



**Form WH-4**  
State Form 48845  
(R8 / 9-22)

**State of Indiana**  
**Employee's Withholding Exemption and County Status Certificate**  
This form is for the employer's records. Do not send this form to the Department of Revenue.  
The completed form should be returned to your employer.

Full Name \_\_\_\_\_ Social Security Number or ITIN \_\_\_\_\_

Home Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Indiana County of Residence as of January 1: \_\_\_\_\_ (See instructions)

Indiana County of Principal Employment as of January 1: \_\_\_\_\_ (See instructions)

**How to Claim Your Withholding Exemptions**

1. You are entitled to one exemption. If you wish to claim the exemption, enter "1" \_\_\_\_\_

**Nonresident aliens** must skip lines 2 through 7. See instructions

2. If you are married and your spouse does not claim his/her exemption, you may claim it, enter "1" \_\_\_\_\_

3. You are allowed one (1) exemption for each dependent. Enter number claimed \_\_\_\_\_

4. Additional exemptions are allowed if: (a) you and/or your spouse are over the age of 65 and/or  
(b) if you and/or your spouse are legally blind.

Check box(es) for additional exemptions: You are 65 or older  or blind  Spouse is 65 or older  or blind

Enter the total number of boxes checked \_\_\_\_\_

5. Add lines 1, 2, 3, and 4. Enter the total here \_\_\_\_\_ ▶

6. You are entitled to claim an additional exemption for each qualifying dependent (see instructions)..... ▶

7. You are entitled to claim an additional exemption for each adopted qualifying dependent (see instructions)..... ▶

8. Enter the amount of additional state withholding (if any) you want withheld each pay period ..... \$ \_\_\_\_\_

9. Enter the amount of additional county withholding (if any) you want withheld each pay period..... \$ \_\_\_\_\_

I hereby declare that to the best of my knowledge the above statements are true.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

### Instructions for Completing Form WH-4

This form should be completed by all resident and nonresident employees having income subject to Indiana state and/or county income tax.

Print or type your full name, Social Security number or ITIN and home address. Enter your Indiana county of residence and county of principal employment as of January 1 of the current year. If you neither lived nor worked in Indiana on January 1 of the current year, enter 'not applicable' on the line(s). If you move to (or work in) another county after January 1, your county status will not change until the next calendar tax year.

**Nonresident alien limitation.** A nonresident alien is allowed to claim only one exemption for withholding tax purposes. If you are a nonresident alien, enter "1" on line 1, then skip to line 7. You are considered to be a nonresident alien if you are not a citizen of the United States and do not meet the green card test and the substantial presence test (get Publication 519 from [www.irs.gov](http://www.irs.gov) for information about these tests).

All other employees should complete lines 1 through 7.

Lines 1 & 2 - You are allowed to claim one exemption for yourself and one for your spouse (if he/she does not claim the exemption for him/herself). If a parent or legal guardian claims you on their federal tax return, you may still claim an exemption for yourself for Indiana purposes. You cannot claim more than the correct number of exemptions; however, you are permitted to claim a lesser number of exemptions if you wish additional withholding to be deducted.

Line 3 - Dependent Exemptions: You are allowed one exemption for each of your dependents based on state guidelines. To qualify as your dependent, a person must receive more than one-half of his/her support from you for the tax year and must have less than \$4,400 gross income during the tax year (unless the person is your child and either (1) is under age 19 or (2) is under age 24 and a full-time student at a qualified educational institution during at least 5 months of the tax year).

Line 4 - Additional Exemptions. You are also allowed one exemption each for you and/or your spouse if either is 65 or older and/or blind.

Line 5 - Add the total of exemptions claimed on lines 1, 2, 3, and 4. Enter the total in the box provided.

Line 6 - Additional Dependent Exemptions. An additional exemption is allowed for certain dependent children that are included on line 3. The dependent child must be a son, stepson, daughter, stepdaughter, foster child, and/or child for whom you are a legal guardian. The dependent must be under age 19 or must be both under age 24 and a full-time student at a qualified educational institution during at least 5 months of the taxable year.

