Sample New Hire Paperwork Packet (PCA)

How to Use This Sample Packet

This sample packet is designed as a guide to help Consumer-employers complete New Hire Paperwork.

Use these sample forms to understand what information is required for each field as you fill out your New Hire Paperwork packet.

Before You Begin Filling out your New Hire Paperwork

- Review the sample forms before completing your paperwork.
- Follow the instructions shown for each field.
- Make sure all required sections are completed.
- Be sure all required signatures and dates are included.
- Include any required supporting documents, such as Form I-9 identity and work authorization documents.

Important Tips and Reminders

Submitting complete and accurate paperwork helps avoid delays in processing.

A PCA cannot begin working until they have been authorized by Tempus Unlimited.

Need Help?
We're here for you!

Call us at (877) 479-7577

Email us at MAPCAOnboarding@tempusunlimited.org

Chat with us on our website

Visit one of our Tempus offices for in-person assistance

Tempus Unlimited, Inc. | 600 Technology Center Drive Stoughton, MA 02072
Phone: (877) 479-7577 | Email: MAFMS@tempusunlimited.org

PCA/DCW Provider Information Form

This form is to be completed by the PCA/DCW and submitted with the new hire paperwork. Required fields are marked with (*)

PCA/DCW First Name*	PCA/DCW Middle Name *If applicable*	PCA/DCW Last Name*
PCA/DCW First Name	PCA/DCW Middle Name	PCA/DCW Last Name

PCA/DCW Date of Birth*	PCA/DCW Unique ID *Applies to PCA/DCW's with an existing PCA/DCW Unique ID*	PCA/DCW Social Security Number*
PCA/DCW Date of Birth	PCA/DCW Unique ID	PCA/DCW SSN

Consumer/Waiver Participant First Name*	Consumer/Waiver Participant Last Name*	Consumer/Waiver Participant Number*
Consumer First Name	Consumer Last Name	Consumer Number

PCA/DCW Home Address* *(P.O. Box is **not** acceptable)*					
Street Address*	PCA/DCW Home Street Address				
Bldg/Unit/Apt	PCA/DCW Home Bldg/Unit/Apt				
City*	PCA/DCW Home City	State*	State	Zip Code*	Zip Code

Is PCA/DCW's mailing address the same as PCA/DCW's home address?*	☐ Yes	☐ No

PCA/DCW Mailing Address**(P.O. Box is acceptable)*					
Street Address*	PCA/DCW Mailing Street Address				
Bldg/Unit/Apt	PCA/DCW Mailing Bldg/Unit/Apt				
City*	PCA/DCW Mailing City	State*	State	Zip Code*	Zip Code

PCA/DCW Email Address*	PCA/DCW Email Address

PCA/DCW Primary Phone* ***At least one phone number is required.** Please use the checkboxes to indicate your primary phone.*	PCA/DCW Cell Phone	PCA/DCW Home Phone
☐ Cell Phone ☐ Home Phone	PCA/DCW Cell Phone	PCA/DCW Home Phone

PCA/DCW Preferred Language*	PCA/DCW Preferred Language

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27. In accordance with state statute M.G.L. c.118E, § 36, and federal requirement, 42 CFR 455.106, by signing [illegible] of a criminal offense related to my involve[illegible] title XX services program.

28. I under[illegible] onsumer-employer may affect my tax exemp[illegible] resulting from my relationship with my employer is mandatory, based on applicable Federal and State tax rules. I understand that the FI is required to follow all Federal and State rules regarding tax withholding, and MassHealth or the FI cannot change such rules.

