

Form W-4 (2014)

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 2014 expires February 17, 2015. See Pub. 505, Tax Withholding and Estimated Tax.

Note. If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$1,000 and includes more than \$350 of unearned income (for example, interest and dividends).

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

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

The exceptions do not apply to supplemental wages greater than \$1,000,000.

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 can 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. 505 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. 505 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. 505 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. 505 to see how the amount you are having withheld compares to your projected total tax for 2014. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Future developments. Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted at www.irs.gov/w4.

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: <table><tr><td>• You are single and have only one job; or</td><td rowspan="3">}</td></tr><tr><td>• You are married, have only one job, and your spouse does not work; or</td></tr><tr><td>• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.</td></tr></table>	• You are single and have only one job; or	}	• You are married, have only one job, and your spouse does not work; or	• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.	B _____
• You are single and have only one job; or	}					
• You are married, have only one job, and your spouse does not work; or						
• Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less.						
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 \$2,000 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. • If your total income will be less than \$65,000 (\$95,000 if married), enter "2" for each eligible child; then less "1" if you have three to six eligible children or less "2" if you have seven or more eligible children. • If your total income will be between \$65,000 and \$84,000 (\$95,000 and \$119,000 if married), enter "1" for each eligible child	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. <table><tr><td>• If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.</td></tr><tr><td>• If you are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$50,000 (\$20,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld.</td></tr><tr><td>• If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.</td></tr></table>			• 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.	• If you are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$50,000 (\$20,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld.	• If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.	
• 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.						
• If you are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$50,000 (\$20,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld.						
• If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.						

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

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate		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.		2014		
1 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 2014, and I certify that I meet both of the following conditions for exemption. • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ► 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 (This form is not valid unless you sign it.) ►				
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 2014 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 10% (7.5% if either you or your spouse was born before January 2, 1950) of your income, and miscellaneous deductions. For 2014, you may have to reduce your itemized deductions if your income is over \$305,050 and you are married filing jointly or are a qualifying widow(er); \$279,650 if you are head of household; \$254,200 if you are single and not head of household or a qualifying widow(er); or \$152,525 if you are married filing separately. See Pub. 505 for details	1	\$	_____
2	Enter: $\left\{ \begin{array}{l} \$12,400 \text{ if married filing jointly or qualifying widow(er)} \\ \$9,100 \text{ if head of household} \\ \$6,200 \text{ if single or married filing separately} \end{array} \right\}$	2	\$	_____
3	Subtract line 2 from line 1. If zero or less, enter "-0-"	3	\$	_____
4	Enter an estimate of your 2014 adjustments to income and any additional standard deduction (see Pub. 505)	4	\$	_____
5	Add lines 3 and 4 and enter the total. (Include any amount for credits from the <i>Converting Credits to Withholding Allowances for 2014 Form W-4</i> worksheet in Pub. 505.)	5	\$	_____
6	Enter an estimate of your 2014 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 \$3,950 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 through 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 2014. For example, divide by 25 if you are paid every two weeks and you complete this form on a date in January when there are 25 pay periods remaining in 2014. 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 - \$6,000	0	\$0 - \$6,000	0
6,001 - 13,000	1	6,001 - 16,000	1
13,001 - 24,000	2	16,001 - 25,000	2
24,001 - 26,000	3	25,001 - 34,000	3
26,001 - 33,000	4	34,001 - 43,000	4
33,001 - 43,000	5	43,001 - 70,000	5
43,001 - 49,000	6	70,001 - 85,000	6
49,001 - 60,000	7	85,001 - 110,000	7
60,001 - 75,000	8	110,001 - 125,000	8
75,001 - 80,000	9	125,001 - 140,000	9
80,001 - 100,000	10	140,001 and over	10
100,001 - 115,000	11		
115,001 - 130,000	12		
130,001 - 140,000	13		
140,001 - 150,000	14		
150,001 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 - \$74,000	\$590	\$0 - \$37,000	\$590
74,001 - 130,000	990	37,001 - 80,000	990
130,001 - 200,000	1,110	80,001 - 175,000	1,110
200,001 - 355,000	1,300	175,001 - 385,000	1,300
355,001 - 400,000	1,380	385,001 and over	1,560
400,001 and over	1,560		

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 to the Department of Health and Human Services for use 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.

