West Virginia University New Employee Processing

Employee Processing Services (EPS) would like to welcome you as an employee to West Virginia University. This packet includes the forms that need to be completed to finalize your employee processing. Please see instructions below on how to complete the individual forms and any additional documentation required. Feel free to contact EPS if you have questions about this process, please call 304-293-3379 Opt 2 or email EPS@mail.wvu.edu.

Foreign National Employees

Appointments are required for all foreign national employees to complete their payroll paperwork with the Tax Services department. Please call 304-293-3379 Opt 3 or send an email to tax@mail.wvu.edu to set up an appointment.

Included Forms:

1. **Employee information form** - complete all applicable boxes
2. **I-9 Form** (Employment Eligibility) If completing this packet remotely, an I-9 form will be included in your packet. If completing this packet with an EPS team member, an I-9 form will be completed electronically in our office. (See more information below)
3. **Form W-4** - The IRS requires that you complete Form W-4 in order to have the correct amount of federal taxes withheld from your pay. A worksheet and instructions prepared by the IRS are included.
4. **State Tax Withholding** – Residents of the State of West Virginia or any non-bordering state will need to complete the West Virginia Withholding Exemption Certificate. Residents of PA, MD, VA, KY or OH may complete tax forms from those states along with a WV Certificate of Non-Residence. These forms are located at [http://taxservices.wvu.edu/certificates-forms/payroll-tax-withholding](http://taxservices.wvu.edu/certificates-forms/payroll-tax-withholding)
5. **Form W-9** – This form is used to provide the employee’s social security number for tax purposes. It must be completed if not selecting a social security card from the list of acceptable documents for the I-9 form.
6. **Direct Deposit Authorization Form** – As a service to employees, West Virginia University requires direct deposit to any domestic bank account of the employee’s choosing. A voided check, direct deposit form, or a memo from the bank must be attached to the completed direct deposit authorization form. If a memo is being provided from the banking institution, it must be written on the banking institution’s letterhead and must include the routing number, account number, and signed by a bank representative.
7. **Human Resources Policies/Procedures, Self-Identification of Veteran and Disability Status** - Complete and sign a total of 4 pages. The additional 4 pages are informational only. The student/graduate assistant remote packets will not have the self-identification of veteran and disability pages as they are not required.

Once you have completed all required forms, please mail all original forms to:

West Virginia University
One Waterfront Place
PO Box 6005
Morgantown, WV 26506-6005
Attn: Employee Processing Services
I-9 Employment Eligibility Verification

The Department of Homeland Security (DHS) requires that all newly hired employees complete Form I-9 prior to or on their first day of employment. To comply with federal regulations, West Virginia University must examine the employment eligibility and identity document(s) an employee presents. This is to verify that (1) the document(s) reasonably appears to be genuine and (2) the document(s) belongs to that individual. There is a page in this packet titled “List of Acceptable Documents”. In order to verify your employment eligibility, you will need to bring with you either one original document form List A or a combination of one original document from List B along with one original document from List C. Only original, unexpired documents are accepted. We will not accept copies of identification. DO NOT use white out anywhere on this form. Note: West Virginia University is an E-verify employer. E-Verify is an Internet-based system that compares information from an employee’s Form I-9, Employment Eligibility Verification, to data from U.S. Department of Homeland Security and Social Security Administration records to confirm employment eligibility. In order to follow E-verify regulations, all employees must submit their social security number and we cannot accept a list B document that does not contain a photo.

Remote Processing

If a new employee is unable to process for payroll in person, this packet may be completed remotely. In order to process remotely, the new employee will need to see an authorized representative of WVU to complete the I-9 form. The Department of Homeland Security suggests using a notary public, if available, as an authorized representative. If you are unable to locate a notary public who is willing to assist you in completing the I-9 form, please contact EPS for other arrangements.

You will need to complete all of section 1 of Form I-9. If a box does not apply to you, you must write N/A. This rule applies to all boxes, including the apartment number and other last names used boxes. You must write in N/A as no boxes may be left blank. You also must indicate, under your signature, if you did or did not have a preparer/translator by checking the appropriate box. No white out may be used anywhere on this form. Any error must be marked through with a single line and the change must be initialed and dated.

