\$ _____ per day for lodging allowance (max = 75% of one hour of adult minimum wage per day) (or fair market value)	
5. Leave benefits available:	
<input checked="" type="checkbox"/> Sick leave <input type="checkbox"/> Paid vacation <input type="checkbox"/> Other paid time off	
How benefits are accrued: 1 hour sick time per 30 hours worked	
Terms of use: Sick and Safe Time must be used in accordance with the Minneapolis City Ordinance. Employee must have completed 90 days of employment. Must be used in 1 hour increments, payable at the employee's regular rate of pay.	
6. Deductions that may be made from employee's pay and amounts: Applicable federal, state, and municipal taxes, garnishments and other deductions authorized in writing by the employee. Union dues at 4.5%.	
7. Number of days in the pay period: 14	Regularly scheduled payday: Every other Friday
Date employee will receive first payment of wages earned:	
8. Other information relevant to this position:	
I, the employee, have received a copy of this notice: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Employer signature <i>Beth Paulson</i>	Date _____
Employee signature _____	Date _____

CBA RATES IATSE LOCAL 13 - ASM GLOBAL/U.S. BANK STADIUM

Section 9. Wages:

Position Information from Contract	7/1/22-6/30/23	7/1/23-6/30/24	7/1/24-6/30/25
Crew Chief/Department Head	\$34.72	\$35.77	\$36.84
Climbing Hand* up to 30 feet	\$34.72	\$35.77	\$36.84
Hand/Wardrobe	\$29.46	\$30.35	\$31.26
Lead Rigger	\$51.05	\$52.58	\$54.16
Rigger/High Pay under 120 feet	\$48.65	\$50.11	\$51.61
Rigger/High Pay under 120 feet with SPRAT certification	\$59.15	\$60.92	\$62.75
Rigger/High Pay 120 feet and over	\$54.65	\$56.29	\$57.98
Rigger/High Pay 120 feet and over with SPRAT certification	\$65.15	\$67.11	\$69.12
Rigger Performing Ground Rigger Work if at the time possesses either Arena Rigger or Theatre Rigger certification through the Entertainment Technician Certification Program	\$48.65	\$50.11	\$51.61
Climbing Hand* 30 feet to 120 feet	\$48.65	\$50.11	\$51.61
Climbing Hand* 120 feet and over	\$54.65	\$56.29	\$57.98
Loader, Fork Ops, Ground Rigger, Wardrobe Fabricator	\$31.86	\$32.81	\$33.80
Hair Stylist, Make-up Artist, Stitcher	\$33.74	\$34.75	\$35.79
Spot Op	\$30.05	\$30.95	\$31.88
Truss Spot Op	\$31.27	\$32.21	\$33.17
Tier 1 Operator**	\$52.52	\$54.10	\$55.72
Tier 2 Operator***	\$42.97	\$44.25	\$45.58
Camera Op	\$50.14	\$51.64	\$53.19

* Climbing Hand. The Climbing Hand typically has the same tasks and duties as a Hand but with the requirements (i) of having a safety harness for completing work at a height of up to thirty feet, and (ii) that it is mandatory to complete the climb to the end regardless of its height.

** Tier 1 positions: Technical Director, EVS, Graphics Lead, LED Lead, A1, V1, EIC, and IPTV Lead.

*** Tier 2 positions: A/V Tech, A2, Graphics Operator, LED Operator, Graphics Assistant/Stats, Tape/Archive, IPTV Operator, and Editor

CONFIDENTIAL VOLUNTARY QUESTIONNAIRE

As an equal opportunity employer and government contractor, we are obligated by Federal regulations to monitor our employment practices to ensure nondiscrimination, measure the effectiveness of our affirmative action program and produce required reports. To assist in this process, you are invited to complete this questionnaire which will be greatly appreciated.

You are **NOT** required by law to provide the information requested. If you elect to provide the data, it will be detached from your application, be kept confidential, and used only in accordance with government regulations and Affirmative Action Policy. Refusal to provide this data will not adversely affect consideration for employment.

- Race/Ethnic Group Hispanic or Latino White (not Hispanic or Latino)
- Black or African American (not Hispanic or Latino)
- Asian (not Hispanic or Latino)
- Native Hawaiian or Other Pacific Islander (not Hispanic or Latino)
- American Indian or Alaskan Native (not Hispanic or Latino)
- Two or more races (not Hispanic or Latino)

Gender: Male Female

VETERANS STATUS

1. Served on active duty during any war, campaign, or expedition for which a campaign badge was authorized?
 _____ YES _____ NO
2. Received the Armed Forces Service Medal? _____ YES _____ NO
3. Recently separated Veteran (discharged or released from active duty within 3 years)? _____ YES _____ NO
4. Disabled Veteran? _____ YES _____ NO

NAME (please print) _____

Signature _____ Date: _____

Voluntary Self-Identification of Disability

Form CC-305
Page 1 of 1

OMB Control Number 1250-0005
Expires 05/31/2023

Name: _____
Employee ID: _____
(if applicable)

Date: _____

Why are you being asked to complete this form?

We are a federal contractor or subcontractor required by law to provide equal employment opportunity to qualified people with disabilities. We are also required to measure our progress toward having at least 7% of our workforce be individuals with disabilities. To do this, we must ask applicants and employees if they have a disability or have ever had a disability. Because a person may become disabled at any time, we ask all of our employees to update their information at least every five years.

Identifying yourself as an individual with a disability is voluntary, and we hope that you will choose to do so. Your answer will be maintained confidentially and not be seen by selecting officials or anyone else involved in making personnel decisions. Completing the form will not negatively impact you in any way, regardless of whether you have self-identified in the past. For more information about this form or the equal employment obligations of federal contractors under Section 503 of the Rehabilitation Act, visit the U.S. Department of Labor's Office of Federal Contract Compliance Programs (OFCCP) website at www.dol.gov/ofccp.

How do you know if you 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:*

- Autism
- Autoimmune disorder, for example, lupus, fibromyalgia, rheumatoid arthritis, or HIV/AIDS
- Blind or low vision
- Cancer
- Cardiovascular or heart disease
- Celiac disease
- Cerebral palsy
- Deaf or hard of hearing
- Depression or anxiety
- Diabetes
- Epilepsy
- Gastrointestinal disorders, for example, Crohn's Disease, or irritable bowel syndrome
- Intellectual disability
- Missing limbs or partially missing limbs
- Nervous system condition for example, migraine headaches, Parkinson's disease, or Multiple sclerosis (MS)
- Psychiatric condition, for example, bipolar disorder, schizophrenia, PTSD, or major depression

Please check one of the boxes below:

- Yes, I Have A Disability, Or Have A History/Record Of Having A Disability
- No, I Don't Have A Disability, Or A History/Record Of Having A Disability
- I Don't Wish To Answer

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.

For Employer Use Only

Employers may modify this section of the form as needed for recordkeeping purposes.

For example:

Job Title: _____ Date of Hire: _____

This document contains important information about your employment. Check the box at left to receive this information in this language.

