THE UNIVERSITY OF MICHIGAN

STANDARD PRACTICE GUIDE

SECTION:	Personnel	**Number:**	201.85
		Revised:	7/01/04
SUBJECT:	Special Stipends (Form G)	**Date Issued:**	
		Attachment(s)	5

APPLIES TO: Instructional, Primary Archivists, Curators, Librarians, Researchers, Coaches in the Athletics Job Family, and Exempt Professional/Administrative Staff

ISSUED BY: Personnel Office and The Office of the Vice President for Academic Affairs

I. Policy

Appointment as a full-time staff member generally precludes other employment at the University. Compensation for full-time appointments will cover all responsibilities to the University, including teaching, research, administrative and supervisory duties or other professional activities. Additional compensation may be approved for services which are clearly above and beyond those services which are associated with the staff member's regular assignment.

Special stipends are used, consistent with the rules and regulations of the unit, to compensate eligible University staff members who provide additional non-recurring services which are performed outside of their regular work schedule or assignment, to pay moving and travel expenses in accordance with University policy (See SPG 201.68 "Moving and Relocation Expenses"), to pay Category II Risk payments, to pay honoraria (federal projects do not permit payment of honoraria) to visiting dignitaries and scholars, and to pay scholarly and other work-related awards.

II. Regulations and Definitions

A. Eligible staff members are:

1. Instructional staff and Primary Archivists, Curators, Librarian and Researchers.

2. Certain exempt Professional/Administrative staff (see SPG 201.38-1 "Overtime").

B. The amount of the stipend should be in accordance with established schedules which have been approved by the Office of Academic Affairs and/or the Personnel Office, or be at a daily rate which does not exceed 5% of the full-time monthly salary rate for the regular appointment of the University staff member.

C. The dean or director normally should not approve special stipends for more than four days in any calendar month. Unusual circumstances justifying payments for more than four days should be explained on the Form G or in an accompanying memorandum. (Some units permit less than four days. Departments should check with their Dean's or Director's Office on this limit.)

D. The date(s) and time(s) during which services are to be provided and a description of the specific nature of services to be rendered must be included on the Form G and copies of related correspondence, agreements, or authorizations for services are to be attached.

E. It is the responsibility of the releasing unit to assure that the staff member is eligible to engage in employment or provide supplemental services in addition to their regular appointment. The releasing unit is the department, school or college in which the staff member has his or her principal appointment.

F. If the activity is a continuing one, every effort should be made to provide the staffing by making fractional secondary appointments as part of the staff member's regular appointment. If staffing for the activity cannot be achieved by utilizing fractional appointments, then reasonable and consistent procedures and rates should be agreed upon in advance by the units involved and the Office of Academic Affairs-Personnel or the Personnel Service Center.

G. It is the responsibility of the appointing department to certify that consulting services to be provided by a University staff member are essential and cannot be provided by persons receiving salary support under the account, and to provide evidence of a selection process on or with the Form G.

H. Exclusions

1. Special stipends (Form G) may not be used for staff members performing their regular duties or closely related duties within the staff member's major unit.

2. Non-exempt services by staff members in the Allied Health, non-exempt Professional/Administrative, Office, Operating Engineers, Technical, Trades, or Service-Maintenance job families, should not be compensated by special stipends (Form G). These staff members should be compensated for services provided in accordance with the provisions of the "Temporary Employment" SPG 201.57 or the "overtime" SPG 201.38 and 201.38-1.

3. Special stipends (Form G) may not be used to make payment for consultant services provided by outside individuals or organizations [see SPG 201.86, "Services of Independent Consultants" (Form G-2) and SPG 507.4 "Independent Consultant Organizations"].

4. Special stipends (Form G) may not be used to pay independent contractors from federal funds [see SPG 201.86, "Services of Independent Consultants" (Form G-2)].

5. Non-employees providing services of other than a professional nature may not be compensated by special stipend (see SPG 201.57, "Temporary Employment").

I. Professional/Administrative staff members absent from their regular position while performing supplemental services for another unit must record such absences on the Attendance Card for Exempt Staff to the nearest one-half (1/2) day. They may elect to use accrued vacation time

and receive their regular pay in addition to the stipend, or they may request excused absence without pay.

