

## About Personnel Forms and Files

Are your files in order?

### Employee W-4 & State forms -

- IRS form **W-4** and Georgia form **G-4** should be on file for all employees.
- If you do not have a W-4, by law, you must withhold Single-0 until you obtain one.
- A signed W-4 protects you if an employee accuses you of incorrectly withholding their taxes.
- If you cannot prove that you were authorized to use a certain marital status and number of exemptions, you may be held liable for THEIR taxes.

Read them carefully!

If a W-4 is not completed correctly, it is “invalid” and you **must withhold Single-0**.

Watch for a blank #5 allowance field. Blank fields render the form “invalid” and require withholding Single-0.

To insure that all forms are valid – Recap the information on a “new hire transmittal form.”

If you (not the employee) can fill in this form in its entirety then you can be confident that the employee has submitted valid forms. This form is available on our web site at [www.asbinc.net](http://www.asbinc.net)

### Immigration Form I-9 - Proves eligibility to work

This is mandatory and there are no exceptions, even if you are hiring your own child and you were there when you birthed him!

- Retaining an immigration form **I-9** is mandatory for all hires after 11/6/86.
- As an employer, you must document whether a new employee is eligible to work in the U.S. by witnessing certain documents and completing an I-9 form.
- The employee must complete section one on the first day of employment.
- Do not ask for an I-9 until **after you hire the employee**, to avoid being accused of discrimination.
- Section two must be completed and signed by the employer.
- If possible, Xerox their SS Card and Drivers License.
- Be very careful to witness documents from either  
**List A** or **Both list B & C**
- The employee must pick the documents.
- You are not permitted to determine which documents the employee chooses to show you.
- SIGN IT
- You must keep this form on file until one year after termination.

**\*\*Keep I-9s in a separate file\*\***

If you become a target for an immigration audit, you don't want to release your personnel files to an auditor.

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### New-Hire Law

Send new hire W-4s to the state within 10 days.

Federal and State law requires that you report all newly hired and rehired employees to the state within 10 days of hire.

The easiest way to do this is to fax or mail a copy of any new employee W-4s to the state. Write the following extra information on the bottom of their W-4 before sending it in.

- Employee's date of birth
- Employee's hire date
- Your company phone number
- Your company EIN Number

#### **\*\*WARNING\*\***

The state will look for new hires on your unemployment returns and may issue a notice if they see that you do not appear to be reporting new employees. They have the authority to impose a \$25 penalty for each missing employee.

Georgia's fax is (888) 541-0521 or use the web site <http://newhire-reporting.com/GA-Newhire/Default.aspx>  
South Carolina's fax is (888) 454-5294 or <http://www.state.sc.us/dss/csed/newhire.htm>

### W-4's that are marked "EXEMPT"

W-4's that are marked "EXEMPT" **expire** every year on February 15th.

If you do not receive a new one, withhold Single-0 until you do.

You are no longer required to submit questionable or Exempt W-4s to the IRS, but don't tell your new hire. Chances are, if you warn an employee that you will send a copy of their W-4 to the IRS, they may complete the W-4 in another (proper) manner. ☺