**Employee's Withholding Allowance Certificate****New York State • New York City • Yonkers****IT-2104**

First name and middle initial		Last name		Your social security number	
Permanent home address (number and street or rural route)			Apartment number		Single or Head of household <input type="checkbox"/> Married <input type="checkbox"/>
City, village, or post office			State	ZIP code	Married, but withhold at higher single rate <input type="checkbox"/>
Note: If married but legally separated, mark an X in the <i>Single or Head of household</i> box.					
Are you a resident of New York City? Yes <input type="checkbox"/> No <input type="checkbox"/>					
Are you a resident of Yonkers? Yes <input type="checkbox"/> No <input type="checkbox"/>					
Complete the worksheet on page 3 before making any entries.					
1 Total number of allowances you are claiming for New York State and Yonkers, if applicable (from line 17)				1	
2 Total number of allowances for New York City (from line 28)				2	
Use lines 3, 4, and 5 below to have additional withholding per pay period under special agreement with your employer.					
3 New York State amount				3	
4 New York City amount				4	
5 Yonkers amount				5	

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

Employee's signature	Date
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Penalty – A penalty of \$500 may be imposed for any false statement you make that decreases the amount of money you have withheld from your wages. You may also be subject to criminal penalties.

Employee: detach this page and give it to your employer; keep a copy for your records.**Employers only:** Mark an **X** in box A and/or box B to indicate why you are sending a copy of this form to New York State (see instr.):A Employee claimed more than 14 exemption allowances for NYS A ☐B Employee is a new hire or a rehire ... B ☐ First date employee performed services for pay (mm-dd-yyyy) (see instr.): Are dependent health insurance benefits available for this employee? Yes ☐ No ☐If Yes, enter the date the employee qualifies (mm-dd-yyyy):

Employer's name and address (Employer: complete this section only if you are sending a copy of this form to the NYS Tax Department.)	Employer identification number
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Instructions**Changes effective for 2014**

Form IT-2104 has been revised for tax year 2014. The worksheet on page 3 used to compute your withholding allowances and the charts beginning on page 4 used to enter an additional dollar amount of withholding have been revised. If you previously filed a Form IT-2104 and used the worksheet or charts, you should complete a new 2014 Form IT-2104 and give it to your employer.

Who should file this form

This certificate, Form IT-2104, is completed by an employee and given to the employer to instruct the employer how much New York State (and New York City and Yonkers) tax to withhold from the employee's pay. The more allowances claimed, the lower the amount of tax withheld.

If you do not file Form IT-2104, your employer may use the same number of allowances you claimed on federal Form W-4. Due to differences in tax law, this may result in the wrong amount of tax withheld for New York State, New York City, and Yonkers. Complete Form IT-2104 each year and file it with your employer if the number of allowances you may claim is different from federal Form W-4 or has changed. Common reasons for completing a new Form IT-2104 each year include the following:

- You started a new job.

- You are no longer a dependent.
- Your individual circumstances may have changed (for example, you were married or have an additional child).
- You moved into or out of NYC or Yonkers.
- You itemize your deductions on your personal income tax return.
- You claim allowances for New York State credits.
- You owed tax or received a large refund when you filed your personal income tax return for the past year.
- Your wages have increased and you expect to earn \$104,600 or more during the tax year.
- The total income of you and your spouse has increased to \$104,600 or more for the tax year.
- You have significantly more or less income from other sources or from another job.
- You no longer qualify for exemption from withholding.
- You have been advised by the Internal Revenue Service that you are entitled to fewer allowances than claimed on your original federal Form W-4, and the disallowed allowances were claimed on your original Form IT-2104.

Exemption from withholding

You cannot use Form IT-2104 to claim exemption from withholding. To claim exemption from income tax withholding, you **must** file Form IT-2104-E, *Certificate of Exemption from Withholding*, with your employer. You must file a new certificate each year that you qualify for exemption. This exemption from withholding is allowable only if you had no New York income tax liability in the prior year, you expect none in the current year, **and** you are over 65 years of age, under 18, or a full-time student under 25. You may also claim exemption from withholding if you are a military spouse and meet the conditions set forth under the Servicemembers Civil Relief Act as amended by the Military Spouses Residency Relief Act. If you are a dependent who is under 18 or a full-time student, you may owe tax if your income is more than \$3,100.