Line 7 - Additional Adopted Dependent Exemptions. An additional exemption is allowed for certain dependent children that are included on lines 3 and 6 and have been adopted by you or your spouse. The dependent child must be a son, stepson, daughter, or stepdaughter. The dependent must be under age 19 or must be both under age 24 and a full-time student at a qualified educational institution during at least 5 months of the taxable year.

Lines 8 & 9 - If you would like an additional amount to be withheld from your wages each pay period, enter the amount on the line provided. **NOTE:** An entry on this line does not obligate your employer to withhold the amount. You are still liable for any additional taxes due at the end of the tax year. If the employer does withhold the additional amount, it should be submitted along with the regular state and county tax withholding.

You may file a new Form WH-4 at any time if the number of exemptions **increases**. You must file a new Form WH-4 within 10 days if the number of exemptions previously claimed by you **decreases** for any of the following reasons:

- (a) you divorce (or are legally separated from) your spouse for whom you have been claiming an exemption or your spouse claims him/herself on a separate Form WH-4;
- (b) someone else takes over the support of a dependent you claim or you no longer provide more than one-half of the person's support for the tax year; or
- (c) a dependent no longer qualifies for an additional dependent or an adopted dependent exemption.

Penalties are imposed for willingly supplying false information or information which would reduce the withholding exemption.

# Employee's Withholding Certificate

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

<b>Step 1:</b> <b>Enter Personal Information</b>	(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 <a href="http://www.ssa.gov">www.ssa.gov</a> .
	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, other details, and privacy.

**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) Reserved for future use.

(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

**TIP:** If you have self-employment income, see page 2.

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.)

<b>Step 3:</b> <b>Claim Dependent and Other Credits</b>	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 . . . . .	<b>3</b>	\$ _____
<b>Step 4 (optional): Other Adjustments</b>	(a) <b>Other income (not from jobs).</b> 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 . . . . .	<b>4(a)</b>	\$ _____
	(b) <b>Deductions.</b> 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 . . . . .	<b>4(b)</b>	\$ _____
	(c) <b>Extra withholding.</b> Enter any additional tax you want withheld each pay period . . . . .	<b>4(c)</b>	\$ _____

**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**

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

## 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](http://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 2023 if you meet both of the following conditions: you had no federal income tax liability in 2022 **and** you expect to have no federal income tax liability in 2023. You had no federal income tax liability in 2022 if (1) your total tax on line 24 on your 2022 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 2023 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, 2024.

**Your privacy.** If you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c).

**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 income and self-employment taxes through withholding from your wages, you should enter the self-employment income on Step 4(a). Then compute your self-employment tax, divide that tax by the number of pay periods remaining in the year, and include that resulting amount per pay period on Step 4(c). You can also add half of the annual amount of self-employment tax to Step 4(b) as a deduction. To calculate self-employment tax, you generally multiply the self-employment income by 14.13% (this rate is a quick way to figure your self-employment tax and equals the sum of the 12.4% social security tax and the 2.9% Medicare tax multiplied by 0.9235). See Pub. 505 for more information, especially if the sum of self-employment income multiplied by 0.9235 and wages exceeds \$160,200 for a given individual.

**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.

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 roughly 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 2023 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.