Spanish/Español	Este documento contiene información importante sobre su empleo. Marque la casilla a la izquierda para recibir esta información en este idioma.
Hmong/Hmoob	Daim ntawv no muaj cov xov tseem ceeb hais txog thaum koj ua hauj lwj. Khij lub npauv ntawm sab laug yog koj xav tau cov xov tseem ceeb no txhais ua lus Hmoob.
Vietnamese/Việt ngữ	Tài liệu này chứa thông tin quan trọng về việc làm của quý vị. Đánh dấu vào ô bên trái để nhận thông tin này bằng Việt ngữ.
Simp. Chinese/简体中文	本文件包含与您的雇用相关的重要信息。勾选左边的方框将接收以这种语言提供的信息。
Russian/русский	Данный документ содержит важную информацию о вашем трудоустройстве. Отметьте галочкой квадрат слева для получения этой информации на данном языке.
Somali/Soomaali	Dokumentigan waxaa ku qoran macluumaad muhiim ah oo ku saabsan shaqadaada. Calaamadi sanduuqan haddii aad rabto inaad macluumaadkan ku hesho luqaddan.
Laotian/ລາວ	ເອກະສານນີ້ມີຂໍ້ມູນທີ່ສໍາຄັນກ່ຽວກັບການຈັດງານຂອງທ່ານ. ກວດເບິ່ງກ່ອງທີ່ຢູ່ເບື້ອງຊ້າຍເພື່ອຮັບຂໍ້ມູນນີ້ໃນພາສາລາວ.
Korean/한국어	이 문서에는 귀하의 고용 형태에 관련된 중요한 정보가 담겨있습니다. 이 언어로 이 정보를 받기를 원하시면 왼쪽 상자에 체크하여 주세요.
Tagalog/Tagalog	Ang dokumentong ito ay nagtataglay ng mahalagang impormasyon tungkol sa iyong pagtatrabaho. Lagyan ng tsek ang kahon sa kaliwa upang matanggap ang impormasyong ito sa wikang ito.
Oromo/Oromoo	Waraqaan kun waayee hojii keetii odeeffannoo barbaachisoo ta’an qabatee jira. Saaxinnii karaa bitaatti argamu kana irratti mallattoo godhi yoo afaan Kanaan barreeffama argachuu barbaadde.
Amharic/አማርኛ	ይህ ደብዳቤ ለደብዳቤዎን በሚመለከት አስፈላጊ መረጃ የያዘ ነው። ይህንን ደብዳቤ በስተግራ በኩል ባለው ቋንቋ ተተርጉሞ እንዲሰጥ ከፈለጉ በዛው በስተግራ በኩል ባለው ሳጥን ውስጥ ምልክት ያድርጉ።
Karen/ကညီကျိာ်	လၢ်တီၢ်လၢ်စိတခါအံၤဟံၣ်တၢ်ဂ့ၢ်တၢ်ကျိၢ်အကျိၢ်လၢအတၢ်သးဒီးန့ၢ်တၢ်ဖဲတၢ်မၤန့ၢ်လီၤ. တၢ်န့ၢ်တၢ်သးလၢအတၢ်တကၤလၢတၢ်ကဒီးန့ၢ်တၢ်ဂ့ၢ်တၢ်ကျိၢ်လၢကျိၢ်တခါအံၤအဂီၢ်တက့ၢ်.
Arabic/العربية	يحتوي هذا المستند على معلومات مهمة حول عملك. ضع علامة في المربع على اليمين للحصول على هذه المعلومات في هذه اللغة.

Translation providers approved by the Minnesota Department of Administration

Betmar Languages, Inc. 6260 Hwy. 65 N.E. Minneapolis, MN 55432 763-572-9711 best@betmar.com	The Bridge World Language Center, Inc. 110 Second Street S., #308 Waite Park, MN 56387 320-259-9239 mini@bridgelanguage.com	Fox Translation Services 1152 Mae Street, #122 Hummelstown, PA 17033 866-369-1646 or 407-733-3720 dina@foxfoxcasemanagement.com
Global Translation and Interpreter 913 E. Franklin Ave., #206 Minneapolis, MN 55404 612-722-1244 sandor@globaltranslations.com	Latin American Translators Network, Inc. 1720 Peachtree Street N.W., #532 Atlanta, GA 30309 800-943-5286, ext. 8641, translations@latn.com 800-943-5286, ext. 8620, idenis@latn.com	Latitude Prime, LLC 80 S. Eighth Street, #900 Minneapolis, MN 55402 888-341-9080, ext. 501 elle@latitude.com
Lingualinx Language Solutions, Inc. 433 River Street, #6001 Troy, NY 12180 518-388-9000 abartlett@lingualinx.com	Prisma International, Inc. 1128 Harmon Place, #310 Minneapolis, MN 55403 612-349-3111 jromano@prisma.com	Swits, LTD 110 S. Third Street Delavan, WI 53115 262-740-2590 translations@swits.us

U.S. Bank Focus Card™ Pre-Acquisition Disclosure
 Program Number: 87265212
 Reference Date: July 2018

You have options as to how you receive your payments, including direct deposit to your bank account or this prepaid card. Ask your employer for available options and select your option.			
Monthly fee	Per purchase	ATM withdrawal	Cash reload
\$0	\$0	\$0 in-network \$1.75 out-of-network	\$5.95*
ATM Balance Inquiry (in-network or out-of-network)		\$0 or \$1.00	
Customer Service (automated or live agent)		\$0 per call	
Inactivity (after 90 days with no transactions)		No fee for Minnesota Employees	
<p>We charge 4 other types of fees.</p> <p>*This fee can be lower or charged differently depending on how and where this card is used and your state of employment or residence. See the accompanying Fee Schedule for free ways to access your funds and balance information.</p> <p>No overdraft/credit feature. Your funds are eligible for FDIC insurance.</p> <p>For general information about prepaid accounts, visit cfpb.gov/prepaid. Find details and conditions for all fees and services inside the card package or call 1-877-474-0010 or visit usbankfocus.com.</p>			

U.S. Bank Focus Card™ Fee Schedule

Program Number: 87265212

Effective Date: July 2018

All fees	Amount	Details
Add money		
Check Reload	5% or \$5.00 min.	This is not our fee and is subject to change. Fee of up to 5% of check value may apply when cashing a check to load your card at Ingo Money. Money in Minutes - 2% (pre-printed payroll or gov't checks) or 5% (all other checks), minimum \$5.00. Money in 10 Days - no fee. Fee is deducted from check value. Go to ingomoney.com for more information.
Cash Reload – Visa Readylink	Varies by retailer	Third party fee may apply when reloading your card at a Visa Readylink network. Fee is paid to third party at the time of reload. Go to usa.visa.com/pay-with-visa/cards/services-locator.html for locations.
Cash Reload – GreenDot	\$5.95	This is not our fee and is subject to change. Fee of up to \$5.95 may apply when reloading your card at GreenDot®. Fee is paid to third party at the time of reload. Go to greendot.com for more information.
Get cash		
ATM Withdrawal (in-network)	\$0	This is our fee per withdrawal. “In-network” refers to the U.S. Bank or MoneyPass® ATM networks. Locations can be found at usbank.com/locations or moneypass.com/atm-locator .
ATM Withdrawal (out-of-network)	\$1.75	This is our fee per withdrawal. “Out-of-network” refers to all the ATMs outside of the U.S. Bank or MoneyPass ATM networks. You may also be charged a fee by the ATM operator even if you do not complete a transaction.
Teller Cash Withdrawal	\$0	This is our fee for when you withdraw cash from your card from a teller at a bank or credit union that accepts Visa®.
Information		
ATM Balance Inquiry (in-network)	\$0	This is our fee per inquiry. “In-network” refers to the U.S. Bank or MoneyPass ATM networks. Locations can be found at usbank.com/locations or moneypass.com/atm-locator .
ATM Balance Inquiry (out-of-network)	\$1.00	This is our fee per inquiry. “Out-of-network” refers to all the ATMs outside of the U.S. Bank or MoneyPass ATM networks. You may also be charged a fee by the ATM operator.