Withholding allowances

You may **not** claim a withholding allowance for yourself or, if married, your spouse. Claim the number of withholding allowances you compute in Part 1 and Part 3 on page 3 of this form. If you want more tax withheld, you may claim fewer allowances. **If you claim more than 14 allowances**, your employer **must send** a copy of your **Form IT-2104** to the New York State Tax Department. You may then be asked to verify your allowances. If you arrive at negative allowances (less than zero) on lines 1 or 2 and your employer cannot accommodate negative allowances, **enter 0** and see *Additional dollar amount(s)* below.

Income from sources other than wages – If you have more than \$1,000 of income from sources other than wages (such as interest, dividends, or alimony received), reduce the number of allowances claimed on line 1 and line 2 (if applicable) of the IT-2104 certificate by one for each \$1,000 of nonwage income. If you arrive at negative allowances (less than zero), see *Withholding allowances* above. You may also consider filing estimated tax, especially if you have significant amounts of nonwage income. Estimated tax requires that payments be made by the employee directly to the Tax Department on a quarterly basis. For more information, see the instructions for Form IT-2105, *Estimated Income Tax Payment Voucher for Individuals*, or see *Need help?* on page 6.

Other credits (Worksheet line 13) – If you will be eligible to claim any credits other than the credits listed in the worksheet, such as an investment tax credit, you may claim additional allowances.

Find your filing status and your New York adjusted gross income (NYAGI) in the chart below, and divide the amount of the expected credit by the number indicated. Enter the result (rounded to the nearest whole number) on line 13.

Single and NYAGI is:	Head of household and NYAGI is:	Married and NYAGI is:	Divide amount of expected credit by:
Less than \$209,250	Less than \$261,550	Less than \$313,850	66
Between \$209,250 and \$1,046,350	Between \$261,550 and \$1,569,550	Between \$313,850 and \$2,092,800	68
Over \$1,046,350	Over \$1,569,550	Over \$2,092,800	88

Example: You are married and expect your New York adjusted gross income to be less than \$313,850. In addition, you expect to receive a flow-through of an investment tax credit from the S corporation of which you are a shareholder. The investment tax credit will be \$160. Divide the expected credit by 66. $160/66 = 2.4242$. The additional withholding allowance(s) would be 2. Enter **2** on line 13.

Married couples with both spouses working – If you and your spouse both work, you should each file a separate IT-2104 certificate with your respective employers. Your withholding will better match your total tax if the higher wage-earning spouse claims all of the couple's allowances and the lower wage-earning spouse claims zero allowances. **Do not** claim more total allowances than you are entitled to. If your combined wages are:

- less than \$104,600, you should each mark an **X** in the box *Married, but withhold at higher single rate* on the certificate front, and divide the total number of allowances that you compute on line 17 and line 28 (if applicable) between you and your working spouse.
- \$104,600 or more, use the chart(s) in Part 4 and enter the additional withholding dollar amount on line 3.

Taxpayers with more than one job – If you have more than one job, file a separate IT-2104 certificate with each of your employers. Be sure to claim only the total number of allowances that you are entitled to. Your withholding will better match your total tax if you claim all of your allowances at your higher-paying job and zero allowances at the lower-paying job. In addition, to make sure that you have enough tax withheld, if you are a single taxpayer or head of household with two or more jobs, and your combined wages from all jobs are under \$104,600, reduce the number of allowances by seven on line 1 and line 2 (if applicable) on the certificate you file with your higher-paying job employer. If you arrive at negative allowances (less than zero), see *Withholding allowances* above.

If you are a single or a head of household taxpayer, and your combined wages from all of your jobs are between \$104,600 and \$2,197,503, use the chart(s) in Part 5 and enter the additional withholding dollar amount from the chart on line 3.

If you are a married taxpayer, and your combined wages from all of your jobs are \$104,600 or more, use the chart(s) in Part 4 and enter the additional withholding dollar amount from the chart on line 3 (Substitute the words *Higher-paying job for Higher earner's wages* within the chart).

Dependents – If you are a dependent of another taxpayer and expect your income to exceed \$3,100, you should reduce your withholding allowances by one for each \$1,000 of income over \$2,500. This will ensure that your employer withholds enough tax.

Following the above instructions will help to ensure that you will not owe additional tax when you file your return.