J. If the individual to be paid an honoraria is not a member of the University faculty or staff, citizenship, residency and alien status must be indicated. Applicable Federal and State income taxes will be withheld from non-resident aliens unless those individuals are exempt under tax treaty regulations. IRS Form 8233 must be submitted to claim exclusion from withholding under Tax Treaty provisions, if a treaty is in effect, between the individual's country of citizenship and the United States. The IRS Form 8233 (Exemption from Withholding on Compensation for Independent Personal Services of a Non-Resident Alien Individual), available from the Payroll Office, must be signed by the individual in order to qualify for exemption from tax withholding and submitted with a Form G, or to the Payroll Office prior to the completion of services.

III. Use of Form G-1

A. In order to facilitate the request for payment of honoraria to multiple individuals, all of whom must be U.S. citizens and NOT members of the University staff or faculty, a Form G-1 may be prepared as authorization for the total amount to be paid, with the individuals listed on an accompanying G-1 Supplement.

Procedure

RESPONSIBILITY		ACTION
Appointing Department/Unit	1.	Complete Request for Payment of Special Stipend (Form G). Determine what services are to be performed and provide a description of the specific nature of services to be rendered, and date(s) and time(s) during which services are to be performed, on the Form G.
	2.	If the individual to be paid is not a member of the UM faculty or staff, complete the box listing, address, citizenship, etc.
	3.	Verify the eligibility of the staff member to provide supplemental services and the recommended compensation with the releasing unit.
	4.	Attach copies of related correspondence, agreements, or authorizations to the Form G.
	5.	If the special stipend is requested for an individual currently employed by the University, endorse the Form

G and forward it to the releasing unit for the endorsement.

6. If the payment is a scholarly award and the department wishes to make a ceremonious presentation of a check, arrangements may be made to make the gross amount of the Form G large enough to compensate for the necessary tax withholding, and to have a separate check prepared rather than having recipient's next regular paycheck. For the proper calculations of a gross amount greater than the amount of the award, contact the Payroll Office.

7. If there are several non-members of the University who are all US citizens being paid from the same account number, prepare a single Form G-1 to authorize the total amount payable to all recipients and prepare a Form G-1 Supplement to list each of the recipients with the necessary information, e.g. amount, name, address, nature of services, etc.

8. Contact the Compensation Section of the appropriate Personnel Service Center for any questions concerning special stipend eligibility for an exempt Professional/Administrative staff member and/or determination of the correct rate of pay.

9. After necessary endorsements of Dean, Director, Releasing Unit, etc., are obtained, forward two copies of the Form G or two copies of the Form G-1 with the accompanying Form G-1 Supplement to

   the Faculty and Staff Records Office, unless the payment is requested for an exempt Professional/Administrative staff member. Payments for Professional/Administrative staff members should be the appropriate Personnel Service Center.

Releasing Unit

10. Assure the staff members are eligible to engage in employment or to provide supplemental services in addition to their regular appointments and endorse the Form G.

Faculty/Staff Records or Compensation Section

11. Review the request for special stipend for:

    a) Nature of duties performed;

b) Staff member eligibility; and

c) Amount of compensation

Faculty/Staff Records or Compensation	12.	Contact the appointing or releasing unit to clarify any questions concerning the special stipend.
	13.	Endorse the form and forward to the Payroll Office.
Payroll Office	14.	Issue a check for payment after the completion date for services rendered. Payments to UM staff members will be made on their next scheduled payday following receipt of the form by the Payroll Office and completion of the services. Payments to non-employees will be made on the next scheduled biweekly payday following receipt of the form and after the completion of the services. Checks will be mailed to the recipients unless other arrangements are requested on the Form G or Form G-1. Separate checks for the payments of scholarly awards may be requested by notation on the Form G.
Appointing Unit	15.	If the services to be rendered are not performed as anticipated, or if the services or compensation differ from those described on the Request for Special Stipend Form G, a memorandum requesting cancellation of the request should be forwarded to the Payroll Office through the Dean's/Director's Office and Staff Records. A revised Form G should be submitted if the date(s), time(s), or nature of the services or compensation are to be changed.