Using your card outside the U.S.		
International Transaction	3%	This is our fee which applies when you use your card for purchases at foreign merchants and for cash withdrawals from foreign ATMs and is a percentage of the transaction dollar amount, after any currency conversion. Some merchant and ATM transactions, even if you and/or the merchant or ATM are located in the United States, are considered foreign transactions under the applicable network rules, and we do not control how these merchants, ATMs and transactions are classified for this purpose. For Connecticut, Illinois and Pennsylvania workers, all international purchase fees are waived.
International ATM Withdrawal	\$3.00	This is our fee per withdrawal. You may also be charged a fee by the ATM operator even if you do not complete a transaction.
International ATM Balance Inquiry	\$1.00	This is our fee per inquiry. You may also be charged a fee by the ATM operator.
Other		
Card Replacement	\$5.00	This is our fee per replacement of your card, whether mailed to you with standard delivery (up to 10 business days) or provided to you by your employer/sponsor. This fee is waived for your first card replacement in a 12-month period. This fee will be charged for each additional replacement during the same 12 months. For Connecticut, Hawaii and Pennsylvania workers, this fee is waived.
Card Replacement Expedited Delivery	\$10.00	This is our fee for expedited delivery (up to 3 business days) charged in addition to any Card Replacement fee.
Card Replacement Overnight Delivery	\$20.00	This is our fee for overnight delivery charged in addition to any Card Replacement fee.
Inactivity	\$2.00	This is our fee charged each month after you have not completed a transaction using your card for 90 consecutive days. For Connecticut, Illinois, and Pennsylvania workers, this fee will be waived for the first 12 months of inactivity (based on cardholder-initiated balance changing transactions). For Texas residents, this fee will not be charged after one year of inactivity. For Minnesota and Montana workers this fee is waived. For Hawaii workers, accounts with a balance of \$0.00 and no activity for more than 6 months may be closed.

Your funds are eligible for FDIC insurance up to \$250,000. FDIC insurance protects deposits from loss due to bank insolvency. See [fdic.gov/deposit/deposits/prepaid.html](https://www.fdic.gov/deposit/deposits/prepaid.html) for details.

No overdraft/credit feature.

Contact Cardholder Services by calling **1-877-474-0010**, by mail at P.O. Box 551617, Jacksonville, FL 32255 or visit [usbankfocus.com](https://www.usbankfocus.com).

For general information about prepaid accounts, visit [cfpb.gov/prepaid](https://www.cfpb.gov/prepaid). If you have a complaint about a prepaid account, call the Consumer Financial Protection Bureau at 1-855-411-2372 or visit [cfpb.gov/complaint](https://www.cfpb.gov/complaint).

Important information: Fee waivers for workers of a particular state are applied based on information from the sponsoring employer regarding your state of employment.

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CR-16606944

State-Specific Pre-Enrollment Disclosure

The following is important information about the U.S. Bank Focus Card™ program offered by your employer to you. If you are employed in **Connecticut, Hawaii, Illinois, Minnesota, New Hampshire, Pennsylvania, or Vermont**, the following disclosures are applicable. Additionally, please review the U.S. Bank Focus Cardholder Agreement and Fee Schedule provided to you by your employer for a complete list of terms and conditions and a complete list of fees associated with the card.

Payroll Options. You have options as to how you receive your pay, including the Focus Card. Use of the Focus Card is voluntary and you may change the method by which you receive your pay at anytime. Please see your employer for more details.

Access to Your Wages at No Charge. There are several ways to access your pay from the payroll card account without incurring fees. Domestic withdrawals at any in-network ATM, as indicated on your Fee Schedule, are always at no cost. In addition, there is no cost for domestic teller assisted cash withdrawals of up to your full net wages at any bank that is a member of the Visa® or Mastercard® network. You also may use your card to make purchases and pay bills wherever Visa or Mastercard cards are accepted, and many merchants provide cash back with purchases without fees. Foreign transactions may carry fees. Please note, there are transaction limits (including limits on withdrawals) on the Focus Card which protect you from potential fraud. In the event your balance exceeds the daily withdrawal limits and you would like to withdraw all your funds, please contact Cardholder Services at 877-474-0010.

Fees. The Focus Card offers many transactions and services at no cost. There are no fees for enrolling and participating in the program, receiving, and activating your first payroll card or accessing your wages as specified above. In addition, there are no overdraft or dormancy fees associated with your card. *Some transactions, services and methods of cash access may have fees.* The Cardholder Agreement and Fee Schedule provided to you together with and as part of this disclosure contain a list of fees that may be incurred when using your card. Please retain the Fee Schedule so you can refer to it. You may not be charged any fees by the card issuer other than those listed on the Fee Schedule. *Third-parties, like ATM operators and mobile carriers, may charge you additional fees when you use their services.*

How to Access Your Account Balance. You can access your account balance online at www.usbankfocus.com or by calling Cardholder Services at 877-474-0010. You can use these services 24 hours a day, 7 days a week without cost. You also can sign up to receive email or text alerts with information about your account balance. Log into www.usbankfocus.com and select the "ALERTS" option to sign up for these services.

How to Access Transaction Histories. You may view a 12-month history of your payroll card transactions electronically at www.usbankfocus.com. You also may request a 24-month written history, or elect to receive monthly written transaction histories, by calling 877-474-0010 or writing us at Focus Card Services, P.O. Box 9127, Minneapolis, MN 55480.

Closing Your Payroll Card Account. You may close your payroll card account by calling Cardholder Services at 877-474-0010. When you close your account, you may request the remaining balance in the Focus Card account be paid to you by check. You will not be charged a fee for closing the account or receiving your balance by check. However, you will be responsible for applicable fees associated with transactions you authorized prior to closing the account.

Link to Credit. The Focus Card does not offer credit features.

Replacement Card Prior to Expiration Date. U.S. Bank will send you a replacement card at no cost before the expiration date listed on your card.

The Focus Card is issued by U.S. Bank National Association pursuant to a license from Visa U.S.A. Inc. or Mastercard International Incorporated. Mastercard is a registered trademark and the circles design is a trademark of Mastercard International Incorporated.

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Additional Disclosures Required for Minnesota Employees

Wages may be paid by electronic fund transfer to a payroll card account as follows:

1. **Consent.** The employee must voluntarily consent in writing before the employer initiates payment to a payroll card account. Consent may not be made a condition of hire or continued employment.
 - The written consent must be signed by the employee and must include the terms and conditions of the payroll card account option (including an itemized list fees that may be deducted by the employer or issuer, the dollar amount of such fees, the requirements of the payroll card statute, and whether third parties may assess additional fees). A copy of the signed written consent must be provided to the employee and retained by the employer.
2. **Cash Access.** The employee must be provided a free transaction that permits withdrawal of up to the employee's entire net pay, as stated on his earning statement, on or after his regular payday.
3. **Ownership of Funds.** Wages paid to a payroll card account must be owned by the employee.
4. **Disclosures.** When offering an employee the option of receiving wages to a payroll card account, an employer must provide the employee with written disclosure (in plain language) of the following:
 - All of the employee's wage payment options;
 - The terms and conditions of the payroll card account option, including a complete itemized list of all fees that may be deducted by the employer or card issuer, the dollar amount of each fee, and the requirements of the payroll card statute; and
 - Whether third parties may assess additional transaction fees. A copy of the written disclosure must be provided to the employee.
5. **Language Requirements.** If the employer offers a payroll card to an employee using materials in a language other than English, all disclosures, written consent, and payroll card account agreements must be in that other language.
6. **Fees.** An employer may not charge an employee for:
 - Initiation, participation, loading or other fees to receive wages to a payroll card account;
 - Inactivity or dormancy; and
 - Fees not disclosed to the employee.
7. **Transaction Histories.** Upon the employee's written or oral request, the employer must provide the employee with one free transaction history each month that includes all deposits, withdrawals, deductions or charges by any entity from or to the payroll card account.
8. **Link to Credit.** The card or card account may not be linked to any form of credit including a loan against future pay or a cash advance on future pay.
9. **Change in Payment Option.** An employee may request to be paid using another method allowed by law. Upon receiving such a request, the employer must provide the employee with a form on which to indicate the change. The employer must begin payment using the other method within 14 days of the employee's request.
10. **Issuer Registration.** A payroll card issuer must file with the commissioner a notice containing the entity's true name, any other names under which it does business, the entity's address (not a P.O. Box), and its telephone number.
11. **Personal Information.** Unless an employee consents in writing, information generated by the employee's possession or use of a payroll card or card account may only be used to process transactions and administer the card and card account.