The responsibility of the authorized representative is to view the employee’s identification in person, list the information from the IDs onto section 2 of the I-9 form under the appropriate list (A, or B & C). They would need to fill in the first five boxes listed under the certification to include: signature of employer or authorized representative, date, title, print last name, and print first name. A notary stamp or seal should not be placed anywhere on this form as the notary is acting as a representative of WVU and not as a notary public.

Prior to leaving the office of the notary, please fax both pages of the completed I-9 form to 304-293-4587 for review. Be sure to include copies of your identification as well. Once faxed, please call our office at 304-293-3379 Opt 2 and a member of the EPS staff will review for accuracy. After you have spoken to an EPS staff member, you may mail all completed forms, front and back copies of your IDs, and banking information.

If at any time you have questions about this process, please call 304-293-3379 Opt 2 or email EPS@mail.wvu.edu.
# Employee Information Form

## Personal Information (Please Print)

**Gender:** (check one)  □ Male  □ Female

**First Name and Middle Initial:**

**Home Address (Permanent Address):**

**City:**

**Birth date:**

**WVU Email:**

---

**Educational:** (if none please leave blank):

**Highest college degree attained:**

**Marital Status:** (check one)

- □ Single
- □ Married
- □ Common Law

**Nationality:** (check one)

- □ U.S. Citizen
- □ Resident Alien
- □ Non-Resident Alien

---

## Employment Information

**What is your ethnicity?**

- □ Hispanic or Latino
- □ Not Hispanic or Latino

**Select one or more races to indicate what you consider yourself to be.**

- □ American Indian or Alaska Native
- □ Asian
- □ Black or African American
- □ Native Hawaiian / Other Pacific Islander
- □ White

**Current Military Service:**

- □ Military Reserves
- □ National Guard

**Place of Employment/ Department Name:**

**Scheduled Start Date:**

---

## Emergency Contact Information

**Contact First Name and Middle Initial:**

**Gender:** (check one)  □ Male  □ Female

**Contact Last Name:**

**Contact Home Address:**

**City:**

**Contact Home Phone:**

**State:**

**Contact Work Phone:**

**Zip code:**
### Employment Eligibility Verification

**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.*

<table>
<thead>
<tr>
<th>Last Name (Family Name)</th>
<th>First Name (Given Name)</th>
<th>Middle Initial</th>
<th>Other Last Names Used (if any)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Address (Street Number and Name)</th>
<th>Apt. Number</th>
<th>City or Town</th>
<th>State</th>
<th>ZIP Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date of Birth (mm/dd/yyyy)</th>
<th>U.S. Social Security Number</th>
<th>Employee’s E-mail Address</th>
<th>Employee’s Telephone Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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):

- [ ] A citizen of the United States
- [ ] A noncitizen national of the United States (See instructions)
- [ ] A lawful permanent resident (Alien Registration Number/USCIS Number): 
- [ ] An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy): 

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.

1. Alien Registration Number/USCIS Number: 
2. Form I-94 Admission Number: 
3. Foreign Passport Number: 

| Country of Issuance: | | |
|----------------------|------------------|
|                      |                  |

<table>
<thead>
<tr>
<th>Signature of Employee</th>
<th>Today’s Date (mm/dd/yyyy)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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.

<table>
<thead>
<tr>
<th>Signature of Preparer or Translator</th>
<th>Today’s Date (mm/dd/yyyy)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Last Name (Family Name)</th>
<th>First Name (Given Name)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Address (Street Number and Name)</th>
<th>City or Town</th>
<th>State</th>
<th>ZIP Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

STOP Employer Completes Next Page  

STOP
## Section 2. Employer or Authorized Representative Review and Verification

Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee’s first day of employment. You must physically examine one document from List A OR a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents."