- 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 2023 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: { \$27,700 if you're married filing jointly or a qualifying surviving spouse; \$20,800 if you're head of household; \$13,850 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	\$850	\$850	\$1,000	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,870
\$10,000 - 19,999	0	930	1,850	2,000	2,200	2,220	2,220	2,220	2,220	2,220	3,200	4,070
\$20,000 - 29,999	850	1,850	2,920	3,120	3,320	3,340	3,340	3,340	3,340	4,320	5,320	6,190
\$30,000 - 39,999	850	2,000	3,120	3,320	3,520	3,540	3,540	3,540	4,520	5,520	6,520	7,390
\$40,000 - 49,999	1,000	2,200	3,320	3,520	3,720	3,740	3,740	4,720	5,720	6,720	7,720	8,590
\$50,000 - 59,999	1,020	2,220	3,340	3,540	3,740	3,760	4,750	5,750	6,750	7,750	8,750	9,610
\$60,000 - 69,999	1,020	2,220	3,340	3,540	3,740	4,750	5,750	6,750	7,750	8,750	9,750	10,610
\$70,000 - 79,999	1,020	2,220	3,340	3,540	4,720	5,750	6,750	7,750	8,750	9,750	10,750	11,610
\$80,000 - 99,999	1,020	2,220	4,170	5,370	6,570	7,600	8,600	9,600	10,600	11,600	12,600	13,460
\$100,000 - 149,999	1,870	4,070	6,190	7,390	8,590	9,610	10,610	11,660	12,860	14,060	15,260	16,330
\$150,000 - 239,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,180	14,380	15,580	16,780	17,850
\$240,000 - 259,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,180	14,380	15,580	16,780	17,850
\$260,000 - 279,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,180	14,380	15,580	16,780	18,140
\$280,000 - 299,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,180	14,380	15,870	17,870	19,740
\$300,000 - 319,999	2,040	4,440	6,760	8,160	9,560	10,780	11,980	13,470	15,470	17,470	19,470	21,340
\$320,000 - 364,999	2,040	4,440	6,760	8,550	10,750	12,770	14,770	16,770	18,770	20,770	22,770	24,640
\$365,000 - 524,999	2,970	6,470	9,890	12,390	14,890	17,220	19,520	21,820	24,120	26,420	28,720	30,880
\$525,000 and over	3,140	6,840	10,460	13,160	15,860	18,390	20,890	23,390	25,890	28,390	30,890	33,250

**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	\$310	\$890	\$1,020	\$1,020	\$1,020	\$1,860	\$1,870	\$1,870	\$1,870	\$1,870	\$2,030	\$2,040
\$10,000 - 19,999	890	1,630	1,750	1,750	2,600	3,600	3,600	3,600	3,600	3,600	3,760	3,970
\$20,000 - 29,999	1,020	1,750	1,880	2,720	3,720	4,720	4,730	4,730	4,890	5,090	5,290	5,300
\$30,000 - 39,999	1,020	1,750	2,720	3,720	4,720	5,720	5,730	5,890	6,090	6,290	6,490	6,500
\$40,000 - 59,999	1,710	3,450	4,570	5,570	6,570	7,700	7,910	8,110	8,310	8,510	8,710	8,720
\$60,000 - 79,999	1,870	3,600	4,730	5,860	7,060	8,260	8,460	8,660	8,860	9,060	9,260	9,280
\$80,000 - 99,999	1,870	3,730	5,060	6,260	7,460	8,660	8,860	9,060	9,260	9,460	10,430	11,240
\$100,000 - 124,999	2,040	3,970	5,300	6,500	7,700	8,900	9,110	9,610	10,610	11,610	12,610	13,430
\$125,000 - 149,999	2,040	3,970	5,300	6,500	7,700	9,610	10,610	11,610	12,610	13,610	14,900	16,020
\$150,000 - 174,999	2,040	3,970	5,610	7,610	9,610	11,610	12,610	13,750	15,050	16,350	17,650	18,770
\$175,000 - 199,999	2,720	5,450	7,580	9,580	11,580	13,870	15,180	16,480	17,780	19,080	20,380	21,490
\$200,000 - 249,999	2,900	5,930	8,360	10,660	12,960	15,260	16,570	17,870	19,170	20,470	21,770	22,880
\$250,000 - 399,999	2,970	6,010	8,440	10,740	13,040	15,340	16,640	17,940	19,240	20,540	21,840	22,960
\$400,000 - 449,999	2,970	6,010	8,440	10,740	13,040	15,340	16,640	17,940	19,240	20,540	21,840	22,960
\$450,000 and over	3,140	6,380	9,010	11,510	14,010	16,510	18,010	19,510	21,010	22,510	24,010	25,330