MEMORANDUM

TO: All ASM and SAVOR... Employees

FROM: Corporate Human Resources

DATE: September 16, 2016

SUBJECT: ASM Alcohol Policy Memo

Attached you will find ASM's Drug & Alcohol and Substance Abuse Policies for your review. ASM also wants to reiterate certain points that may not be specifically included in our current policies but are imperative to keep in mind during your employment with ASM.

1. Drinking while on the job is strictly prohibited and ASM has a zero tolerance policy with those who are found drinking on site or while conducting ASM business; this includes but is not limited to drinking with a promoter, vendor, other ASM employees, client, etc.
 - Company Sponsored Educational Alcohol Sampling is the only exception to this rule and ASM/SAVOR... has strict parameters in place including prearranged and written approval from a Food & Beverage RVP or SVP and sample limitations. Please refer to the attached policy for more detail.
2. This policy extends to any type of organized facility party i.e., holiday party, summer picnic, etc. Any employee determined to have provided alcohol to other employees may be subject to immediate discipline including termination.
3. If you are of legal drinking age and choose to partake in the consumption of alcohol outside of working hours, please remember that even while not on the clock, you are still a reflection of your facility and ASM as a whole. Please drink responsibly while out in the community in which you work and conduct yourself in an appropriate manner at all times.

Thank you for your continued cooperation in this matter.



Human Resources Policy & Procedure Manual

DRUG & ALCOHOL-FREE WORKPLACE

It is the desire of ASM to provide a drug-free, healthful and safe workplace. This policy is designed solely for the benefit of our employees, to provide reasonable safety on the job and to protect from offending individuals. In addition, this program attempts to meet our responsibility to the public, whom we serve. To promote this goal, employees are required to report to work in appropriate mental and physical condition to perform their jobs in a satisfactory manner.

The use, consumption, possession, distribution, dispensation, or sale of illegal drugs or drug paraphernalia, the abuse of legally prescribed drugs and the unauthorized use or possession of alcohol or inhalants on ASM premises, or while on ASM business elsewhere, is strictly prohibited.

If an employee is taking prescription medication that may affect their ability to work or to work safely, the employee should immediately notify their Supervisor or Human Resources. ASM reserves the right to temporarily reassign or alter work responsibilities during the period that an employee is taking the prescribed drug.

SUBSTANCE ABUSE POLICY

ASM recognizes both alcohol and drug abuse as potential health, safety and security problems. ASM expects all employees to assist in maintaining a work environment free from the effects of alcohol, drugs, or intoxicating substances. Compliance with this substance abuse policy is made a condition of employment.

ASM prohibits the manufacture, possession, use, distribution, sale or purchase of non-prescription controlled substances and intoxicants by employees on ASM premises. ASM also prohibits working under the influence of alcohol, drugs or other intoxicating substances.

The Human Resources Designee should be consulted by a Supervisor when there is reason to believe that an employee's work performance has been impaired due to the consumption of alcohol, drugs or other intoxicants.

Any employee who is convicted of a violation of any criminal drug statute (including misdemeanors) shall notify the Human Resources Designee within three (3) days of the date of conviction. A conviction includes any plea or finding of guilty, any plea of "nolo contendere" and/or imposition of a fine, jail sentence or other penalty.

Employees who believe they may have an alcohol or drug abuse problem are strongly encouraged to use the Employee Assistance Program. Such contacts will be kept confidential except as required by law, or when there is a danger to the immediate health, safety, or security of the employee or others. The Employee Assistance Program Representative can provide employees and Supervisors with advice and referrals to treatment and rehabilitation programs. Some such treatment may be covered by the employee's health insurance.



SUBSTANCE ABUSE POLICY continued

Any employee who violates this substance abuse policy will be subject to employee discipline, which may include termination, as covered under the Corrective Action Policy.

Drug and Alcohol Testing

An employee's immediate Supervisor or a designated representative may require an employee to undergo testing to evaluate the employee's fitness for duty if the Supervisor or the designated representative believes the employee is impaired, is jeopardizing workplace safety, or is not performing their responsibilities because of on-the-job intoxication or impairment.

"For cause" testing should not be implemented until the Supervisor or designated representative has contacted the Human Resources Designee and has clear, supporting documentation detailing the situation justifying the "for cause" testing request. ASM is a 24/7/365 operation. Employees must be able to report to testing facilities after normal business hours, defined as Monday through Friday from 8 AM – 5 PM. Refusal to submit to substance testing, as provided for in this policy, will be considered insubordination and the employee may be subject to disciplinary action up to and including immediate termination.

Medical Marijuana and Other Legal Substances

ASM maintains a zero tolerance policy for drug use; this includes the use of medical marijuana and other legal substances. Employees cannot be or appear to be under the influence during work hours, on company time or property, or at company sponsored events.

If an employee is provided with a prescription for medical marijuana or other legal substances, this information must be disclosed to the Human Resources Department immediately. Human Resources reserve the right to require employees to obtain a fitness for duty certificate from the prescribing physician. The fitness for duty certificate must indicate that the employee is able to perform the essential duties and responsibilities of their position. ASM reserves the right to determine whether or not a reasonable accommodation can be made based on the prescribing doctor's fitness for duty certification.

CITY OF MINNEAPOLIS NOTICE TO EMPLOYEES

Minneapolis Labor and Employment Rights

Wage Theft Prevention

All employees have a legal right to receive:

- Timely and full payment of all earnings.
- Written notice (at start of employment) of certain terms, such as pay rate(s) and pay schedule.
- Earning statements (e.g. paystubs) documenting payments and sick and safe time hours.

Minimum Wage Scheduled Increases

	100 or Fewer Employees	More than 100 Employees
	Small Business	Large Business
July 1, 2019	\$11.00	\$12.25
July 1, 2020	\$11.75	\$13.25
July 1, 2021	\$12.50	\$14.25
July 1, 2022	\$13.50	\$15.00*
July 1, 2023	\$14.50	
July 1, 2024	Equal to Large Business*	

*Increases to account for inflation, every subsequent January 1st.

Sick and Safe Time (access to certain time off work)

- Employers **must pay** for use at employee's base rate (except if they employ fewer than six employees).
- A minimum of one hour accrues for every 30 hours worked, capped at 48 per year and 80 overall.
- Hours begin accruing on first day of work and may be used 90 calendar days later (or earlier if employer allows.) Part-time workers are included.



Sick Time

Medical or mental health condition, illness or injury



Safe Time

To address domestic abuse, sexual assault or stalking



Sick or Safe

Care for ill family member or during emergency closure of their school or place of care



Working. Thriving. Together.

Help make Minneapolis a healthier, more secure, and more productive community.