### Employee Info from Section 1

<table>
<thead>
<tr>
<th>Last Name (Family Name)</th>
<th>First Name (Given Name)</th>
<th>M.I.</th>
<th>Citizenship/Immigration Status</th>
</tr>
</thead>
</table>

### List A OR List B AND List C

<table>
<thead>
<tr>
<th>Document Title</th>
<th>Issuing Authority</th>
<th>Document Number</th>
<th>Expiration Date (if any) (mm/dd/yyyy)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Document Title</td>
<td>Issuing Authority</td>
<td>Document Number</td>
<td>Expiration Date (if any) (mm/dd/yyyy)</td>
</tr>
</tbody>
</table>

### Additional Information

QR Code - Sections 2 & 3
Do Not Write In This Space

Certification: I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

The employee's first day of employment (mm/dd/yyyy): (See instructions for exemptions)

<table>
<thead>
<tr>
<th>Signature of Employer or Authorized Representative</th>
<th>Today's Date (mm/dd/yyyy)</th>
<th>Title of Employer or Authorized Representative</th>
</tr>
</thead>
<tbody>
<tr>
<td>Last Name of Employer or Authorized Representative</td>
<td>First Name of Employer or Authorized Representative</td>
<td>Employer's Business or Organization Name</td>
</tr>
<tr>
<td>Employee's Business or Organization Address (Street Number and Name)</td>
<td>City or Town</td>
<td>State</td>
</tr>
<tr>
<td>One Waterfront Place</td>
<td>Morgantown</td>
<td>WV</td>
</tr>
</tbody>
</table>

## Section 3. Reverification and Rehires

(To be completed and signed by employer or authorized representative.)

<table>
<thead>
<tr>
<th>A. New Name (if applicable)</th>
<th>B. Date of Rehire (if applicable)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Last Name (Family Name)</td>
<td>First Name (Given Name)</td>
</tr>
</tbody>
</table>

C. If the employee’s previous grant of employment authorization has expired, provide the information for the document or receipt that establishes continuing employment authorization in the space provided below.

<table>
<thead>
<tr>
<th>Document Title</th>
<th>Document Number</th>
<th>Expiration Date (if any) (mm/dd/yyyy)</th>
</tr>
</thead>
</table>

I attest, under penalty of perjury, that to the best of my knowledge, this employee is authorized to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

<table>
<thead>
<tr>
<th>Signature of Employer or Authorized Representative</th>
<th>Today's Date (mm/dd/yyyy)</th>
<th>Name of Employer or Authorized Representative</th>
</tr>
</thead>
</table>
LISTS OF ACCEPTABLE DOCUMENTS
All documents must be UNEXPIRED

Employees may present one selection from List A or a combination of one selection from List B and one selection from List C.

<table>
<thead>
<tr>
<th>LIST A</th>
<th>LIST B</th>
<th>LIST C</th>
</tr>
</thead>
</table>
| **Documents that Establish Both Identity and Employment Authorization** OR **Documents that Establish Identity** AND **Documents that Establish Employment Authorization**

1. U.S. Passport or U.S. Passport Card
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa
4. Employment Authorization Document that contains a photograph (Form I-766)
5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status:
   a. Foreign passport; and
   b. Form I-94 or Form I-94A that has the following:
      (1) The same name as the passport; and
      (2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form.
6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI
7. Employment authorization document issued by the Department of Homeland Security
8. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address
9. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address
10. School ID card with a photograph
11. Voter's registration card
12. U.S. Coast Guard Merchant Mariner Card
13. Native American tribal document
14. Driver's license issued by a Canadian government authority
15. Identification Card for Use of Resident Citizen in the United States (Form I-179)

For persons under age 18 who are unable to present a document listed above:

10. School record or report card
11. Clinic, doctor, or hospital record
12. Day-care or nursery school record
13. Driver's license issued by a State, county, municipal authority, or territory of the United States bearing an official seal
14. Native American tribal document
15. U.S. Citizen ID Card (Form I-197)
16. Identification Card for Use of Resident Citizen in the United States (Form I-179)
17. Employment authorization document issued by the Department of Homeland Security

Examples of many of these documents appear in Part 13 of the Handbook for Employers (M-274).

Refer to the instructions for more information about acceptable receipts.
Form W-4 (2017)

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

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

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

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

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

Personal Allowances Worksheet (Keep for your records.)