**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	\$620	\$860	\$1,020	\$1,020	\$1,020	\$1,020	\$1,650	\$1,870	\$1,870	\$1,890	\$2,040
\$10,000 - 19,999	620	1,630	2,060	2,220	2,220	2,220	2,850	3,850	4,070	4,090	4,290	4,440
\$20,000 - 29,999	860	2,060	2,490	2,650	2,650	3,280	4,280	5,280	5,520	5,720	5,920	6,070
\$30,000 - 39,999	1,020	2,220	2,650	2,810	3,440	4,440	5,440	6,460	6,880	7,080	7,280	7,430
\$40,000 - 59,999	1,020	2,220	3,130	4,290	5,290	6,290	7,480	8,680	9,100	9,300	9,500	9,650
\$60,000 - 79,999	1,500	3,700	5,130	6,290	7,480	8,680	9,880	11,080	11,500	11,700	11,900	12,050
\$80,000 - 99,999	1,870	4,070	5,690	7,050	8,250	9,450	10,650	11,850	12,260	12,460	12,870	13,820
\$100,000 - 124,999	2,040	4,440	6,070	7,430	8,630	9,830	11,030	12,230	13,190	14,190	15,190	16,150
\$125,000 - 149,999	2,040	4,440	6,070	7,430	8,630	9,980	11,980	13,980	15,190	16,190	17,270	18,530
\$150,000 - 174,999	2,040	4,440	6,070	7,980	9,980	11,980	13,980	15,980	17,420	18,720	20,020	21,280
\$175,000 - 199,999	2,190	5,390	7,820	9,980	11,980	14,060	16,360	18,660	20,170	21,470	22,770	24,030
\$200,000 - 249,999	2,720	6,190	8,920	11,380	13,680	15,980	18,280	20,580	22,090	23,390	24,690	25,950
\$250,000 - 449,999	2,970	6,470	9,200	11,660	13,960	16,260	18,560	20,860	22,380	23,680	24,980	26,230
\$450,000 and over	3,140	6,840	9,770	12,430	14,930	17,430	19,930	22,430	24,150	25,650	27,150	28,600



YMCA of Muncie

# ILLICIT SUBSTANCE SCREENING REQUIREMENTS

It is the policy of the YMCA of Muncie that all applicants being considered for employment, or current employees, be willing to successfully complete a substance screening test upon request. The presence of illicit drugs, other than those prescribed by a physician, will be measured by urinalysis if you are asked to participate. The positive presence of these drugs reported in your drug testing release form may be grounds for refusal of employment or dismissal. Each applicant or employee is required to fill out this form.

## Applicant Substance Testing Release

I, \_\_\_\_\_ (name of employee/applicant), voluntarily authorize Pathologists Associated, its physicians and its employees to take specimens of my urine and to perform a urine test designed to detect the presence of illicit drugs (amphetamine, barbiturate, benzodiazepines, cannabinoids, cocaine, opiates, or phencyclidine) or any other substances, which can impair my alertness. Further, I voluntarily authorize Pathologists Associated, its physicians and its employees to disclose the test results to my employers, the YMCA of Muncie, or its representatives.

I hereby state that I am taking or have been prescribed by a physician and am currently taking the following medications (if none, state "none"):

Non-Prescription \_\_\_\_\_

Prescription \_\_\_\_\_

I further agree not to hold Pathologists Associated, its physicians, and/or its employees liable for disclosure to the YMCA of Muncie or any results relating to this release.