➤ Report Violations

- Call 311.
- File a report online at minneapolismn.gov/laborenforcement
- File a report in person at City Hall, room 239, 350 S. Fifth St.

➤ Retaliation Prohibited

Interference with the exercise of any right protected under the minimum wage, sick and safe time or wage theft prevention ordinances is punishable by fine(s) up to \$3,000 per employee.

Form W-4MN Instructions for Employees

Complete this form for your employer to calculate the amount of Minnesota income tax to be withheld from your pay.

When must I complete Form W-4MN?

Complete Form W-4MN if any of these apply:

- You begin employment
- You change your filing status
- You reasonably expect to change your filing status in the next calendar year
- Your personal or financial situation changes
- You claim exempt from Minnesota withholding (see Section 2 instructions for qualifications)

If you have not had sufficient Minnesota income tax withheld from your wages, we may assess penalty and interest when you file your state income tax return.

Note: Your employer may be required to submit a copy of your Form W-4MN to the Minnesota Department of Revenue. You may be subject to a \$500 penalty if you provide a false Form W-4MN.

You must enter your Social Security Number for this Form W-4MN to be valid.

What if I have completed federal Form W-4?

If you completed a 2023 Form W-4, you must complete Form W-4MN to determine your Minnesota withholding allowances.

What if I am exempt from Minnesota withholding?

If you claim exempt from Minnesota withholding, complete only Section 2 of Form W-4MN and sign and date the form to validate it. If you complete Section 2, you must complete a new Form W-4MN by February 15 in each following year in which you claim an exemption from Minnesota withholding.

You cannot claim exempt from withholding if all of these apply:

- Another person can claim you as a dependent on their federal tax return
- Your annual income exceeds \$1,100
- Your annual income includes more than \$350 of unearned income

What if I am a nonresident alien for U.S. income taxes?

If you are a nonresident alien, you are not allowed to claim exempt from withholding. You will check the single box for marital status regardless of your actual marital status and may enter one personal allowance on Step A of Section 1. Enter zero on steps B, C, and E of Section 1.

If you are resident of Canada, Mexico, South Korea, or India, and are allowed to claim dependents, enter the number of dependents on Step D.

Section 1 — Minnesota Allowances Worksheet

Complete Section 1 to find your allowances for Minnesota withholding tax. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

If you expect to owe more income tax for the year than will be withheld, you can claim fewer allowances or request additional Minnesota withholding from your wages. Enter the amount of additional Minnesota income tax you want withheld on line 2 of Section 1.

Nonwage Income

Consider making estimated payments if you have a large amount of “nonwage income.” Nonwage income (other than tax-exempt income) includes interest, dividends, net rental income, unemployment compensation, gambling winnings, prizes and awards, hobby income, capital gains, royalties, and partnership income.

Two Earners or Multiple Jobs

If your spouse works or you have 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-4MN. Usually, your withholding will be more accurate when all allowances are claimed on the Form W-4MN for the highest paying job and zero allowances are claimed on the others.

Head of Household Filing Status

You may claim Head of Household as your filing status if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependents. Enter “1” on Step E if you may claim Head of Household as your filing status on your tax return.

What if I itemize deductions on my Minnesota return or have other nonwage income?

Use the Itemized Deductions and Additional Income Worksheet to find your Minnesota withholding allowances. Complete Section 1 on page 1, then follow the steps in the worksheet on the next page to find additional allowances.

Itemized Deductions and Additional Income Worksheet

- 1 Enter an estimate of your 2023 Minnesota itemized deductions. For 2023, you may have to reduce your itemized deductions if your income is over \$220,650 (\$110,325 for Married Filing Separately).....
- 2 Enter one of the following based on your filing status:
 - a. \$27,650 if Married Filing Jointly
 - b. \$20,800 if Head of Household
 - c. \$13,825 if Single or Married Filing Separately
- 3 Subtract step 2 from step 1. If zero or less, enter 0
- 4 Enter an estimate of your 2023 additional standard deduction (from page 11 of the Form M1 instructions).....
- 5 Add steps 3 and 4
- 6 Enter an estimate of your 2023 taxable nonwage income
- 7 Subtract step 6 from step 5. If zero, enter 0. If less than zero, enter the amount in parentheses.....
- 8 Divide the amount on step 7 by \$4,800. If a negative amount, enter in parentheses. Do not include fractions
- 9 Enter the number on step F of Section 1 on page 1
- 10 Add step 8 and 9 and enter the total here. If zero or less, enter 0. Enter this amount on line 1 of page 1.

Section 2 — Minnesota Exemption

Your employer will not withhold Minnesota taxes from your pay if you are exempt from Minnesota withholding. You cannot claim exempt from withholding if all of these apply:

- Another person can claim you as a dependent on their federal tax return
- Your annual income exceeds \$1,100
- Your annual income includes more than \$350 of unearned income

Box A

Check box A of Section 2 to claim exempt if all of these apply:

- You meet the requirements to be exempt from federal withholding
- You had no Minnesota income tax liability in the prior year and received a full refund of Minnesota tax withheld
- You expect to have no Minnesota income tax liability for the current year

Box B

Check box B of Section 2 if you are not claiming exempt from federal withholding, but meet the second and third requirements for box A.

Box C

Check box C in Section 2 to claim exempt if all of these apply:

- You are the spouse of a military member assigned to duty in Minnesota
- You and your spouse are domiciled in another state
- You are in Minnesota solely to be with your active duty military spouse member

Boxes D-F

If you receive income from the following sources, it is exempt from Minnesota withholding. Your employer will not withhold Minnesota tax from that income when you check the appropriate box in Section 2.

- **Box D:** You receive wages as a member of an American Indian tribe living and working on the reservation of which you are an enrolled member. Enter the name of your reservation and your Certificate of Degree of Indian or Alaskan Blood (CDIB) number/enrollment number. **Members of the Minnesota Chippewa Tribe** can exclude income regardless of which Minnesota Chippewa Tribe reservation you live and work on. This affects members of these tribes:
 - Mille Lacs
 - Nett Lake (Bois Forte)
 - Fond du Lac
 - Leech Lake
 - White Earth
 - Grand Portage
- **Box E:** You receive wages for Minnesota National Guard (MNG) pay or for active duty U.S. military pay. MNG and active duty U.S. military members can claim exempt from Minnesota withholding on these wages, even if they are taxable federally. For more information, see Income Tax Fact Sheet 5, *Military Personnel*.
- **Box F:** You receive a military pension or other military retirement pay calculated under U.S. Code title 10, sections 1401 through 1414, 1447 through 1455, and 12733. You may claim exempt from Minnesota withholding on this income even if it is taxable federally.

Note: You may not want to claim exempt if you (or your spouse if filing a joint return) expect to have other forms of income subject to Minnesota tax and you want to avoid owing tax at the end of the year.

If you complete Section 2, you must complete a new Form W-4MN by February 15 in each following year.

Nonresident Alien

If you are a nonresident alien for federal tax purposes, do not complete Section 2. See IRS Publication 519, *U.S. Tax Guide for Aliens*.

Line 2 — Additional Minnesota Withholding

If you would like an additional amount of tax to be deducted per payment period, enter the amount on line 2. Do not enter a percentage of the payment you want to be deducted.

Use of Information

All information on Form W-4MN is private by state law. It cannot be given to others without your consent, except to the IRS, other states that guarantee the same privacy, or by court order. Your name, address, and Social Security Number are required for identification. Information about your allowances is required to determine your correct tax. We ask for your phone number so we can call if we have a question.

Questions?

