



175 East Aitken Road  
Peck, MI 48466  
Phone: (810) 648-4700  
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#### Central Office

■ Duane Lange  
Superintendent ext. 241  
dlange@sanilac.k12.mi.us

#### Career-Technical Preparation

■ Deborah Wild ext. 229  
Director/  
Sanilac Career Center Principal  
dwild@sanilac.k12.mi.us

46 North Jackson Street  
Sandusky, MI 48471  
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#### Special Education

■ Barbara Leveille ext. 123  
Director  
bleveille@sanilac.k12.mi.us

#### Board of Education

■ John Tanton, President  
■ Paul Muxlow, Vice-President  
■ Brian Mellstead, Treasurer  
■ Cynthia Nunn, Secretary  
■ Louise Blasius  
■ Debi Dhooghe  
■ Les King

#### SISD Web Site:

www.sanilac.k12.mi.us

Dear Prospective Substitute,

Welcome to Substitute Teaching in Sanilac County Schools!

In an effort to make the task of signing up for substitute teaching easier for you, the Sanilac Intermediate School District and its seven constituent districts (Brown City, Carsonville-Port Sanilac, Croswell-Lexington, Deckerville, Marlette, Peck and Sandusky Community Schools) have compiled the following payroll forms packet.

Please complete the forms. This packet of original completed forms is to be held by you. These forms are required by Sanilac County Schools.

**NEW:** The Office of Retirement Services now requires all new employees to complete their beneficiary nomination on line. ORS has a secure section on their website called miAccount that allows members to submit and update beneficiary information online.

A member ID is necessary to enroll in miAccount. New members to the Michigan Public Schools Employees Retirement System are encouraged to login to miAccount and nominate their beneficiary, this is the only way a beneficiary will be recorded. MiAccount can be accessed on the ORS Employee website: <http://www.michigan.gov/orsschools>. Click on miAccount and follow the prompts.

When you substitute at one of the above-mentioned schools, take the completed forms packet with you. Ask for the payroll department. They will make photocopies of the forms for their individual records and return the originals to you. It will be your responsibility to take the already completed payroll forms with you on that first visit to each of the local school districts. *If you forget your forms, you will be required to fill the forms out at the local district level.*

When arriving at each school for the first time, make sure you are able to show your drivers license, social security card and/or your birth certificate to the payroll personnel. They are required to examine the documents and make a copy of them to file with the I-9, Employment Eligibility Verification.

It is our hope that by providing you with the forms packet in advance of subbing, the repetitive task of filling out forms at each district will be eliminated. You will no longer have to take the time filling out the same forms in each district, simply have them copied. Hopefully, this change in procedure will be easier for you.

Again, welcome! If you have any questions, please feel free to ask. Enjoy your teaching experience with our Sanilac County Students.

Sincerely,

Duane Lange, Superintendent  
Sanilac Intermediate School District

*"Recognizing the value and needs of each person, the Mission of the Sanilac Intermediate School District is to provide leadership and deliver quality educational programs and services to local school districts resulting in improved learning for all."*

It is the policy of the Sanilac Intermediate School District that no person shall, on the basis of religion, race, color, national origin, gender, handicap, age, height, weight, marital status or disability, be excluded from participation in, be denied the benefits of, or be subject to discrimination during programs, activities, and employment. Inquiries regarding this policy should be directed to Barb Leveille, Special Education Director, 46 North Jackson Street, Sandusky, MI 48471 (810) 648-2200.



## Sanilac County Schools

Brown City Community Schools  
Croswell-Lexington Community Schools  
Marlette Community Schools  
Sandusky Community Schools

Carsonville-Port Sanilac Schools  
Deckerville Community Schools  
Peck Community Schools  
Sanilac ISD/Sanilac Career Center

## CONDITIONAL EMPLOYEE STATEMENT:

Pursuant to Public Act 138 of 2005, I, \_\_\_\_\_, represent that (check all that apply):

\_\_\_\_ 1. I have not been convicted of, or pled guilty or nolo contendere (no contest) or is the subject of a finding of guilt by a judge or jury of any crime.

\_\_\_\_ 2. I have been convicted of or pled guilty or nolo contendere (no contest) or am the subject of a finding of guilt by a judge or jury for the following crimes (use separate sheet to explain nature of conviction, date and court).