SUBMITTING THE FORM GQ

FORM TYPE	STATUS DETERMINED ON THE FORM GQ	
	Employee	**Independent Contractor**
Form G	Attach Form I-9 to the Form G prior to submission if the individual does not have a current University appointment. It is not necessary to attach the FORM GQ.	Attach the Form GQ to the Form G prior to submission.
Form G-1	Attach a form I-9 to the Form G-1 prior to submission. It is not necessary to attach the Form GQ. ***Note: If the individual has a current University appointment, the Form G-1 cannot be used. Use the Form G.***	Attach a Form GQ to the Form G-1 prior to submission.
Form G-2	The Form G-2 cannot be used to pay an individual that is determined to be an employee on the Form GQ.	Attach a Form GQ to the Form G-2 prior to submission.

INSTRUCTIONS FOR PAYMENTS TO INDEPENDENT CONTRACTORS NOT OTHERWISE AFFILIATED WITH THE UNIVERSITY OF MICHIGAN

I. Individuals who are not affiliated with the University, with neither temporary hourly or regular appointments and who meet the specifications for a Form G payment as described in SPG 201.85, may be paid via the Form G-1 and G-1 Supplement. If the payment is to be paid from Federal contract funds, the Form G-2 must be used.

II. The Form G-1 with the accompany G-1 Supplement is used only to request special payments to multiple individuals who are all U.S. citizens performing "like" kinds of services as independent contractors and are being paid from the same account number other than Federal accounts.

III. For individuals who are not U.S. citizens, payments must be requested on either the Form G or the Form G-2.

IV. The Form G-1 cannot be used to pay individuals who have affiliations with The University of Michigan as either temporary hourly or regular staff.

V. The Form G-1 should only be used to request payments to individuals who are acting as independent contractors. Payments to individuals as employees should be compensated in accordance with the provisions of the Temporary Employment SPG 201.57.

VI. The date(s) during which services are to be provided and a description of the nature of the services to be rendered must be listed for each individual on the G-1 supplement.

VII. Prepare one Form G-1 and as many G-1 Supplements as it takes to include all of the individuals to be paid. Forward two copies of each of these documents to the Faculty and Staff Records Office, 4073 Wolverine Tower, 1281.

VIII. Following completion of the services for which payments are requested, payments will be made on the next scheduled biweekly payday after receipt of the Form G-1 and G-1 Supplement by the Payroll Office.

FORM G

201.85

THE UNIVERSITY OF MICHIGAN

REQUEST FOR PAYMENT OF SPECIAL COMPENSATION INCLUDING STIPENDS AND CERTAIN OTHER PAYMENTS

To request payment to the UM Faculty, Staff Member, or other individual as indicated below:

Name _____ U.S. SSN _____
(Last, First, Middle Initial)

Unit/Department _____ Account No. _____ Amount $ _____

Is individual currently employed at UM? Yes ☐ No ☐

If yes: Appointing Dept. _____ Appointing Title _____

Indicate the time period From _____ To _____ and describe type of compensation/services rendered.

If compensation is for services rendered and paid as an Independent Contractor (Non-Employee), a completed Form GQ must be attached. If form GQ indicates that these services be reimbursed as an Employee, a completed Form I-9 must be attached if individual is not currently employed with the University.

For Moving Expenses

Advance Amount $_____ Amount $_____ Taxable (66931)
Amount $_____ Non-taxable (61929)
$_____ Total

If individual is NOT a member of the UM faculty or staff, please complete the following:

Current Mailing/Home Address:
Number and Street _____

City _____ State _____ Zip _____ Country _____
Country of Citizenship _____ Country of Residency _____

If not US citizen indicate visa type _____ and check one of the following:

Nonresident alien (Form 8233) ☐ Resident alien (Form 1078) ☐

NOTE: If not resident alien, Federal and State tax withholding may apply. See instruction VI. on reverse side.

Prepared by: _____ Phone #: _____ Date Prepared _____

I certify that the terms, restrictions and qualifications set forth in this form's administration policy are met and that the payments are in compliance with all conditions imposed by the funding source.