- Website: www.revenue.state.mn.us
- Email: withholding.tax@state.mn.us
- Phone: 651-282-9999 or 1-800-657-3594 (toll-free)

Employer instructions are on the next page.

Form W-4MN Employer Instructions

Form W-4MN Requirement

Federal Form W-4 will not determine withholding allowances used to determine the amount of Minnesota withholding. Employees completing a 2023 Form W-4 will need to complete 2023 Form W-4MN to determine the appropriate amount of Minnesota withholding.

Lock-In Letters

IRS Letter 2800C tells you when the IRS believes your employee may have filed an incorrect federal Form W-4. If you receive this letter, you must provide the Minnesota Department of Revenue with a copy of the employee's Form W-4MN. We will verify the number of allowances that the employee may claim for Minnesota purposes. Continue using the Form W-4MN you were using at the time you received Letter 2800C from the IRS, until we notify you to change the amount of allowances on the employee's Form W-4MN. If the employee has not completed a Form W-4MN, have them complete the form and use the allowances calculated on that form until notified by the department.

Use the amount on line 1 of page 1 for calculating the withholding tax for your employees.

When does an employee complete Form W-4MN?

Employees complete Form W-4MN no later than when they begin employment or when their personal or financial situation changes.

How should I determine Minnesota withholding for an employee that does not complete Form W-4MN?

If an employee does not complete Form W-4MN and they have a federal Form W-4 (from 2019 or prior years) on file, use the allowances on their federal Form W-4. Otherwise, withhold Minnesota tax as if the employee is single with zero withholding allowances.

What if my employee claims to be exempt from Minnesota withholding?

If your employee claims exempt from Minnesota withholding, they must complete Section 2 of Form W-4MN. They must provide you with a new Form W-4MN by February 15 of each year. If you are paying an employee for wages that are exempt from withholding, such as Medicaid Waiver Payments or wages to H-2A visa workers, do not send us Form W-4MN.

When do I need to submit copies of a Form W-4MN to the department?

You must send copies of Form W-4MN to us if any of these apply:

- The employee claims more than 10 Minnesota withholding allowances
- The employee checked box A or B under Section 2, and you reasonably expect the employee's wages to exceed \$200 per week
- You believe the employee is not entitled to the number of allowances claimed

You do not need to submit Form W-4MN to us if the employee is asking to have additional Minnesota withholding deducted from their pay.

We may assess a \$50 penalty for each Form W-4MN you do not file with us when required.

Mail Forms W-4MN to:

Minnesota Department of Revenue
Mail Station 6501
600 N. Robert St.
St. Paul, MN 55146-6501

What if my employee is a resident of a state that has a reciprocity agreement with Minnesota?

Your employee must complete Form MWR, Reciprocity Exemption/Affidavit of Residency if both of these apply:

- They are a resident of North Dakota or Michigan, and
- They do not want you to withhold Minnesota tax from their wages

Your employee must complete a Form MWR by February 28 of each year, or within 30 days after they begin working or change their permanent residence. See Withholding Fact Sheet 20, *Reciprocity - Employee Withholding*, for more information.

What is an invalid Form W-4MN?

A Form W-4MN is considered invalid if any of these apply:

- There is any unauthorized change or addition to the form, including any change to the language certifying the form is correct
- The employee indicates in any way the form is false by the date they provide you with the form
- The form is incomplete or lacks the necessary signatures
- Both Section 1 and Section 2 were completed
- The employer information is incomplete

What if I receive an invalid form?

Do not use the invalid form to calculate Minnesota income tax withholding. Have the employee complete and submit a new Form W-4MN. If the employee does not give you a valid form, and you have an earlier Form W-4MN from them, use the earlier form to calculate their withholding.

If a valid Form W-4MN is not completed by the employee, withhold taxes as if the employee is single and claiming zero withholding allowances.

What if my employee is a nonresident alien of the United States?

If the wages to this employee are subject to income tax withholding, you will use Table 1 and the procedure under **Withholding Adjustment for Nonresident Alien Employees** in IRS Publication 15-T to determine the correct Minnesota withholding tax. Do not use this procedure for nonresident alien students from India and business apprentices from India. Also do not use this procedure for certain nonresident aliens who are residents of South Korea. See IRS Notice 1392 for special instructions and withholding exceptions.

General Instructions

Section references are to the Internal Revenue Code.

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 2024 if you meet both of the following conditions: you had no federal income tax liability in 2023 **and** you expect to have no federal income tax liability in 2024. You had no federal income tax liability in 2023 if (1) your total tax on line 24 on your 2023 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2024 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2025.

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. Expect to work only part of the year;
2. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
3. Prefer the most accurate withholding for multiple job situations.

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.

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

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



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

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

Step 4 (optional).

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

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2024 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

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

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



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

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

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

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



- 1 Enter an estimate of your 2024 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income
2 Enter: { \$29,200 if you're married filing jointly or a qualifying surviving spouse; \$21,900 if you're head of household; \$14,600 if you're single or married filing separately }
3 If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-"
4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information
5 Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4

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	\$780	\$850	\$940	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,370
\$10,000 - 19,999	0	780	1,780	1,940	2,140	2,220	2,220	2,220	2,220	2,220	2,570	3,570
\$20,000 - 29,999	780	1,780	2,870	3,140	3,340	3,420	3,420	3,420	3,420	3,770	4,770	5,770
\$30,000 - 39,999	850	1,940	3,140	3,410	3,610	3,690	3,690	3,690	4,040	5,040	6,040	7,040
\$40,000 - 49,999	940	2,140	3,340	3,610	3,810	3,890	3,890	4,240	5,240	6,240	7,240	8,240
\$50,000 - 59,999	1,020	2,220	3,420	3,690	3,890	3,970	4,320	5,320	6,320	7,320	8,320	9,320
\$60,000 - 69,999	1,020	2,220	3,420	3,690	3,890	4,320	5,320	6,320	7,320	8,320	9,320	10,320
\$70,000 - 79,999	1,020	2,220	3,420	3,690	4,240	5,320	6,320	7,320	8,320	9,320	10,320	11,320
\$80,000 - 99,999	1,020	2,220	3,620	4,890	6,090	7,170	8,170	9,170	10,170	11,170	12,170	13,170
\$100,000 - 149,999	1,870	4,070	6,270	7,540	8,740	9,820	10,820	11,820	12,830	14,030	15,230	16,430
\$150,000 - 239,999	1,960	4,360	6,760	8,230	9,630	10,910	12,110	13,310	14,510	15,710	16,910	18,110
\$240,000 - 259,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,190
\$260,000 - 279,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,190
\$280,000 - 299,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,380
\$300,000 - 319,999	2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,980	17,980	19,980
\$320,000 - 364,999	2,040	4,440	6,840	8,310	9,710	11,280	13,280	15,280	17,280	19,280	21,280	23,280
\$365,000 - 524,999	2,720	6,010	9,510	12,080	14,580	16,950	19,250	21,550	23,850	26,150	28,450	30,750
\$525,000 and over	3,140	6,840	10,540	13,310	16,010	18,590	21,090	23,590	26,090	28,590	31,090	33,590