Signature of Applicant \_\_\_\_\_ Date \_\_\_\_\_

Time \_\_\_\_\_

Witness \_\_\_\_\_

**Employee's Receipt and Acknowledgement of the  
YMCA of Muncie  
Employee Handbook and Personnel Policy**

1. I certify that I have received a copy of the YMCA Employee Handbook and Personnel Policy, revision effective September, 2013.
2. I have read and understand the YMCA of Muncie Employee Handbook and Personnel Policy.
3. I have been given an opportunity to ask questions.
4. I understand that this Employee Handbook and Personnel Policy is not a binding contract, but a set of guidelines for the implementation of personnel policies and procedures.
5. I understand that the YMCA may modify any of the provisions of this Employee Handbook and Personnel Policy at any time.
6. I also understand that, notwithstanding any of the provisions of this Employee Handbook and Personnel Policy, I am employed on an at-will basis. This means my employment may be terminated at any time, for any reason either by me or by the YMCA.
7. I understand that no representative of the YMCA has any authority to enter into any agreement for employment for any specified period of time, or to make any agreement contrary to the foregoing except the President/CEO or the Board of Directors.
8. I hereby agree to uphold and abide by the statements, guidelines and policies contained in the YMCA of Muncie Employee Handbook and Personnel Policy.
9. I understand that by signing this receipt and acknowledgement that this does NOT constitute a contract of employment with the YMCA of Muncie and that the YMCA is an at-will employer.

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of parent/guardian  
If under the age of 18

\_\_\_\_\_  
Date

\_\_\_\_\_  
Supervisor Signature

\_\_\_\_\_  
Date







**FOR YOUTH DEVELOPMENT®  
FOR HEALTHY LIVING  
FOR SOCIAL RESPONSIBILITY**

<b>SYSTEM</b>	<b>FORM</b>
PAYROLL	DIRECT DEPOSIT

To sign up for DIRECT DEPOSIT OF PAY, just complete the section below and return it with your voided check to the Payroll Department.

Sign up now. You'll like it!

I authorize you and the financial institution listed below to deposit my pay automatically to my  checking account AND/OR  savings account each payday. Adjusting entries to correct errors are also authorized. This authority will remain in effect until I have cancelled in writing.

Date: \_\_\_\_\_

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

\_\_\_\_\_  
Employee Name

\_\_\_\_\_  
Address (if known)

\_\_\_\_\_  
Employee #

\_\_\_\_\_  
City State

\_\_\_\_\_  
Signature

<b>DIRECT DEPOSIT 1</b>		
(Check one)	Account Type:	<input type="checkbox"/> Checking <input type="checkbox"/> Savings
<input type="checkbox"/> NET <input type="checkbox"/> \$ AMT	Transit/Routing #	Account Number
\$ _____	_____	_____

<b>DIRECT DEPOSIT 2</b>		
(Check one)	Account Type:	<input type="checkbox"/> Checking <input type="checkbox"/> Savings
<input type="checkbox"/> NET <input type="checkbox"/> \$ AMT	Transit/Routing #	Account Number
\$ _____	_____	_____



## Handout 11 — Child Abuse Reporting Procedures

The YMCA promotes a positive guidance policy with an emphasis on positive reinforcement, redirection, prevention, and the development of self-discipline. At no time will the following disciplinary techniques be tolerated; physical punishment, striking, biting, kicking, squeezing, shaming, withholding food or restroom privileges, confining children in small locked rooms, or verbal or emotional abuse.

Affectionate touch and the warm feelings it brings are important factors in helping a child grow into a loving and caring adult. YMCA staff and volunteers, however, need to be sensitive to each person's need for personal space (i.e., not everyone wants to be hugged). The YMCA encourages appropriate touch; at the same time, however, it prohibits inappropriate touch or other means of sexually exploiting children.