Page 4 of the PCA Provider Agreement

Provider Information and Attestation

Please check one option:

The following describes my relationship to my employer (the PCA consumer). Select only one option.
◯ I am not related to my Consumer-employer
◯ I am my Consumer-employer's daughter or son
◯ I am my Consumer-employer's parent
◯ I am related to my consumer in a different way (please explain): **Explanation of Consumer Relationship** **(only required if I am related to my consumer in a different way is selected)**

Please check one option:

Pursuant to 42 CFR 455.104(a)(3), I am identifying below any other MassHealth provider entity in which I have ownership or control. A "MassHealth provider entity could include any provider type enrolled with MassHealth, including a Home Health agency, an Adult Foster Care agency, or any other provider type. Please check one:

◯ I DO NOT have ownership or control of any other MassHealth provider entity

◯ I DO have ownership or control of any other MassHealth provider entity. The information for such entity/entities is as follows: **Entity/Entities Information you have ownership or control (only required if you I DO is selected)**

Please complete and attest to the following information:

I certify under pains and penalties of perjury that the information on this signature form, and any accompanying statement that I have provided, has been reviewed and signed by me, and is true, accurate, and complete to the best of my knowledge. I also certify that I understand my duties, rights, and responsibilities as a PCA and that all the information I have provided to my employer (the PCA Consumer), to the fiscal intermediary, to the personal care management agency, or to MassHealth is true and accurate to the best of my knowledge. I understand that I may be subject to civil penalties or criminal prosecution for any falsification, omission, or concealment of any material fact contained herein.

I attest to all the above information, and agree to accept the position of personal care attendant (PCA) provider for:

Consumer Printed Name: Printed Name of the Consumer

PCA Provider Signature: PCA Provider Signature

PCA Provider Printed Name: Printed Name of the PCA Provider

Date Signed: Date Signed

Employment Eligibility Verification

Department of Homeland Security
U.S. Citizenship and Immigration Services

Consumer Number
USCIS
Form I-9
OMB No.1615-0047
Expires 05/31/2027

START HERE: Employers must ensure the form instructions are available to employees when completing this form. Employers are liable for failing to comply with the requirements for completing this form. See below and the Instructions.

ANTI-DISCRIMINATION NOTICE: All employees can choose which acceptable documentation to present for Form I-9. Employers cannot ask employees for documentation to verify information in **Section 1**, or specify which acceptable documentation employees must present for **Section 2** or Supplement B, Reverification and Rehire. Treating employees differently based on their citizenship, immigration status, or national origin may be illegal.

Section 1. Employee Information and Attestation: Employees must complete and sign Section 1 of Form I-9 no later than the first day of employment, but not before accepting a job offer.

Last Name (Family Name)	First Name (Given Name)	Middle Initial (if any)	Other Last Names Used (if any)
PCA/DCW Last Name	PCA/DCW First Name	Middle Initial	PCA/DCW Other Names Used (if any)

Address (Street Number and Name)	Apt. Number (if any)	City or Town	State	ZIP Code
PCA/DCW Street Address	Bldg/Apt/Unit	PCA/DCW City or Town		Zip Code

Date of Birth (mm/dd/yyyy)	U.S. Social Security Number	Employee's Email Address	Employee's Telephone Number
PCA/DCW Date of Birth	PCA/DCW SSN	PCA/DCW Email Address	PCA/DCW Telephone No.

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 this information, including my selection of the box attesting to my citizenship or immigration status, is true and correct.

Choose One and Provide Necessary Information for Choice

Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):

- ☐ 1. A citizen of the United States
- ☐ 2. A noncitizen national of the United States (See Instructions.)
- ☐ 3. A lawful permanent resident (Enter USCIS or A-Number.)
- ☐ 4. An alien authorized to work until (exp. date, if any)

If you check **Item Number 4.**, enter one of these:

USCIS A-Number	OR	Form I-94 Admission Number	OR	Foreign Passport Number and Country of Issuance

Signature of Employee | Today's Date (mm/dd/yyyy)

If a preparer and/or translator assisted you in completing Section 1, that person MUST complete the Preparer and/or Translator Certification on Page 3.

Section 2. Employer Review and Verification: Employers or their authorized representative must complete and sign Section 2 within three business days after the employee's first day of employment, and must physically examine, or examine consistent with an alternative procedure authorized by the Secretary of DHS, documentation from List A OR a combination of documentation from List B and List C. Enter any additional documentation in the Additional Information box; see Instructions.