Chair/Department Head (Name Typed) _____ Signature _____

Dean/Director or Designated Rep (Name Typed) _____ Signature _____

Releasing Unit Dean/Director (Name Typed) _____ Signature _____

Special Instructions

Approved for Payment

_____
Human Resources and Affirmative Action

_____
JC Code

Form 30021 Rev. 1/95

INSTRUCTIONS FOR SPECIAL COMPENSATION INCLUDING STIPENDS AND CERTAIN OTHER PAYMENTS

I. Special Compensation including stipends and certain other payments are used to:

A. Compensate for services provided by eligible staff members on a nonrecurring basis and performed outside of and beyond the scope of their regular employment and hours of employment. Eligible staff members are:

1. Instructional Staff and Primary Archivists, Curators, Librarians, and Researchers.
2. Certain exempt Professional/Administrative Staff (see SPG 201.38-1 "Overtime".)

B. Pay moving and travel expenses in accordance with University policy (see SPG 201.68 "Moving and Relocation Expenses".)

C. Pay pre-approved royalty payments.

D. Make Category II Risk Payments to appropriate Medical School faculty.

E. Pay scholarly awards.

F. Pay honoraria or fees to visiting dignitaries and scholars. (Honoraria may not be paid from Federal Funds.)

II. This form may not be used for:

A. Staff members performing their regular duties or closely related duties within the staff members' major unit.

B. Non-exempt services by University staff members. These services should be compensated for in accordance with the provisions of the Temporary Employment SPG 201.57 or the Overtime SPGs 201.38 and 201.38-1.

C. Payment for consultant services provided by outside individuals or organizations. (See Independent Consultants SPG 201.86 for individuals and SPG 507.4 for organizations.)

III. The amount of compensation or payment should be in accordance with established schedules which have been approved by the Office of Academic Affairs and/or the Compensation Office, or be at a daily rate which does not exceed 5% of the full-time monthly salary rate for the regular appointment of a University staff member. Honoraria to visitors should be paid with reasonable guidelines as approved by the Dean/Director. Category II Risk payments should be made in accordance with guidelines established by the Dean of the Medical School.

IV. The Dean or Director should not normally approve more than four days of consultation activity (whether paid through the University or not) in any calendar month. Unusual circumstances justifying more than four days of consulting activities should, when a Special Stipend is involved, be explained on the Form G or in an accompanying memorandum. (Some units permit less than four days. Departments should check with their Dean's office on this limit.)

V. The date(s) during which services are to be provided or a date applicable to the approved payment and a description of the specific nature of the services to be rendered or the type of special payment, e.g., moving expenses, etc., should be listed. Please attach copies of related correspondence, agreements, or authorizations for service.

VI. If the individual to be paid is not a member of the University faculty or staff, citizenship, residency, and alien status must be indicated. It should be noted that up to 30% Federal and applicable State income taxes will be withheld from non-resident aliens unless those individuals are exempt under tax treaty regulations. IRS Form 8233 must be submitted to claim exclusion from withholding under tax treaty provisions (if it is in effect) between the individual's country of citizenship and the United States. The IRS Form 8233 (Exemption from Withholding on Compensation for Independent Personal Services of a Non-Resident Alien Individual) available from the Payroll Office, must be completed and signed by the individual in order to qualify for exemption from tax withholding and submitted with this Form G, or to the Payroll Office prior to the completion of services.

VII. Forward the original and one copy to the Faculty and Staff Records Office (if the payment is for a faculty member or a visitor) or to the Compensation Office (if the payment is for an exempt professional staff member).

VIII. Requests for the payment of special compensation or other payments should be reviewed and endorsed by the Faculty and Staff Records Office and/or the Compensation Office before the services are rendered or before the payments are committed with the exception of Category II Risk payments, which are requested periodically according to established Medical School rules. It is the responsibility of the requesting unit to assure that the services are rendered in accordance with the condition specified in the request and to stop payment if required.

IX. It is the responsibility of the releasing unit to assure that the staff member is eligible to engage in employment or provide supplemental services in addition to their regular appointment.