In the event of an accusation of child abuse, the YMCA will take prompt and immediate actions as follows:

1. At the first report or allegation that child abuse has occurred, the employed staff person it has been reported to will notify the program director, who will then review the incident with the YMCA executive director or his or her designate. If the program director is not immediately available, this review by the supervisor cannot in any way deter the reporting of child abuse by the mandated reporters. Most states mandate that all teachers and child care providers report information they have learned in their professional roles regarding suspected child abuse. "Whistle Blower" Rule: Staff who report any suspected child abuse can remain anonymous and are immune from all civil and criminal liability, provided they have made the report in good faith.
2. In the event the reported incident involves a program volunteer, employed staff, or YMCA member, the executive director will immediately, without exception, suspend the volunteer or staff person from the YMCA until an investigation is complete. Accused should be suspended immediately and removed from the program in which the allegation occurred.
3. The YMCA will make a report in accordance with relevant state and local child abuse reporting requirements and will cooperate to the extent of the law with any legal authority involved. Indiana law requires the reporting of suspected abuse and neglect. According to the Indiana State Code for Child Abuse, "a person commits a class B misdemeanor when he knowingly fails to make a report of child abuse or neglect." Any staff who has seen a child be abused or neglected OR has received a disclosure from a child regarding child abuse or neglect, should report to the local DCS immediately. The following actions should take place when reporting child abuse or neglect:
  - a. Documentation of the witnessed or disclosed child abuse or neglect; include report date, eye-witness observations, and/or direct conversations. Also include name of child/children, ages of each child, address, and phone number.
  - b. Contact direct supervisor to inform them of the situation. A supervisor will sit with any staff uncomfortable calling DCS.
4. The parents or legal guardian of the child or children involved in the alleged incident will be promptly notified in accordance with the directions of the relevant state or local agency. If more than one set of parents is involved (e.g., child-on-child abuse) the YMCA's responsibility is to keep the names and contact information of those involved confidential. People may learn that information some

other way, such as through other children, but YMCA staff and volunteers should not provide it. The YMCA needs to protect itself from disclosing information on a minor.

5. Whether the incident or alleged offense takes place on or off YMCA premises, it will be considered job related (because of the youth-involved nature of the YMCA).
6. Reinstatement of the program volunteer, employed staff person or YMCA member will occur only after all allegations have been cleared to the satisfaction of the executive director or his or her designate.
7. All YMCA staff and volunteers must be sensitive to the need for confidentiality in the handling of this information and therefore should discuss the incident only with the executive director or his or her designate.
8. All full-time and part-time employees and program volunteers must read and sign this policy.

Employee or volunteer signature \_\_\_\_\_ Date \_\_\_\_\_

Revised 10/2009





## Handout 10 — Code of Conduct (for YMCA Staff & Volunteers)

1. To protect YMCA staff, volunteers, and program members, at no time during a YMCA program may a staff person be alone with a single child where he or she cannot be observed by others. As staff supervise children, they should space themselves in such a way the other staff can see them.
2. Staff shall never leave a child unsupervised.
3. Restroom supervision: Staff will make sure that the restroom is not occupied by suspicious or unknown individuals before allowing children to use the facilities. Staff will stand in the doorway of the restroom while children are using the restroom. This policy allows privacy for the children and protection for the staff (not being alone with child). If staff is assisting younger children, doors to the facility must remain open. No child, regardless of age, should ever enter a bathroom alone on a field trip or at other off-site location. Always send children in threes (known as the rule of three), and whenever possible, with staff.
4. Staff should conduct or supervise private activities in pairs—diapering, putting on bathing suits, taking showers, and so on. When this is not feasible, staff should be positioned so that they are visible to others.
5. Indiana law requires the reporting of suspected abuse and neglect. According to the Indiana State Code for Child Abuse, “a person commits a class B misdemeanor when he knowingly fails to make a report of child abuse or neglect.” Any staff who has seen a child be abused or neglected OR has received a disclosure from a child regarding child abuse or neglect, should report to the local DCS immediately. The following actions should take place when reporting child abuse or neglect:
  - Documentation of the witnessed or disclosed child abuse or neglect; include report date, eye-witness observations, and/or direct conversations. Also include name of child/children, ages of each child, address, and phone number.
  - Contact direct supervisor to inform them of the situation. A supervisor will sit with any staff uncomfortable calling DCS.