\_\_\_\_\_ Felony \_\_\_\_\_ Misdemeanor \_\_\_\_\_

\_\_\_\_\_ Felony \_\_\_\_\_ Misdemeanor \_\_\_\_\_

\_\_\_\_\_ Felony \_\_\_\_\_ Misdemeanor \_\_\_\_\_

In signing this form, I understand and agree that:

- 1.) If I have been convicted of a listed offense, my employment shall be terminated. I also understand that if I have been convicted of a felony, other than a listed offense, the superintendent, or chief administrator and the board or governing body must each approve, in writing, my employment or work assignment.
- 2.) Until the criminal history report is received and reviewed by the employing school/district, I am regarded as a conditional employee and if the criminal history report is not the same as my representation(s) above, my employment contract is voided at the option of the school.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

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# MI-W4

(Rev. 8-08)

## EMPLOYEE'S MICHIGAN WITHHOLDING EXEMPTION CERTIFICATE STATE OF MICHIGAN - DEPARTMENT OF TREASURY

This certificate is for Michigan income tax withholding purposes only. You must file a revised form within 10 days if your exemptions decrease or your residency status changes from nonresident to resident. Read instructions below before completing this form.

Issued under P.A. 281 of 1967.

▶ 3. Type or Print Your First Name, Middle Initial and Last Name			▶ 1. Social Security Number		▶ 2. Date of Birth	
Home Address (No., Street, P.O. Box or Rural Route)			4. Driver License Number			
City or Town			State		ZIP Code	
			▶ 5. Are you a new employee? <input type="checkbox"/> Yes If Yes, enter date of hire . . . <input type="checkbox"/> No			
6. Enter the number of personal and dependent exemptions you are claiming						▶ 6. <input type="text"/>
7. Additional amount you want deducted from each pay (if employer agrees)						7. \$ <input type="text"/> .00
8. I claim exemption from withholding because (does not apply to nonresident members of flow-through entities - see instructions): a. <input type="checkbox"/> A Michigan income tax liability is not expected this year. b. <input type="checkbox"/> Wages are exempt from withholding. Explain: _____ c. <input type="checkbox"/> Permanent home (domicile) is located in the following Renaissance Zone: _____						
<b>EMPLOYEE:</b> If you fail or refuse to file this form, your employer must withhold Michigan income tax from your wages without allowance for any exemptions. Keep a copy of this form for your records.			Under penalty of perjury, I certify that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled. If claiming exemption from withholding, I certify that I anticipate that I will not incur a Michigan income tax liability for this year.			
			9. Employee's Signature		▶ Date	
<b>INSTRUCTIONS TO EMPLOYER:</b> Employers must report all new hires to the State of Michigan. Keep a copy of this certificate with your records. If the employee claims 10 or more personal and dependent exemptions or claims a status exempting the employee from withholding, you must file their original MI-W4 form with the Michigan Department of Treasury. Mail to: New Hire Operations Center, P.O. Box 85010; Lansing, MI 48908-5010.			Employer: Complete lines 10 and 11 before sending to the Michigan Department of Treasury. 10. Employer's Name, Address, Phone No. and Name of Contact Person			
			▶ 11. Federal Employer Identification Number			

### INSTRUCTIONS TO EMPLOYEE

You must submit a Michigan withholding exemption certificate (form MI-W4) to your employer on or before the date that employment begins. If you fail or refuse to submit this certificate, your employer must withhold tax from your compensation without allowance for any exemptions. Your employer is required to notify the Michigan Department of Treasury if you have claimed 10 or more personal and dependent exemptions or claimed a status which exempts you from withholding.

You MUST file a new MI-W4 within 10 days if your residency status changes or if your exemptions decrease because: a) your spouse, for whom you have been claiming an exemption, is divorced or legally separated from you or claims his/her own exemption(s) on a separate certificate, or b) a dependent must be dropped for federal purposes.

**Line 5:** If you check "Yes," enter your date of hire (mo/day/year).

**Line 6:** Personal and dependent exemptions. The total number of exemptions you claim on the MI-W4 may not exceed the number of exemptions you are entitled to claim when you file your Michigan individual income tax return.