<table>
<thead>
<tr>
<th>A</th>
<th>Enter “1” for yourself if no one else can claim you as a dependent.</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>B</td>
<td>Enter “1” if:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>You’re single and have only one job; or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>You’re married, have only one job, and your spouse doesn’t work; or</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Your wages from a second job or your spouse’s wages (or the total of both) are $1,500 or less.</td>
<td></td>
</tr>
<tr>
<td>C</td>
<td>Enter “1” for your spouse. But, you may choose to enter “0” if you are married and have either a working spouse or more than one job. (Entering “0” may help you avoid having too little tax withheld.)</td>
<td></td>
</tr>
<tr>
<td>D</td>
<td>Enter number of dependents (other than your spouse or yourself) you will claim on your tax return.</td>
<td></td>
</tr>
<tr>
<td>E</td>
<td>Enter “1” if you will file as head of household on your tax return (see conditions under Head of household above).</td>
<td></td>
</tr>
<tr>
<td>F</td>
<td>Enter “1” if you have at least $2,000 of child or dependent care expenses for which you plan to claim a credit. (Note: Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)</td>
<td></td>
</tr>
<tr>
<td>G</td>
<td>Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• If your total income will be less than $70,000 ($100,000 if married), enter “2” for each eligible child; then less “1” if you have two or four eligible children or less “2” if you have five or more eligible children.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• If your total income will be between $70,000 and $84,000 ($100,000 and $19,000 if married), enter “1” for each eligible child.</td>
<td></td>
</tr>
<tr>
<td>H</td>
<td>For accuracy, complete all worksheets that apply.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• If you are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed $50,000 ($20,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.</td>
<td></td>
</tr>
</tbody>
</table>

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

Employee’s Withholding Allowance Certificate

| 1 | Your first name and middle initial |  |
| 2 | Your social security number |  |
| 3 | Single | Married | Married, but withheld at higher Single rate. |  |
| Note: If married, but legally separated, or spouse is a nonresident alien, check the “Single” box. |  |
| 4 | City or town, state, and ZIP code |  |
| 5 | Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) |  |
| 6 | Additional amount, if any, you want withheld from each paycheck |  |
| 7 | I claim exemption for withholding for 2017, and I certify that I meet both of the following conditions for exemption. |  |
| | • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and |  |
| | • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. |  |
| | If you meet both conditions, write “Exempt here. |  |

Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.

Employee’s signature

This form is not valid unless you sign it. | Date |

Form W-4 (2017)

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

Cat. No. 10220Q
WEST VIRGINIA EMPLOYEE’S WITHHOLDING EXEMPTION CERTIFICATE
FORM WV/IT-104

Complete this form and present it to your employer to avoid any delay in adjusting the amount of state income tax to be withheld from your wages.

If you do not complete this form, the amount of tax that is now being withheld from your pay may not be sufficient to cover the total amount of tax due the state when filing your personal income tax return after the close of the year. You may be subject to a penalty on tax owed the state.

Individuals are permitted a maximum of one exemption for themselves, plus an additional exemption for their spouse and any dependent other than their spouse that they expect to claim on their tax return.

If you are married and both you and your spouse work and you file a joint income tax return, or if you are working two or more jobs, the revised withholding tables should result in a more accurate amount of tax being withheld.

If you are Single, Head of Household, or Married and your spouse does not work, and you are receiving wages from only one job, and you wish to have your tax withheld at a lower rate, you must check the box on line 5.

When requesting withholding from pension and annuity payments you must present this completed form to the payor. Enter the amount you want withheld on line 6.

If you determine the amount of tax being withheld is insufficient, you may reduce the number of exemptions you are claiming or request additional taxes be withheld from each payroll period. Enter the additional amount you want to have withheld on line 6.

--- cut here ---

WEST VIRGINIA EMPLOYEE’S WITHHOLDING EXEMPTION CERTIFICATE

Name_________________________ Social Security Number _______________________

Address________________________

City__________________________ State________________ Zip Code _____________

1. If SINGLE, and you claim an exemption, enter “1”, if you do not, enter “0” __________

2. If MARRIED, one exemption each for husband and wife if not claimed on another certificate.
   (a) If you claim both of these exemptions, enter “2” __________
   (b) If you claim one of these exemptions, enter “1” __________
   (c) If you claim neither of these exemptions, enter “0” __________

3. If you claim exemptions for one or more dependents, enter the number of such exemptions. __________

4. Add the number of exemptions which you have claimed above and enter the total __________

5. If you are Single, Head of Household, or Married and your spouse does not work, and you are receiving wages from only one job, and you wish to have your tax withheld at a lower rate, check here __________

6. Additional withholding per pay period under agreement with employer, enter amount here ____________

Note that special withholding allowances provided on Federal Form W-4 may not be claimed on your West Virginia Form WV/IT-104.