X. When the services are in the nature of interdepartmental consultation on an externally sponsored research project, contact the Federal Fund Financial Operations Department to discuss regulations of the sponsor (e.g., The Federal Government requires that the consulting arrangement meet certain criteria and that approval is in writing from the sponsoring agency).

XI In order to facilitate the request for payments to several individuals, all of whom are U.S. citizens and NOT members of the University staff or faculty, a Form G-1 (in place of the Form G) may be used as authorization for payment with the individuals being listed on an accompanying G-1 Supplement.

XII. Following completion of the services for which the payments are requested:

A. Payments to staff members will be made on their next scheduled payday after receipt of the Form G in the Payroll Office.

B. Payments to those who are not members of the University staff will be made on the next schedule biweekly payday after receipt of the Form G or the Form G-1 in the Payroll Office and will be mailed to recipients unless other arrangements are requested.

FORM G-1
(FOR USE WITH THE FORM G-1 SUPPLEMENT ONLY)

THE UNIVERSITY OF MICHIGAN

REQUEST FOR PAYMENTS TO INDEPENDENT CONTRACTORS NOT OTHERWISE AFFILIATED WITH THE UNIVERSITY OF MICHIGAN

This form is to be used to pay individuals who do not hold appointments at The University of Michigan and who are U.S. citizens, for services as independent contractors. Non-U.S. citizens' payments must be requested on a Form G or a Form G-2.

The _____
(Department, School, College or other unit)

requests payment of compensation for services as independent contractors rendered by the individuals indicated on the attached Form G-1 Supplement

for the period ending _____ from Account Number _____

in the total amount of $_____

Prepared by: _____ Phone #: _____

Date form prepared _____

I certify that the terms, restrictions and qualifications set forth in the form's administration policy are met and that the payments are in compliance with all conditions imposed by the funding source.

_____ _____
Chair/Department Head (Name Typed) Signature

_____ _____
Dean/Director or Designated Rep (Name Typed) Signature

_____ **Approved for Payment**
Project Director

_____
Human Resources and Affirmative Action

_____
JC Code

Form 30023 Rev. 1/95

THE UNIVERSITY OF MICHIGAN
FORM G-1 SUPPLEMENT

Instructions

1. The Form G-1 Supplement is to be used only in conjunction with the Form G-1 for groups of individuals who are ***U.S. citizens*** and ***who do not hold*** University of Michigan appointments. All payments requested must be chargeable to the same account
2. A completed Form GQ must be attached. If the nature of services rendered is identical for each individual listed below, one attached Form GQ is sufficient . A separate Form GQ needs to be attached for each individual when the services rendered are different. If the Form GQ indicates that these services be reimbursed as an Employee, a different method of payment will be necessary.

Soc. Sec. No. _____

Name _____
Last First M.Init

Street _____

City _____ State _____

Zip Code _____

Account No. _____ **Job Class 61901**

Amount _____

NATURE OF SERVICES RENDERED: _____

Soc. Sec. No. _____

Name _____
Last First M.Init

Street _____

City _____ State _____

Zip Code _____

Account No. _____ **Job Class 61901**

Amount _____

NATURE OF SERVICES RENDERED: _____

Soc. Sec. No. _____

Name _____
Last First M.Init

Street _____

City _____ State _____

Zip Code _____

Account No. _____ **Job Class 61901**

Amount _____

NATURE OF SERVICES RENDERED: _____

Soc. Sec. No. _____

Name _____
Last First M.Init

Street _____

City _____ State _____

Zip Code _____

Account No. _____ **Job Class 61901**

Amount _____

NATURE OF SERVICES RENDERED: _____

Soc. Sec. No. _____

Name _____
Last First M.Init

Street _____

City _____ State _____

Zip Code _____

Account No. _____ **Job Class 61901**

Amount _____

NATURE OF SERVICES RENDERED: _____

Form 30024 Rev. 1/95

FORM GQ

201.85

THE UNIVERSITY OF MICHIGAN

EMPLOYEE/INDEPENDENT CONTRACTOR CLASSIFICATION CHECKLIST FOR FORM G/G-2 PAYMENTS

The information provided below will assist the University in determining whether the individual performing the services will be classified for federal, state and FICA tax purposes as an employee of the University or as an independent contractor. Complete Section I, Section II, and Section III (if necessary) and ATTACH TO THE FORM G WHEN APPROPRIATE AND ALWAYS TO THE FORM G-2.