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	\$240	\$870	\$1,020	\$1,020	\$1,020	\$1,540	\$1,870	\$1,870	\$1,870	\$1,870	\$1,910	\$2,040
\$10,000 - 19,999	870	1,680	1,830	1,830	2,350	3,350	3,680	3,680	3,680	3,720	3,920	4,050
\$20,000 - 29,999	1,020	1,830	1,980	2,510	3,510	4,510	4,830	4,830	4,870	5,070	5,270	5,400
\$30,000 - 39,999	1,020	1,830	2,510	3,510	4,510	5,510	5,830	5,870	6,070	6,270	6,470	6,600
\$40,000 - 59,999	1,390	3,200	4,360	5,360	6,360	7,370	7,890	8,090	8,290	8,490	8,690	8,820
\$60,000 - 79,999	1,870	3,680	4,830	5,840	7,040	8,240	8,770	8,970	9,170	9,370	9,570	9,700
\$80,000 - 99,999	1,870	3,690	5,040	6,240	7,440	8,640	9,170	9,370	9,570	9,770	9,970	10,810
\$100,000 - 124,999	2,040	4,050	5,400	6,600	7,800	9,000	9,530	9,730	10,180	11,180	12,180	13,120
\$125,000 - 149,999	2,040	4,050	5,400	6,600	7,800	9,000	10,180	11,180	12,180	13,180	14,180	15,310
\$150,000 - 174,999	2,040	4,050	5,400	6,860	8,860	10,860	12,180	13,180	14,230	15,530	16,830	18,060
\$175,000 - 199,999	2,040	4,710	6,860	8,860	10,860	12,860	14,380	15,680	16,980	18,280	19,580	20,810
\$200,000 - 249,999	2,720	5,610	8,060	10,360	12,660	14,960	16,590	17,890	19,190	20,490	21,790	23,020
\$250,000 - 399,999	2,970	6,080	8,540	10,840	13,140	15,440	17,060	18,360	19,660	20,960	22,260	23,500
\$400,000 - 449,999	2,970	6,080	8,540	10,840	13,140	15,440	17,060	18,360	19,660	20,960	22,260	23,500
\$450,000 and over	3,140	6,450	9,110	11,610	14,110	16,610	18,430	19,930	21,430	22,930	24,430	25,870

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	\$510	\$850	\$1,020	\$1,020	\$1,020	\$1,020	\$1,220	\$1,870	\$1,870	\$1,870	\$1,960
\$10,000 - 19,999	510	1,510	2,020	2,220	2,220	2,220	2,420	3,420	4,070	4,070	4,160	4,360
\$20,000 - 29,999	850	2,020	2,560	2,760	2,760	2,960	3,960	4,960	5,610	5,700	5,900	6,100
\$30,000 - 39,999	1,020	2,220	2,760	2,960	3,160	4,160	5,160	6,160	6,900	7,100	7,300	7,500
\$40,000 - 59,999	1,020	2,220	2,810	4,010	5,010	6,010	7,070	8,270	9,120	9,320	9,520	9,720
\$60,000 - 79,999	1,070	3,270	4,810	6,010	7,070	8,270	9,470	10,670	11,520	11,720	11,920	12,120
\$80,000 - 99,999	1,870	4,070	5,670	7,070	8,270	9,470	10,670	11,870	12,720	12,920	13,120	13,450
\$100,000 - 124,999	2,020	4,420	6,160	7,560	8,760	9,960	11,160	12,360	13,210	13,880	14,880	15,880
\$125,000 - 149,999	2,040	4,440	6,180	7,580	8,780	9,980	11,250	13,250	14,900	15,900	16,900	17,900
\$150,000 - 174,999	2,040	4,440	6,180	7,580	9,250	11,250	13,250	15,250	16,900	18,030	19,330	20,630
\$175,000 - 199,999	2,040	4,510	7,050	9,250	11,250	13,250	15,250	17,530	19,480	20,780	22,080	23,380
\$200,000 - 249,999	2,720	5,920	8,620	11,120	13,420	15,720	18,020	20,320	22,270	23,570	24,870	26,170
\$250,000 - 449,999	2,970	6,470	9,310	11,810	14,110	16,410	18,710	21,010	22,960	24,260	25,560	26,860
\$450,000 and over	3,140	6,840	9,880	12,580	15,080	17,580	20,080	22,580	24,730	26,230	27,730	29,230

Form W-4MN Instructions for Employees

Complete this form for your employer to calculate the amount of Minnesota income tax to be withheld from your pay.

When must I complete Form W-4MN?

Complete Form W-4MN if any of these apply:

- You begin employment
- You change your filing status
- You reasonably expect to change your filing status in the next calendar year
- Your personal or financial situation changes
- You claim exempt from Minnesota withholding (see Section 2 instructions for qualifications)

If you have not had sufficient Minnesota income tax withheld from your wages, we may assess penalty and interest when you file your state income tax return.

Note: Your employer may be required to submit a copy of your Form W-4MN to the Minnesota Department of Revenue. You may be subject to a \$500 penalty if you provide a false Form W-4MN.

You must enter your Social Security Number for this Form W-4MN to be valid.

What if I have completed federal Form W-4?

If you completed a 2024 Form W-4, you must complete Form W-4MN to determine your Minnesota withholding allowances.

What if I am exempt from Minnesota withholding?

If you claim exempt from Minnesota withholding, complete only Section 2 of Form W-4MN and sign and date the form to validate it. If you complete Section 2, you must complete a new Form W-4MN by February 15 in each following year in which you claim an exemption from Minnesota withholding.

You cannot claim exempt from withholding if all of these apply:

- Another person can claim you as a dependent on their federal tax return
- Your annual income exceeds \$1,100
- Your annual income includes more than \$350 of unearned income

What if I am a nonresident alien for U.S. income taxes?

If you are a nonresident alien, you are not allowed to claim exempt from withholding. You will check the single box for marital status regardless of your actual marital status and may enter one personal allowance on Step A of Section 1. Enter zero on steps B, C, and E of Section 1.

If you are resident of Canada, Mexico, South Korea, or India, and are allowed to claim dependents, enter the number of dependents on Step D.

Section 1 — Minnesota Allowances Worksheet

Complete Section 1 to find your allowances for Minnesota withholding tax. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

If you expect to owe more income tax for the year than will be withheld, you can claim fewer allowances or request additional Minnesota withholding from your wages. Enter the amount of additional Minnesota income tax you want withheld on line 2 of Section 1.

Nonwage Income

Consider making estimated payments if you have a large amount of “nonwage income.” Nonwage income (other than tax-exempt income) includes interest, dividends, net rental income, unemployment compensation, gambling winnings, prizes and awards, hobby income, capital gains, royalties, and partnership income.

Two Earners or Multiple Jobs

If your spouse works or you have 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-4MN. Usually, your withholding will be more accurate when all allowances are claimed on the Form W-4MN for the highest paying job and zero allowances are claimed on the others.

Head of Household Filing Status

You may claim Head of Household as your filing status if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependents. Enter “1” on Step E if you may claim Head of Household as your filing status on your tax return.

What if I itemize deductions on my Minnesota return or have other nonwage income?

Use the Itemized Deductions and Additional Income Worksheet to find your Minnesota withholding allowances. Complete Section 1 on page 1, then follow the steps in the worksheet on the next page to find additional allowances.

Itemized Deductions and Additional Income Worksheet

- 1 Enter an estimate of your 2024 Minnesota itemized deductions. For 2024, you may have to reduce your itemized deductions if your income is over \$232,500 (\$116,250 for Married Filing Separately).....
- 2 Enter one of the following based on your filing status:
 - a. \$29,150 if Married Filing Jointly
 - b. \$21,900 if Head of Household
 - c. \$14,575 if Single or Married Filing Separately
- 3 Subtract step 2 from step 1. If zero or less, enter 0
- 4 Enter an estimate of your 2024 additional standard deduction (from page 11 of the Form M1 instructions).....
- 5 Add steps 3 and 4
- 6 Enter an estimate of your 2024 taxable nonwage income
- 7 Subtract step 6 from step 5. If zero, enter 0. If less than zero, enter the amount in parentheses.....
- 8 Divide the amount on step 7 by \$5,050. If a negative amount, enter in parentheses. Do not include fractions
- 9 Enter the number on step F of Section 1 on page 1
- 10 Add step 8 and 9 and enter the total here. If zero or less, enter 0. Enter this amount on line 1 of page 1.