I CERTIFY, under penalties provided by law, that the number of exemptions claimed in this certificate is not in excess of those to which I am entitled.

Date_________________________ Signature_________________________

NONRESIDENTS-SEE REVERSE SIDE
Request for Taxpayer Identification Number and Certification

1. Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2. Business name/disregarded entity name, if different from above.

3. Check appropriate box for federal tax classification; check only one of the following seven boxes:
   - Individual/sole proprietor
   - Corporation
   - Single-member LLC
   - Partnership
   - Trust/estate
   - Limited liability company. Enter the tax classification (C=corporation, S=corporation, P=partnership)
   - Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.

4. Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
   - Exempt payee code (if any)
   - Exemption from FATCA reporting code (if any)

   (Applies to accounts maintained outside the U.S.)

5. Address (number, street, and apt. or suite no.)

6. City, state, and ZIP code

   Requester’s name and address (optional)

7. List account number(s) here (optional)

Part I

Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number

or

Employer identification number

Part II

Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and

2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and

3. I am a U.S. citizen or other U.S. person (defined below); and

4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/W9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively-connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See What is FATCA reporting? on page 2 for further information.
Payroll Direct Deposit Form

West Virginia State Auditor’s Office, ePayments Division - 1900 Kanawha Blvd., E., Bldg. 1, Room W-121, Charleston, WV 25305
Telephone: 1-800-500-4079  Fax: (304) 340-5084  www.wvsao.gov

- PLEASE FORWARD TO YOUR STATE AGENCY PAYROLL DEPARTMENT ONCE COMPLETED -

<table>
<thead>
<tr>
<th>First Name:</th>
<th>Mi:</th>
<th>Last Name:</th>
</tr>
</thead>
<tbody>
<tr>
<td>EPICS #:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SSN:</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

PAYROLL PRIMARY ACCOUNT:

Bank Name:  
Routing #:  
Account #:  

[ ] Start Direct Deposit  [ ] Change  [ ] No Change
[ ] Checking - Attach a voided check.
[ ] Saving

PAYROLL SECONDARY ACCOUNT(S): If you have more than two secondary accounts, please complete an additional form.

Bank Name:  
Routing #:  
Account #:  

[ ] Start Direct Deposit  [ ] Change  [ ] Cancel  [ ] No Change
[ ] Checking - Attach a voided check.
[ ] Saving

Dollar Amount:

Bank Name:  
Routing #:  
Account #:  

[ ] Start Direct Deposit  [ ] Change  [ ] Cancel  [ ] No Change
[ ] Checking - Attach a voided check.
[ ] Saving

Dollar Amount:

I hereby authorize the State of West Virginia, hereinafter called STATE, to initiate credit entries to the account(s) as indicated above and to initiate debit entries as adjustments for credit entries made in error. The STATE will not be responsible for any loss that may arise solely by reason of error, mistake or fraud regarding information provided on this form. This authority is to remain in full force and effect until I have filed a new payroll form in a timely manner so as to afford the STATE a reasonable opportunity to act. I further acknowledge that my employee pay stub will be made available to me through a secure internet web site.

Employee’s Signature: ____________________________ Date: __________

To be completed by the State Agency Payroll Department.

State Agency: West Virginia University  Phone #: 304.293.3379 Opt. 1

I hereby certify I am a payroll representative of the herein named State Agency and that being so authorized I do certify the information listed and attached with this authorization has been received from the employee indicated above.

Payroll Representative’s Signature: ____________________________ Date: __________

Pursuant to Section 7 of the Privacy Act of 1974, the disclosure of your Social Security Number is mandatory. Social Security Numbers are necessary to properly maintain records concerning your direct deposit payments as is required and authorized by the federal government for tax administration purposes. See generally, 42 U.S.C. § 405(c). Failure to provide a Social Security Number will prevent us from processing your direct deposit request.
Employee Name: ____________________________________________

Please Print (Last, First)

WVU Human Resources Policies & Procedures

initial

By signing below, I acknowledge that I have received the website addresses for the WVU Board of Governors’ Policies (bog.wvu.edu), as well as the WVU Division of Human Resources Policies and Procedures [www.hr.wvu.edu]. I agree, as a condition of my employment, that I am responsible for reviewing, understanding, and adhering to these policies and procedures, and that failure to adhere to these policies and procedures may be grounds for disciplinary action, up to and including termination of my employment. I also understand that if I do not have access to a computer, that I am responsible for informing my department or the Division of Human Resources, so that a solution may be determined.