	List A	OR	List B	AND	List C
Document Title 1					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 2 (if any)					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 3 (if any)					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					

Additional Information

Information from the documents presented, establishing identity and employment authorization (Form I-9 acceptable documents on next page)

Copies of these documents MUST be submitted with new hire paperwork

☐ Check here if you used an alternative procedure authorized by DHS to examine documents.

Certification: I attest, under penalty of perjury, that (1) I have examined the documentation presented by the above-named employee, (2) the above-listed documentation appears 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.

First Day of Employment (mm/dd/yyyy): **First Day of Employment**

Last Name, First Name and Title of Employer or Authorized Representative	Signature of Employer or Authorized Representative	Today's Date (mm/dd/yyyy)
Consumer or Surrogate/AP Name	Signature of Consumer or Surrogate/AP	Today's Date

Employer's Business or Organization Name	Employer's Business or Organization Address, City or Town, State, ZIP Code
	Consumer's Address City, State Zip Code

For reverification or rehire, complete Supplement B, Reverification and Rehire on Page 4.

LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.
* Documents extended by the issuing authority are considered unexpired.
Employees may present one selection from List A or a
combination of one selection from List B and one selection from List C.
Examples of many of these documents appear in the Handbook for Employers (M-274).

LIST A Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity	AND	LIST C Documents that Establish Employment Authorization
1. U.S. Passport or U.S. Passport Card		**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		**1.** A Social Security Account Number card, unless the card includes one of the following restrictions: **(1)** NOT VALID FOR EMPLOYMENT **(2)** VALID FOR WORK ONLY WITH INS AUTHORIZATION **(3)** VALID FOR WORK ONLY WITH DHS AUTHORIZATION
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		**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		**2.** Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240)
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa		**3.** School ID card with a photograph		**3.** Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
4. Employment Authorization Document that contains a photograph (Form I-766)		**4.** Voter's registration card		**4.** Native American tribal document
5. For an individual temporarily authorized to work for a specific employer because of his or her status or parole: **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 individual's status or parole 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.		**5.** U.S. Military card or draft record		**5.** U.S. Citizen ID Card (Form I-197)
		6. Military dependent's ID card		**6.** Identification Card for Use of Resident Citizen in the United States (Form I-179)
		7. U.S. Coast Guard Merchant Mariner Card		**7.** Employment authorization document issued by the Department of Homeland Security For examples, see **Section 7** and **Section 13** of the M-274 on **uscis.gov/i-9-central**. The Form I-766, Employment Authorization Document, is a List A, **Item Number 4.** document, not a List C document.
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		**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		

Acceptable Receipts

May be presented in lieu of a document listed above for a temporary period.
For receipt validity dates, see the M-274.

• Receipt for a replacement of a lost, stolen, or damaged List A document. • Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual. • Form I-94 with "RE" notation or refugee stamp issued to a refugee.	**OR**	Receipt for a replacement of a lost, stolen, or damaged List B document.	Receipt for a replacement of a lost, stolen, or damaged List C document.

*Refer to the Employment Authorization Extensions page on **I-9 Central** for more information.

***Only Required with the use of a Preparer/Translator**

Consumer Number

Supplement A, Preparer and/or Translator Certification for Section 1

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS Form I-9 Supplement A
OMB No. 1615-0047
Expires 05/31/2027

Last Name *(Family Name)* from **Section 1.**	First Name *(Given Name)* from **Section 1.**	Middle initial (if any) from **Section 1.**
PCA/DCW Last Name from Section 1	**PCA/DCW First Name from Section 1**	**Middle Initial from Section 1**

Instructions: This supplement must be completed by any preparer and/or translator who assists an employee in completing Section 1 of Form I-9. The preparer and/or translator must enter the employee's name in the spaces provided above. Each preparer or translator must complete, sign, and date a separate certification area. Employers must retain completed supplement sheets with the employee's completed Form I-9.