I. _____ (Individual's Name) _____ (Social Security Number) _____ (Account Number)

Department _____ Form Preparer _____ (Name) (Phone No.)

II. Multiple Relationships with the University YES NO

A. Does this individual currently work for the University as an employee? ____ ____

B. Is it currently expected that the University will hire this individual as an employee immediately following the termination of his or her Form G/G-2 services? ____ ____

C. During the 12 months prior to the date on which the Form G/G-2 services commenced, did the individual have an official University appointment (including temporary) and provide the same or similar services? ____ ____

If the answer is "No" to all questions, proceed to the questions in Section III.
If the answer is "Yes" to any of the 3 questions, the individual should be classified as an employee and paid via the normal appointment process or on the Form G.

III. Classification Guidelines (Complete only one of III.A., III.B., and III.C. depending on the services performed by the individual.)

A. Teacher/Lecturer/Instructor YES NO

1. Is the individual a "guest lecturer" (e.g. an individual who lectures at only a few class sessions)? _____ *Treat as an ind. contractor.* _____ *Go to #2.*

2. a. Is the individual teaching a course for which students will NOT receive credit toward a University degree. _____ _____

b. Does the individual provide the same or similar services to other entities or to the general public as part of a trade or business? _____ _____

If the answer to both questions 2(a) and 2(b) is "Yes", then treat the individual as an independent contractor.
If the answer to either of questions 2(a) and 2(b) is "No", then go to question #3.

3. In performing instructional duties, will the individual primarily use course materials that are created or selected by the individual? _____ *Treat as an ind. contractor.* _____ *Treat as an employee.*

III. B. Researcher

Researchers hired to perform services for a University department are presumed to be employees of the University. If, however, the researcher is hired to perform research for a particular University professor or employee, please indicate which of the following relationships is applicable by placing a check mark in the appropriate blank:

Relationship #1: The individual will perform research for a University professor or employee under an arrangement whereby the University professor or employee serves in a supervisory capacity (i.e., the individual will be working under the direction of the University professor or employee). #1 _____ *Treat as an employee.*

Relationship #2: The individual will serve in an advisory or consulting capacity with a University professor or employee (i.e., the individual will be working "with" the University professor or employee in a "collaboration between equals" type arrangement). #2 _____ *Treat as an independent contractor.*

III. C. Individuals Not Covered Under Sections III.A. or III.B. YES NO

1. Does the individual provide the same or similar services to other entities or to the general public as part of a trade or business? _____ *Treat as an ind. contractor.* _____ *Go to #2.*

2. Will the department provide the individual with specific instructions regarding performance of the required work rather than rely on the individual's expertise? _____ *Treat as an employee.* _____ *Go to #3.*

3. Will the University set the number of hours and /or days of the week that the individual is required to work, as opposed to allowing the individual to set own work schedule? _____ *Treat as an employee.* _____ *Treat as an ind. contractor.*

Form 30025 created 1/95

UM Dept. Name_____ UM Dept.# (org. code)_____ 201.85

U.S. Department of Justice
Immigration and Naturalization Service

OMB No. 1115-0136
Employment Eligibility Verification

Please read instructions carefully before completing this form. The instructions must be available during completion of this form. ANTI-DISCRIMINATION NOTICE. It is illegal to discriminate against work eligible individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because of a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Verification. To be completed and signed by employee at the time employment begins

Print Name: Last	First	Middle Initial	Maiden Name
Address *(Street Name and Number)*		Apt. #	Date of Birth *(month/day/year)*
City	State	Zip Code	Social Security #

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):
- ☐ A citizen or national of the United States
- ☐ A Lawful Permanent Resident (Alien # A_____)
- ☐ An alien authorized to work until____/____/____ (Alien # or Admission #_____)