Should I have any questions or concerns regarding the policies or procedures, I understand that I am advised to contact the Division of Human Resources using the contact information listed below.

WVU Drug-Free Schools & Communities Act Booklet

Employee Certification

initial

By signing below, I acknowledge that I have received a written copy of the WVU Drug-Free Schools & Communities Act booklet regarding the requirements to maintain a drug-free workplace, as required by federal law. I understand that any employee found in violation of the provisions of this booklet may be subject to disciplinary action, up to and including termination of employment, and may be required to participate in a drug abuse assistance or drug rehabilitation program.

403(b) Retirement Savings Plan Available to All Employees

initial

By signing below, I acknowledge that I understand a 403(b) Tax Deferred Retirement Savings Plan is available to employees, including those employees not otherwise entitled to benefits. Student teachers or independent contractors are not eligible to participate in the plan. Should I wish to enroll an “Enrollment Form” for my selected retirement vendor, either TIAA-CREF or Great West, is required. In addition a “Non-Benefit Eligible Salary Reduction Agreement,” where I indicate the amount to be contributed each pay, is required. Both forms are available on the Human Resources website (www.hr.wvu.edu). I also understand that if I do not have access to a computer, that I am responsible for informing my department or the Division of Human Resources, so that a solution may be determined.

Should I have any questions or concerns regarding the policies or procedures, I understand that I am advised to contact the Division of Human Resources using the contact information listed below.

Employee’s Signature

Date

Division of Human Resources
P.O. Box 6640
Morgantown, WV 26506
Telephone: (304) 293-5700
Fax: (304) 293-7532
E-mail: EmployeeRelations@mail.wvu.edu
Benefits@mail.wvu.edu

(Over --->)

v092613
Employee Acknowledgement for Notice of Marketplace

The Patient Protection and Affordable Care Act (ACA, or the federal law known as Health Care Reform) requires that you must be informed of the following information:

➢ About the existence of the Marketplace;
➢ That you may be eligible for a premium tax credit if the employer’s plan does not meet certain requirements or you are not offered employer sponsored health coverage;
➢ That if you purchase coverage through the Marketplace, that you may lose the employer contribution toward the employer-sponsored coverage and that all or a portion of the employer’s contribution may be excludable for federal income tax purposes;
➢ Include contact information for the Marketplace and an explanation of appeals rights.

The Marketplace Notice must be given to ALL employees.

You are hereby provided with a completed Marketplace Notice and support information to further your understanding of the existence of the Marketplace.

If you have any questions or concerns about your WVU employee benefits, please contact your benefits coordinator or email ACABenefits@mail.wvu.edu. If you have questions about the Marketplace, please visit HealthCare.gov.

By providing your signature below, you hereby accept the receipt of the Marketplace Notice and acknowledge awareness of the existence of the Marketplace as an alternative option for health care coverage.

_________________________________________  __________________________
Employee Signature                       Date
NOTICE of WV Health Insurance Marketplace

This notice does not require any additional action on your part.

The Patient Protection and Affordable Care Act (commonly known as “ACA” or “Obamacare”) requires employers to provide information to all employees regarding the availability of the new Health Insurance Marketplace. Enclosed is a formal notice that follows the recommended federal model. We have tailored the second page of the document to include specific information about the availability of health insurance coverage to employees of this institution.

If you are interested in pursuing additional information about the Health Insurance Marketplace, you should follow the directions in the enclosed notice and go to HealthCare.gov. If you visit this website, additional information may be needed to determine your eligibility to participate in the Marketplace, including the following:

- There is no waiting period for health insurance in our system, so if you are not eligible now, you will not be eligible within the next three months unless your employment status changes to meet the definition of “eligible employee” contained in the notice.
- WV Public Employees’ Insurance Agency (PEIA) insurance plans do meet the minimum value standard.
- Premiums to participate in the PEIA health insurance plans are based on salary levels, and information regarding the cost is available in the WV PEIA Shopper’s Guide for Plan Year 2015 at www.wvpeia.com.
- We are not aware of any major changes affecting eligibility anticipated in the coming plan year.