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator			Date *(mm/dd/yyyy)*
Signature of Preparer or Translator			**Date Signed**
Last Name *(Family Name)*	First Name *(Given Name)*		Middle Initial *(if any)*
Preparer or Translator Last Name	**Preparer or Translator First Name**		**Middle Initial**
Address *(Street Number and Name)*	City or Town	State	ZIP Code
Preparer or Translator Address	**Preparer or Translator City**	**State**	**Zip Code**

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator			Date *(mm/dd/yyyy)*
Last Name *(Family Name)*	First Name *(Given Name)*		Middle Initial *(if any)*
Address *(Street Number and Name)*	City or Town	State	ZIP Code

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator			Date *(mm/dd/yyyy)*
Last Name *(Family Name)*	First Name *(Given Name)*		Middle Initial *(if any)*
Address *(Street Number and Name)*	City or Town	State	ZIP Code

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator			Date *(mm/dd/yyyy)*
Last Name *(Family Name)*	First Name *(Given Name)*		Middle Initial *(if any)*
Address *(Street Number and Name)*	City or Town	State	ZIP Code

Consumer Number

Form **W-4**

Department of the Treasury
Internal Revenue Service

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.

OMB No. 1545-0074

2026

Step 1: Enter Personal Information

(a) First name and middle initial	Last name	(b) Social security number
PCA/DCW First Name and Middle Initial	PCA/DCW Last Name	PCA/DCW SSN

Address: PCA/DCW Address

City or town, state, and ZIP code: PCA/DCW City, State and Zip Code

Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to *www.ssa.gov*.

Choose One Box

(c) ☐ **Single** or **Married filing separately**
☐ **Married filing jointly** or **Qualifying surviving spouse**
☐ **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.)

Caution: To claim certain credits or deductions on your tax return, you (and/or your spouse if married filing jointly) are required to have a social security number valid for employment. See page 2 for more information.

TIP: Consider using the estimator at *www.irs.gov/W4App* to determine the most accurate withholding for the rest of the year if you: are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at *www.irs.gov/W4App*.

Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

(a) Use the estimator at *www.irs.gov/W4App* for the most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; **or**

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

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than Step 2(b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, Step 2(b) is more accurate . . . . . ☐

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

Step 3: Claim Dependent and Other Credits

If your total income will be $200,000 or less ($400,000 or less if married filing jointly):

(a) Multiply the number of qualifying children under age 17 by $2,200 . . . . . **3(a)** $

(b) Multiply the number of other dependents by $500 . . . **3(b)** $

Add the amounts from Steps 3(a) and 3(b), plus the amount for other credits. Enter the total here . . . . . **3** $

Step 4: Other Adjustments

(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income . . . . . **4(a)** $

(b) Deductions. Use the Deductions Worksheet on page 4 to determine the amount of deductions you may claim, which will reduce your withholding. (If you skip this line, your withholding will be based on the standard deduction.) Enter the result here . . **4(b)** $

(c) Extra withholding. Enter any additional tax you want withheld each **pay period** . . **4(c)** $

Exempt from withholding

I claim exemption from withholding for 2026, and I certify that I meet **both** of the conditions for exemption for 2026. See *Exemption from withholding* on page 2. I understand I will need to submit a new Form W-4 for 2027 . ☐

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.

PCA/DCW Signature — **Employee's signature** (This form is not valid unless you sign it.)

Date Signed — **Date**

Employers Only

Employer's name and address	First date of employment	Employer identification number (EIN)
Consumer Name Consumer Address		

Direct Deposit Form (MA)

PCAs/DCWs are required to use direct deposit for payment. PCAs and DCWs must complete this form and upload the documents listed below. Required fields are marked with an asterisk (*).