If you are married and you and your spouse are both employed, you both may not claim the same exemptions with each of your employers.

If you hold more than one job, you may not claim the same exemptions with more than one employer. If you claim the same exemptions at more than one job, your tax will be under withheld.

**Line 7:** You may designate additional withholding if you expect to owe more than the amount withheld.

**Line 8:** You may claim exemption from Michigan income tax withholding ONLY if you do not anticipate a Michigan income tax liability for the current year because all of the following exist: a) your employment is less than full time, b) your personal and dependent exemption allowance exceeds your annual compensation, c) you claimed exemption from federal withholding, d) you did not incur a Michigan income tax liability for the previous year. You may also claim exemption if your permanent home (domicile) is located in a Renaissance Zone. Members of flow-through entities may not claim exemption from nonresident flow-through withholding. For more information on Renaissance Zones call the Michigan Tele-Help System, 1-800-827-4000. Full-time students that do not satisfy all of the above requirements cannot claim exempt status.

### Web Site

Visit the Treasury Web site at:  
[www.michigan.gov/businessstax](http://www.michigan.gov/businessstax)

# Form W-4 (2010)

**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 2010 expires February 16, 2011. See Pub. 505, Tax Withholding and Estimated Tax.

**Note.** You cannot claim exemption from withholding if (a) your income exceeds \$950 and includes more than \$300 of unearned income (for example, interest and dividends) and (b) another person can claim you as a dependent on his or her tax return.

**Basic instructions.** If you are not exempt, complete the Personal Allowances Worksheet below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

**Head of household.** Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

**Tax credits.** You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 919, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

**Nonwage income.** If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax

payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 919 to find out if you should adjust your withholding on Form W-4 or W-4P.

**Two earners or multiple jobs.** If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 919 for details.

**Nonresident alien.** If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

**Check your withholding.** After your Form W-4 takes effect, use Pub. 919 to see how the amount you are having withheld compares to your projected total tax for 2010. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

## Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent . . . . .	A	_____
B	Enter "1" if: <ul style="list-style-type: none"><li>• You are single and have only one job; or</li><li>• You are married, have only one job, and your spouse does not work; or</li><li>• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</li></ul>	B	_____
C	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.) . . . . .	C	_____
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return . . . . .	D	_____
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above) . . . . .	E	_____
F	Enter "1" if you have at least \$1,800 of child or dependent care expenses for which you plan to claim a credit . . . . .	F	_____
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"><li>• If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then less "1" if you have three or more eligible children.</li><li>• If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child plus "1" additional if you have six or more eligible children.</li></ul>	G	_____
H	Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) ▶	H	_____
For accuracy, complete all worksheets that apply. <ul style="list-style-type: none"><li>• 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.</li><li>• If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$18,000 (\$32,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld.</li><li>• If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.</li></ul>			

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

<b>Form W-4</b> Department of the Treasury Internal Revenue Service		<b>Employee's Withholding Allowance Certificate</b>		OMB No. 1545-0074	
▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.		<b>2010</b>			
1 Type or print your first name and middle initial.		Last name		2 Your social security number	
Home address (number and street or rural route)		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.			
City or town, state, and ZIP code		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>			
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)		5			
6 Additional amount, if any, you want withheld from each paycheck		6		\$	
7 I claim exemption from withholding for 2010, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"><li>• Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and</li><li>• This year I expect a refund of all federal income tax withheld because I expect to have no tax liability.</li></ul> If you meet both conditions, write "Exempt" here . . . . . ▶		7			
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 (Form is not valid unless you sign it.) ▶		Date ▶			
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)		9 Office code (optional)		10 Employer identification number (EIN)	