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6. “Whistle Blower” Rule: Staff who report any suspected child abuse can remain anonymous and are immune from all civil and criminal liability, provided they have made the report in good faith.

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7. Staff shall not abuse children in any way, including
  - Physical abuse—striking, spanking, shaking, slapping, and so on;
  - Verbal abuse—humiliating, degrading, threatening, and so on;
  - Sexual abuse—touching, or speaking inappropriately;
  - Mental abuse—shaming, withholding kindness, being cruel;
  - Neglect—withholding food, water, or basic care.No type of abuse will be tolerated and may be cause for immediate dismissal.
8. Any staff member who is accused of abuse or neglect of a child in the program, their rights will be protected during the investigation proceedings. The staff member will be suspended until the

investigation clears the accused staff member. All children in the program are protected from the accused staff member due to suspension until all investigations clear the accused staff member of all allegations.

9. Staff must use positive techniques of guidance, including redirection, positive reinforcement, and encouragement rather than competition, comparison, and criticism. Staff will have age-appropriate expectations and set up guidelines and environments that minimize the need for discipline. Physical restraint is used only in predetermined situations (when necessary to protect the child or other children from harm), administered only in a prescribed manner, and must be documented in writing.
10. Staff will conduct a health check of each child upon his or her arrival each time the program meets, noting any fever, bumps, bruises, and so on. Questions or comments will be addressed to the parent or child in a non-threatening way. Staff will document and questionable marks or responses.
11. Staff will respond to children with respect and consideration and treat all children equally, regardless of sex, race, religion, culture, economic level of the family, or disability.
12. Staff will respect children's rights not to be touched or looked at in ways that make them feel uncomfortable, and their right to say no. Other than diapering, children are not to be touched on areas of their bodies that would be covered by a bathing suit.
13. Staff will refrain from intimate displays of affection toward others in the presence of children, parents, and staff.
14. Staff is not to transport children in their own vehicles or allow youth participants old enough to drive to transport younger children in the program.
15. Staff must appear clean, neat, and appropriately attired.
16. Using, possessing, or being under the influence of alcohol or illegal drugs during working hours is prohibited.

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17. Smoking or use of tobacco in the presence of children or parents during working hours is prohibited.
18. Possession or use of any type of weapon or explosive device is prohibited.

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19. Using YMCA computers to access pornographic sites, send e-mails with sexual overtones or otherwise inappropriate messages, or develop online relationships is not allowed.

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20. Profanity, inappropriate jokes, sharing intimate details of one's personal life, and any kind of harassment in the presence of children, parents, volunteers, or other staff is prohibited.
21. Staff may not be alone with children they meet in YMCA programs outside the YMCA. This includes babysitting, sleepovers, driving, or riding in cars, and inviting children to their homes. Any exceptions require a written explanation before the fact and are subject to prior administrator approval.
22. Staff must be free of physical or psychological conditions that might adversely affect children's physical or mental health. If in doubt, an expert should be consulted.



23. Staff will portray a positive role model for youth by maintaining an attitude of loyalty, patience, courtesy, tact, and maturity.
24. Staff should not give excessive gifts (e.g., TV, video games, jewelry) to youth.
25. Staff may not date program participants who are under the age of 18.
26. Under no circumstances should staff release children to anyone other than the authorized parent, guardian, or other adult authorized by the parent or guardian (written parent authorization on file with the YMCA).
27. Staff is to report to a supervisor any other staff or volunteer who violates any of the policies listed in the Code of Conduct.
28. Staff is required to read and sign all policies related to identifying, documenting, and reporting child abuse and attend trainings on the subject, as instructed by a supervisor.
29. Staff will act in a caring, honest, respectful, and responsible manner consistent with the mission of the YMCA.

I understand that any violation of this Code of Conduct may result in termination.

Employee or volunteer signature \_\_\_\_\_ Date \_\_\_\_\_

Supervisor or CAP Trainer Signature \_\_\_\_\_ Date \_\_\_\_\_

Revision 10/2009

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