PCA/DCW Full Name*	PCA/DCW Phone Number*	PCA/DCW Unique ID
PCA/DCW Full Name	PCA/DCW Phone Number	PCA/DCW Unique ID

Consumer/Waiver Participant Full Name*	Consumer/Waiver Participant ID
Consumer Full Name	Consumer Number

Choose One: Action Requested*	
☐ First-Time Direct Deposit Enrollment	☐ Update Direct Deposit Information

Current Bank Information*			Previous Bank Information *(Complete only if you are updating your information)*		
Bank Name:	Bank Name of Current/New Bank		Bank Name:	Bank Name of Previous Bank	
Account Type:	☐ Checking	☐ Savings	Account Type:	☐ Checking	☐ Savings
Routing Number:	Routing Number of Current/New Bank *(9 digits)*		Routing Number:	Routing Number of Previous Bank *(9 digits)*	
Account Number:	Account Number of Current/New Bank		Account Number:	Account Number of Previous Bank	

Per PCA/Waiver Program Regulations – Direct Deposit Accounts must be in the name of the PCA/DCW only. The account cannot be a joint account shared by the PCA/DCW and the Consumer/Waiver Participant or the Surrogate.

*Required Documentation**
For a checking account, provide a voided check or official bank documentation (ex. Direct deposit verification letter) showing the PCA/DCW's name, routing number, and account number. Starter checks are acceptable with preprinted name and account number. **For a savings account,** provide official bank documentation that includes the PCA/DCW's name, routing number, and account number. **Note: Do not submit any handwritten documents or deposit slips as they will not be accepted. Tempus will not process this form without the required documentation.**

I hereby authorize Tempus Unlimited, Inc. (hereinafter "Company") to deposit any amounts owed to me by initiating credit entries to my account at the financial institution (hereinafter "Bank") indicated on this form. Further, I authorize the Bank to accept and to credit any credit entries indicated by the Company to my account. In the event that the Company deposits funds erroneously into my account, I authorize the Company to debit my account for an amount not to exceed the original amount of the erroneous credit. This authorization is to remain in full force and effect until the Company and the Bank have received written notice from me of its termination in such time and in such manner as to afford the Company and the Bank reasonable opportunity to act on it.

✍ PCA/DCW Signature	PCA/DCW Printed Name	Date Signed
PCA/DCW Signature*	**Printed Name***	**Date***

Tempus Unlimited, Inc. | 600 Technology Center Drive Stoughton, MA 02072
Phone: (877) 479-7577 | Email: MAFMS@tempusunlimited.org

U.S. Bank Focus Card

Enrollment Form

To receive your payments on a U.S. Bank Focus Card, fill out this form and return it to Tempus Unlimited. Your card will be mailed to the address provided in 7-10 business days.

First Name: **PCA/DCW First Name**

Last Name: **PCA/DCW Last Name**

Address: **PCA/DCW Address**

City: **PCA/DCW City** State: **State** ZIP Code: **Zip Code**

Phone Number[1]: **PCA/DCW Phone Number**

Social Security Number: **PCA/DCW Social Security**

Date of Birth: **PCA/DCW Date of Birth**

Email Address[2]: **PCA/DCW Email Address**

Important Information About Procedures For Opening A New Account

To help the government fight the funding of terrorism and money laundering activities, Federal law requires all financial institutions to obtain, verify, and record information that identifies each person who opens an account. What this means for you: when you open an account, we will ask for your name, address, date of birth, and other information that will allow us to identify you. We may also ask to see your driver's license or other identifying documents.

I hereby authorize Tempus Unlimited to initiate credit entries (deposits) and to initiate, if necessary, debit entries and adjustments for any credit entries in error to my Focus Card. This authorization will remain in effect until cancelled by me with written notification to Tempus Unlimited.

I acknowledge receipt of the Pre-Acquisition Disclosure and the Fee Schedule, as evidenced by my signature below.

Signature: **PCA/DCW Signature** Date: **Date Signed**

Information below this line will be used by Tempus Unlimited only.