Employee's Signature	Date *(month/day/year)*

Preparer and/or Translator Certification. *(To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.*

Preparer's/Translator's Signature	Print Name
Address *(Street Name and Number, City, State, Zip Code)*	Date *(month/day/year)*

Section 2. Employer Review and Verification. To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C as listed on the reverse of this form and record the title, number and expiration date, if any, of the document(s)

List A	OR	List B	AND	List C
Document title: _____		_____		_____
Issuing authority: _____		_____		_____
Document #: _____		_____		_____
Expiration Date *(if any)*: ___/___/___		___/___/___		___/___/___
Document #: _____				
Expiration Date *(if any)*: ___/___/___				

CERTIFICATION - I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on *(month/day/year)* ____/____/____ and that to the best of my knowledge the employee is eligible to work in the United States. (State employment agencies may omit the date the employee began employment).

Signature of Employer or Authorized Representative	Print Name	Title
Business or Organization Name	Address *(Street Name and Number, City, State, Zip Code)*	Date *(month/day/year)*

Section 3. Updating and Reverification. To be completed and signed by employer

A. New Name *(if applicable)*	B. Date of rehire *(month/day/year) (if applicable)*

C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment eligibility.
Document Title:_____ Document #:_____ Expiration Date (if any):___/___/___

I attest, under penalty of perjury, that to the best of my knowledge, this employee is eligible 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.

Signature of Employer or Authorized Representative	Date *(month/day/year)*

Form I-9 (Rev. 11-21-91) N

Work Permission Expiration_____

Visa Type_____

U.S. Department of Justice
Immigration and Naturalization Service

OMB No. 1115-0136
Employment Eligibility Verification

INSTRUCTIONS

PLEASE READ ALL INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM.

Anti-Discrimination Notice. It is illegal to discriminate against any individual (other than an alien not authorized to work in the U.S.) in hiring, discharging, or recruiting or referring for a fee because of that individual's national origin or citizenship status. It is illegal to discriminate against work eligible individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because of a future expiration date may also constitute illegal discrimination.

Section 1 - Employee. All employees, citizens and noncitizens, hired after November 6, 1986, must complete Section 1 of this form at the time of hire, which is the actual beginning of employment. **The employer is responsible for ensuring that Section 1 is timely and properly completed.**

Preparer/Translator Certification. The Preparer/Translator Certification must be completed if Section 1 is prepared by a person other than the employee. A preparer/translator may be used only when the employee is unable to complete Section 1 on his/her own. However, the employee must still sign Section 1 personally.

Section 2 - Employer. For the purpose of completing this form, the term "employer" includes those recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors.

Employers must complete Section 2 by examining evidence of identity and employment eligibility within three (3) business days of the date employment begins. If employees are authorized to work, but are unable to present the required document(s) within three business days, they must present a receipt for the application of the document(s) within three business days and the actual document(s) within ninety (90) days. However, if employers hire individuals for a duration of less than three business days, Section 2 must be completed at the time employment begins. **Employers must record:** 1) document title; 2) issuing authority; 3) document number, 4) expiration date, if any; and 5) the date employment begins. Employers must sign and date the certification. Employees must present original documents. Employers may, but are not required to, photocopy the document(s) presented. These photocopies may only be used for the verification process and must be retained with the I-9. **However, employers are still responsible for completing the I-9.**

Section 3 - Updating and Reverification. Employers must complete Section 3 when updating and/or reverifying the I-9. Employers must reverify employment eligibility of their employees on or before the expiration date recorded in Section 1. Employers **CANNOT** specify which document(s) they will accept from an employee.

- If an employee's name has changed at the time this form is being updated/ reverified, complete Block A.
- If an employee is rehired within three (3) years of the date this form was originally completed and the employee is still eligible to be employed on the same basis as previously indicated on this form (updating), complete Block B and the signature block.
- If an employee is rehired within three (3) years of the date this form was originally completed and the employee's work authorization has expired **or** if a current employee's work authorization is about to expire (reverification), complete Block B and:
  - examine any document that reflects that the employee is authorized to work in the U.S. (see List A **or** C),
  - record the document title, document number and expiration date (if any) in Block C, and
  - complete the signature block.