Section 2 — Minnesota Exemption

Your employer will not withhold Minnesota taxes from your pay if you are exempt from Minnesota withholding. You cannot claim exempt from withholding if all of these apply:

- Another person can claim you as a dependent on their federal tax return
- Your annual income exceeds \$1,100
- Your annual income includes more than \$350 of unearned income

Box A

Check box A of Section 2 to claim exempt if all of these apply:

- You meet the requirements to be exempt from federal withholding
- You had no Minnesota income tax liability in the prior year and received a full refund of Minnesota tax withheld
- You expect to have no Minnesota income tax liability for the current year

Box B

Check box B of Section 2 if you are not claiming exempt from federal withholding, but meet the second and third requirements for box A.

Box C

Check box C in Section 2 to claim exempt if all of these apply:

- You are the spouse of a military member assigned to duty in Minnesota
- You and your spouse are domiciled in another state
- You are in Minnesota solely to be with your active duty military spouse member

Boxes D-F

If you receive income from the following sources, it is exempt from Minnesota withholding. Your employer will not withhold Minnesota tax from that income when you check the appropriate box in Section 2.

- **Box D:** You receive wages as a member of an American Indian tribe living and working on the reservation of which you are an enrolled member. Enter the name of your reservation and your Certificate of Degree of Indian or Alaskan Blood (CDIB) number/enrollment number. **Members of the Minnesota Chippewa Tribe** can exclude income regardless of which Minnesota Chippewa Tribe reservation you live and work on. This affects members of these tribes:
 - Mille Lacs
 - Nett Lake (Bois Forte)
 - Fond du Lac
 - Leech Lake
 - White Earth
 - Grand Portage
- **Box E:** You receive wages for Minnesota National Guard (MNG) pay or for active duty U.S. military pay. MNG and active duty U.S. military members can claim exempt from Minnesota withholding on these wages, even if they are taxable federally. For more information, see Income Tax Fact Sheet 5, *Military Personnel*.
- **Box F:** You receive a military pension or other military retirement pay calculated under U.S. Code title 10, sections 1401 through 1414, 1447 through 1455, and 12733. You may claim exempt from Minnesota withholding on this income even if it is taxable federally.

Note: You may not want to claim exempt if you (or your spouse if filing a joint return) expect to have other forms of income subject to Minnesota tax and you want to avoid owing tax at the end of the year.

If you complete Section 2, you must complete a new Form W-4MN by February 15 in each following year.

Nonresident Alien

If you are a nonresident alien for federal tax purposes, do not complete Section 2. See IRS Publication 519, *U.S. Tax Guide for Aliens*.

Line 2 — Additional Minnesota Withholding

If you would like an additional amount of tax to be deducted per payment period, enter the amount on line 2. Do not enter a percentage of the payment you want to be deducted.

Use of Information

All information on Form W-4MN is private by state law. It cannot be given to others without your consent, except to the IRS, other states that guarantee the same privacy, or by court order. Your name, address, and Social Security Number are required for identification. Information about your allowances is required to determine your correct tax. We ask for your phone number so we can call if we have a question.

Questions?

- Website: www.revenue.state.mn.us
- Email: withholding.tax@state.mn.us
- Phone: 651-282-9999 or 1-800-657-3594 (toll-free)

Employer instructions are on the next page.

Form W-4MN Employer Instructions

Form W-4MN Requirement

Federal Form W-4 will not determine withholding allowances used to determine the amount of Minnesota withholding. Employees completing a 2024 Form W-4 will need to complete 2024 Form W-4MN to determine the appropriate amount of Minnesota withholding.

Lock-In Letters

IRS Letter 2800C tells you when the IRS believes your employee may have filed an incorrect federal Form W-4. If you receive this letter, you must provide the Minnesota Department of Revenue with a copy of the employee's Form W-4MN. We will verify the number of allowances that the employee may claim for Minnesota purposes. Continue using the Form W-4MN you were using at the time you received Letter 2800C from the IRS, until we notify you to change the amount of allowances on the employee's Form W-4MN. If the employee has not completed a Form W-4MN, have them complete the form and use the allowances calculated on that form until notified by the department.

Use the amount on line 1 of page 1 for calculating the withholding tax for your employees.

When does an employee complete Form W-4MN?

Employees complete Form W-4MN no later than when they begin employment or when their personal or financial situation changes.

How should I determine Minnesota withholding for an employee that does not complete Form W-4MN?

If an employee does not complete Form W-4MN and they have a federal Form W-4 (from 2019 or prior years) on file, use the allowances on their federal Form W-4. Otherwise, withhold Minnesota tax as if the employee is single with zero withholding allowances.

What if my employee claims to be exempt from Minnesota withholding?

If your employee claims exempt from Minnesota withholding, they must complete Section 2 of Form W-4MN. They must provide you with a new Form W-4MN by February 15 of each year. If you are paying an employee for wages that are exempt from withholding, such as Medicaid Waiver Payments or wages to H-2A visa workers, do not send us Form W-4MN.

When do I need to submit copies of a Form W-4MN to the department?

You must send copies of Form W-4MN to us if any of these apply:

- The employee claims more than 10 Minnesota withholding allowances
- The employee checked box A or B under Section 2, and you reasonably expect the employee's wages to exceed \$200 per week
- You believe the employee is not entitled to the number of allowances claimed

You do not need to submit Form W-4MN to us if the employee is asking to have additional Minnesota withholding deducted from their pay.

We may assess a \$50 penalty for each Form W-4MN you do not file with us when required.

Mail Forms W-4MN to:

Minnesota Department of Revenue
Mail Station 6501
600 N. Robert St.
St. Paul, MN 55146-6501

What if my employee is a resident of a state that has a reciprocity agreement with Minnesota?

Your employee must complete Form MWR, Reciprocity Exemption/Affidavit of Residency if both of these apply:

- They are a resident of North Dakota or Michigan, and
- They do not want you to withhold Minnesota tax from their wages

Your employee must complete a Form MWR by February 28 of each year, or within 30 days after they begin working or change their permanent residence. See Withholding Fact Sheet 20, *Reciprocity - Employee Withholding*, for more information.

What is an invalid Form W-4MN?

A Form W-4MN is considered invalid if any of these apply:

- There is any unauthorized change or addition to the form, including any change to the language certifying the form is correct
- The employee indicates in any way the form is false by the date they provide you with the form
- The form is incomplete or lacks the necessary signatures
- Both Section 1 and Section 2 were completed
- The employer information is incomplete

What if I receive an invalid form?

Do not use the invalid form to calculate Minnesota income tax withholding. Have the employee complete and submit a new Form W-4MN. If the employee does not give you a valid form, and you have an earlier Form W-4MN from them, use the earlier form to calculate their withholding.

If a valid Form W-4MN is not completed by the employee, withhold taxes as if the employee is single and claiming zero withholding allowances.

What if my employee is a nonresident alien of the United States?

If the wages to this employee are subject to income tax withholding, you will use Table 1 and the procedure under **Withholding Adjustment for Nonresident Alien Employees** in IRS Publication 15-T to determine the correct Minnesota withholding tax. Do not use this procedure for nonresident alien students from India and business apprentices from India. Also do not use this procedure for certain nonresident aliens who are residents of South Korea. See IRS Notice 1392 for special instructions and withholding exceptions.