For more information regarding the new Health Insurance Marketplace, please visit HealthCare.gov.

For questions regarding your current WVU employee benefits, please contact the WVU Benefits Administration unit at ACABenefits@mail.wvu.edu or (304) 293-5700 ext. 4.

This notice does not require any additional action on your part.
PART A: General Information

When key parts of the health care law take effect in 2014, there will be a new way to buy health insurance: the Health Insurance Marketplace. To assist you as you evaluate options for you and your family, this notice provides some basic information about the new Marketplace and employment-based health coverage offered by your employer.

What is the Health Insurance Marketplace?
The Marketplace is designed to help you find health insurance that meets your needs and fits your budget. The Marketplace offers "one-stop shopping" to find and compare private health insurance options. You may also be eligible for a new kind of tax credit that lowers your monthly premium right away. Open enrollment for health insurance coverage through the Marketplace begins in October 2013 for coverage starting as early as January 1, 2014.

Can I Save Money on my Health Insurance Premiums in the Marketplace?
You may qualify to save money and lower your monthly premium, but only if your employer does not offer coverage, or offers coverage that doesn’t meet certain standards. The savings on your premium that you’re eligible for depends on your household income.

Does Employer Health Coverage Affect Eligibility for Premium Savings through the Marketplace?
Yes. If you have an offer of health coverage from your employer that meets certain standards, you will not be eligible for a tax credit through the Marketplace and may wish to enroll in your employer’s health plan. However, you may be eligible for a tax credit that lowers your monthly premium, or a reduction in certain cost-sharing if your employer does not offer coverage to you at all or does not offer coverage that meets certain standards. If the cost of a plan from your employer that would cover you (and not any other members of your family) is more than 9.5% of your household income for the year, or if the coverage your employer provides does not meet the "minimum value" standard set by the Affordable Care Act, you may be eligible for a tax credit.  

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

How Can I Get More Information?
For more information about your coverage offered by your employer, please check your summary plan description or contact WVU Administration at ACABenefits@mail.wvu.edu

The Marketplace can help you evaluate your coverage options, including your eligibility for coverage through the Marketplace and its cost. Please visit Healthcare.gov for more information, including an online application for health insurance coverage and contact information for a Health Insurance Marketplace in your area.

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1 An employer-sponsored health plan meets the "minimum value standard" if the plan’s share of the total allowed benefit costs covered by the plan is no less than 60 percent of such costs.
PART B: Information About Health Coverage Offered by Your Employer

This section contains information about any health coverage offered by your employer. If you decide to complete an application for coverage in the Marketplace, you will be asked to provide this information. This information is numbered to correspond to the Marketplace application.

3. Employer name
   West Virginia University

4. Employer Identification Number (EIN)
   55-6000842

5. Employer address
   One Waterfront Place, P.O. Box 6640

6. Employer phone number
   304.293.5700 ext. 4

7. City
   Morgantown

8. State
   WV

9. ZIP code
   26506-6640

10. Who can we contact about employee health coverage at this job?
    WVU Benefits Administration

11. Phone number (if different from above)
    304.293.5700 ext. 4

12. Email address
    ACABenefits@mail.wvu.edu

Here is some basic information about health coverage offered by this employer:

- As your employer, we offer a health plan to:
  - [ ] All employees. Eligible employees are:

  - Some employees. Eligible employees are:

- With respect to dependents:
  - [ ] We do offer coverage. Eligible dependents are:

  - [ ] We do not offer coverage.

  [ ] It checked, this coverage meets the minimum value standard, and the cost of this coverage to you is intended to be affordable, based on employee wages.

  ** Even if your employer intends your coverage to be affordable, you may still be eligible for a premium discount through the Marketplace. The Marketplace will use your household income, along with other factors, to determine whether you may be eligible for a premium discount. If, for example, your wages vary from week to week (perhaps you are an hourly employee or you work on a commission basis), if you are newly employed mid-year, or if you have other income losses, you may still qualify for a premium discount.

If you decide to shop for coverage in the Marketplace, HealthCare.gov will guide you through the process. Here's the employer information you'll enter when you visit HealthCare.gov to find out if you can get a tax credit to lower your monthly premiums.