To assist Tempus Unlimited in processing your pay, please provide information about the individual to whom you provide Services (your "Consumer"):

Consumer Name: **Consumer Name**

Consumer No.: **Consumer No.**

Consumer Address

Street: **Consumer Street Address**

Apt/Suite: **Consumer Bldg/Apt/Unit**

City: **Consumer City** State: **State** Zip: **Zip Code**

[1] By providing us with a telephone number for a cellular phone or other wireless device, including a number that you later convert to a cellular number, you are expressly consenting to receiving communications— including but not limited to prerecorded or artificial voice message calls, text messages, and calls made by an automatic telephone dialing system—from us and our affiliates and agents at that number. This express consent applies to each such telephone number that you provide to us now or in the future and permits such calls for non-marketing purposes. Calls and messages may incur access fees from your cellular provider. [2] An email address is required for all requests. We use email to communicate information about your request. Confidential, personal or financial information will never be sent or requested in an email from U.S. Bank.

*Optional Form

Massachusetts Department of Revenue

Consumer Number

Form M-4

Massachusetts Employee's Withholding Exemption Certificate

Print full name	Social Security number
PCA/DCW Full Name	**PCA/DCW Social Security Number**

Home address

PCA/DCW Home Address

City/Town	State	Zip
PCA/DCW City or Town	**State**	**Zip Code**

Employee: File this form with your employer. Otherwise, Massachusetts income taxes will be withheld from your wages without exemptions.

Employer: Keep this certificate with your records. If the employee is believed to have claimed excessive exemptions, the Massachusetts Department of Revenue should be so advised.

How to Claim Your Withholding Exemptions

1 Your personal exemption. Enter "1" or, if you are age 65 or over or will be before next year, enter "2" **1**

2 If married and if exemption for spouse is allowed, enter "4" in line 2. If your spouse is age 65 or over or will be before next year and if otherwise qualified, enter "5." See Instruction C below **2**

3 Enter the number of qualified dependents. See Instruction D below **3**

4 Total number of withholding exemptions. Add lines 1 through 3 . . . . . **4**

5 Additional withholding per pay period under agreement with your employer **5**

A. ○ Fill in you will file as head of household.

B. ○ Fill in you are blind.

C. ○ Fill in your spouse if blind and not subject to withholding.

D. ○ Fill in you are a full-time student engaged in seasonal, part-time, or temporary employment whose estimated annual income will not exceed $8,000. **Employer:** Do **not** withhold if D is filled in.

General Information

A. Number. The more exemptions you claim on this certificate, the less tax withheld from your employer. If you claim more exemptions than you are entitled to, civil and criminal penalties may be imposed. However, you may claim a smaller number of exemptions without penalty. If you do not file a certificate, your employer must withhold on the basis of no exemptions.

If you expect to owe more income tax than will be withheld, you may either claim a smaller number of exemptions or enter into an agreement with your employer to have additional amounts withheld.

You should claim the total number of exemptions to which you are entitled to prevent excessive overwithholding, unless you have a significant amount of other income. Underwithholding may result in owing additional taxes to the Commonwealth at the end of the year.

If you work for more than one employer at the same time, you must not claim any exemptions with employers other than your principal employer.

If you are married and if your spouse is subject to withholding, each may claim a personal exemption.

B. Changes. You may file a new certificate at any time if the number of exemptions increases. You must file a new certificate within 10 days if the number of exemptions previously claimed by you decreases. For example, if during the year your dependent son's income indicates that you will not provide over half of his support for the year, you must file a new certificate.

C. Spouse. If your spouse is not working or if she or he is working but not claiming the personal exemption or the age 65 or over exemption, generally you may claim those exemptions in line 2. However, if you are planning to file separate annual tax returns, you should not claim withholdingg exemptions for your spouse or for any dependents that will not be claimed on your annual tax return.

If claiming a spouse, write "4" in line 2. Entering "4" makes a withholding system adjustment for the $4,400 exemption for a spouse.

D. Dependent(s). You may claim an exemption in line 3 for each individual who qualifies as a dependent under the Federal Income Tax Law. In addition, if one or more of your dependents will be under age 12 at year end, add "1" to your dependents total for line 3.

You are not allowed to claim "federal withholding deductions and adjustments" under the Massachusetts withholding system.

If you have income not subject to withholding, you are urged to have additional amounts withheld to cover your tax liability on such income. See line 5.

I certify that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled.

Signature	Date
PCA/DCW Signature	**Date Signed**