## Deductions and Adjustments Worksheet

Note. Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

- 1 Enter an estimate of your 2010 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions . . . . . 1 \$ \_\_\_\_\_
- 2 Enter:  $\left\{ \begin{array}{l} \$11,400 \text{ if married filing jointly or qualifying widow(er)} \\ \$8,400 \text{ if head of household} \\ \$5,700 \text{ if single or married filing separately} \end{array} \right\}$  . . . . . 2 \$ \_\_\_\_\_
- 3 Subtract line 2 from line 1. If zero or less, enter "-0-" . . . . . 3 \$ \_\_\_\_\_
- 4 Enter an estimate of your 2010 adjustments to income and any additional standard deduction. (Pub. 919) . . . . . 4 \$ \_\_\_\_\_
- 5 Add lines 3 and 4 and enter the total. (Include any amount for credits from *Worksheet 6* in Pub. 919.) . . . . . 5 \$ \_\_\_\_\_
- 6 Enter an estimate of your 2010 nonwage income (such as dividends or interest) . . . . . 6 \$ \_\_\_\_\_
- 7 Subtract line 6 from line 5. If zero or less, enter "-0-" . . . . . 7 \$ \_\_\_\_\_
- 8 Divide the amount on line 7 by \$3,650 and enter the result here. Drop any fraction . . . . . 8 \_\_\_\_\_
- 9 Enter the number from the Personal Allowances Worksheet, line H, page 1 . . . . . 9 \_\_\_\_\_
- 10 Add lines 8 and 9 and enter the total here. If you plan to use the *Two-Earners/Multiple Jobs Worksheet*, also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1 . . . . . 10 \_\_\_\_\_

Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)

Note. Use this worksheet *only* if the instructions under line H on page 1 direct you here.

- 1 Enter the number from line H, page 1 (or from line 10 above if you used the *Deductions and Adjustments Worksheet*) . . . . . 1 \_\_\_\_\_
- 2 Find the number in Table 1 below that applies to the **LOWEST** paying job and enter it here. However, if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than "3." . . . . . 2 \_\_\_\_\_
- 3 If line 1 is more than or equal to line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. Do not use the rest of this worksheet . . . . . 3 \_\_\_\_\_

Note. If line 1 is *less than* line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4-9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.

- 4 Enter the number from line 2 of this worksheet . . . . . 4 \_\_\_\_\_
- 5 Enter the number from line 1 of this worksheet . . . . . 5 \_\_\_\_\_
- 6 Subtract line 5 from line 4 . . . . . 6 \_\_\_\_\_
- 7 Find the amount in Table 2 below that applies to the **HIGHEST** paying job and enter it here . . . . . 7 \$ \_\_\_\_\_
- 8 Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed . . . . . 8 \$ \_\_\_\_\_
- 9 Divide line 8 by the number of pay periods remaining in 2010. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2009. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck . . . . . 9 \$ \_\_\_\_\_

Table 1

Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above
\$0 - \$7,000 -	0	\$0 - \$6,000 -	0
7,001 - 10,000 -	1	6,001 - 12,000 -	1
10,001 - 16,000 -	2	12,001 - 19,000 -	2
16,001 - 22,000 -	3	19,001 - 26,000 -	3
22,001 - 27,000 -	4	26,001 - 35,000 -	4
27,001 - 35,000 -	5	35,001 - 50,000 -	5
35,001 - 44,000 -	6	50,001 - 65,000 -	6
44,001 - 50,000 -	7	65,001 - 80,000 -	7
50,001 - 55,000 -	8	80,001 - 90,000 -	8
55,001 - 65,000 -	9	90,001 - 120,000 -	9
65,001 - 72,000 -	10	120,001 and over	10
72,001 - 85,000 -	11		
85,001 - 105,000 -	12		
105,001 - 115,000 -	13		
115,001 - 130,000 -	14		
130,001 - and over	15		

Table 2

Married Filing Jointly		All Others	
If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$65,000	\$550	\$0 - \$35,000	\$550
65,001 - 120,000	910	35,001 - 90,000	910
120,001 - 185,000	1,020	90,001 - 165,000	1,020
185,001 - 330,000	1,200	165,001 - 370,000	1,200
330,001 and over	1,280	370,001 and over	1,280

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information: your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws, and using it in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

## RETIREMENT PAYROLL INFORMATION

(if you have made a previous retirement selection  
please complete the remainder of this form – if not  
you need to complete the Member Enrollment Form)

☐

ORIGINAL BASIC PLAN – selection made prior to 1-1-90

☐

MIP Plan – Selected prior to 1-1-90

☐

GRADED MIP Plan – started working after 1-1-90

☐

RETIRED

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
District where original selection was made

Form required at Brown City Community Schools only.