Photocopying and Retaining Form I-9. A blank I-9 may be reproduced provided both sides are copied. The Instructions must be available to all employees completing this form. Employers must retain completed I-9s for three (3) years after the date of hire **or** one (1) year after the date employment ends, whichever is later.

For more detailed information, you may refer to the INS Handbook for Employers, (Form M-274). You may obtain the handbook at your local INS office.

Privacy Act Notice. The authority for collecting this information is the Immigration Reform and Control Act of 1986, Pub. L. 99-603 (8 U.S.C. 1324a).

This information is for employers to verify the eligibility of individuals for employment to preclude the unlawful hiring, or recruiting or referring for a fee, of aliens who are not authorized to work in the United States.

This information will be used by employers as a record of their basis for determining eligibility of an employee to work in the United States. The form will be kept by the employer and made available for inspection by officials of the U.S. Immigration and Naturalization Service, the Department of Labor, and the Office of Special Counsel for Immigration Related Unfair Employment Practices.

Submission of the information required in this form is voluntary. However, an individual may not begin employment unless this form is completed since employers are subject to civil or criminal penalties if they do not comply with the Immigration Reform and Control Act of 1986.

Reporting Burden. We try to create forms and instructions that are accurate, can be easily understood, and which impose the least possible burden on you to provide us with information. Often this is difficult because some immigration laws are very complex. Accordingly, the reporting burden for this collection of information is computed as follows: 1) learning about this form, 5 minutes; 2) completing the form, 5 minutes; and 3) assembling and filing (recordkeeping) the form, 5 minutes, for an average of 15 minutes per response. If you have comments regarding the accuracy of this burden estimate, or suggestions for making this form simpler, you can write to both the Immigration and Naturalization Service, 425 I Street, N.W., Room 5304, Washington, D. C. 20536; and the Office of Management and Budget, Paperwork Reduction Project, OMB No. 1115-0136, Washington, D.C. 20503.

EMPLOYERS MUST RETAIN COMPLETED I-9
PLEASE DO NOT MAIL COMPLETED I-9 TO INS

LISTS OF ACCEPTABLE DOCUMENTS

LIST A

Documents that Establish Both Identity and Employment Eligibility

1. U.S. Passport (unexpired or expired)
2. Certificate of U.S. Citizenship *(INS Form N-560 or N-561)*
3. Certificate of Naturalization *(INS Form N-550 or N-570)*
4. Unexpired foreign passport, with *I-551 stamp or* attached *INS Form I-94* indicating unexpired employment authorization
5. Alien Registration Receipt Card with photograph *(INS Form I-151 or I-551)*
6. Unexpired Temporary Resident Card *(INS Form I-688)*
7. Unexpired Employment Authorization Card *(INS Form I-688A)*
8. Unexpired Reentry Permit *(INS Form I-327)*
9. Unexpired Refugee Travel Document *(INS Form I-571)*
10. Unexpired Employment Authorization Document issued by the INS which contains a photograph *(INS Form I-688B)*

OR

LIST B

Documents that Establish Identity

1. 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, sex, height, eye color, and address
2. 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, sex, height, eye color, and address
3. School ID card with a photograph
4. Voter's registration card
5. U.S. Military card or draft record
6. Military dependent's ID card
7. U.S. Coast Guard Merchant Mariner Card
8. Native American tribal document
9. Driver's license issued by a Canadian government authority

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

AND

LIST C

Documents that Establish Employment Eligibility

1. U.S. social security card issued by the Social Security Administration *(other than a card stating it is not valid for employment)*
2. Certification of Birth Abroad issued by the Department of State *(Form FS-545 or Form DS-1350)*
3. Original or certified copy of a birth certificate issued by a state, county, municipal authority or outlying possession of the United States bearing an official seal
4. Native American tribal document
5. U.S. Citizen ID Card *(INS Form I-197)*
6. ID Card for use of Resident Citizen in the United States *(INS Form I-179)*
7. Unexpired employment authorization document issued by the INS *(other than those listed under List A)*

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274)