Heads of households with only one job – If you will use the head-of-household filing status on your state income tax return, mark the *Single or Head of household* box on the front of the certificate. If you have only one job, you may also wish to claim two additional withholding allowances on line 14.

Additional dollar amount(s)

You may ask your employer to withhold an additional dollar amount each pay period by completing lines 3, 4, and 5 on Form IT-2104. In most instances, if you compute a negative number of allowances and your employer cannot accommodate a negative number, for each negative allowance claimed you should have an additional \$1.85 of tax withheld per week for New York State withholding on line 3, and an additional \$0.80 of tax withheld per week for New York City withholding on line 4. Yonkers residents should use 15% (.15) of the New York State amount for additional withholding for Yonkers on line 5.

Note: If you are requesting your employer to withhold an additional dollar amount on lines 3, 4, or 5 of this allowance certificate, the additional dollar amount, as determined by these instructions or by using the chart(s) in Part 4 or Part 5, is accurate for a weekly payroll. Therefore, if you are not paid on a weekly basis, you will need to adjust the dollar amount(s) that you compute. For example, if you are paid biweekly, you must double the dollar amount(s) computed.

Avoid underwithholding

Form IT-2104, together with your employer's withholding tables, is designed to ensure that the correct amount of tax is withheld from your pay. If you fail to have enough tax withheld during the entire year, you may owe a large tax liability when you file your return. The Tax Department must assess interest and may impose penalties in certain situations in addition to the tax liability. Even if you do not file a return, we may determine that you owe personal income tax, and we may assess interest and penalties on the amount of tax that you should have paid during the year.

(continued)

Employers

Box A – If you are required to submit a copy of an employee's Form IT-2104 to the Tax Department because the employee claimed more than 14 allowances, mark an **X** in box A and send a copy of Form IT-2104 to: **NYS Tax Department, Income Tax Audit Administrator, Withholding Certificate Coordinator, W A Harriman Campus, Albany NY 12227**. If the employee is also a new hire or rehire, see **Box B** instructions.

Due dates for sending certificates received from employees claiming more than 14 allowances are:

Quarter	Due date	Quarter	Due date
January – March	April 30	July – September	October 31
April – June	July 31	October – December	January 31

Box B – If you are submitting a copy of this form to comply with New York State's New Hire Reporting Program, mark an **X** in box B. Enter the first day any services are performed for which the employee will be paid wages, commissions, tips and any other type of compensation. For services based solely on commissions, this is the first day an employee working for commissions is eligible to earn commissions. Also, mark an **X** in the **Yes** or **No** box indicating if dependent health insurance benefits are available to this employee. If **Yes**, enter the date the employee qualifies for coverage. Mail the completed form, within 20 days of hiring, to: **NYS Tax Department, New Hire Notification, PO Box 15119, Albany NY 12212-5119**. To report newly-hired or rehired employees online instead of submitting this form, go to www.nynewhire.com.

Worksheet

See the instructions before completing this worksheet.

Part 1 – Complete this part to compute your withholding allowances for New York State and Yonkers (line 1).

6	Enter the number of dependents that you will claim on your state return (<i>do not include yourself or, if married, your spouse</i>)	6	_____
For lines 7, 8, and 9, enter 1 for each credit you expect to claim on your state return.			
7	College tuition credit	7	_____
8	New York State household credit	8	_____
9	Real property tax credit	9	_____
For lines 10, 11, and 12, enter 3 for each credit you expect to claim on your state return.			
10	Child and dependent care credit	10	_____
11	Earned income credit	11	_____
12	Empire State child credit	12	_____
13	Other credits (<i>see instructions</i>)	13	_____
14	Head of household status and only one job (<i>enter 2 if the situation applies</i>)	14	_____
15	Enter an estimate of your federal adjustments to income, such as alimony you will pay for the tax year and deductible IRA contributions you will make for the tax year. Total estimate \$ _____. Divide this estimate by \$1,000. Drop any fraction and enter the number	15	_____
16	If you expect to itemize deductions on your state tax return, complete Part 2 below and enter the number from line 25. All others enter 0	16	_____
17	Add lines 6 through 16. Enter the result here and on line 1. If you have more than one job, or if you and your spouse both work, see instructions for <i>Taxpayers with more than one job</i> or <i>Married couples with both spouses working</i>	17	_____

Part 2 – Complete this part only if you expect to itemize deductions on your state return.

18	Enter your estimated federal itemized deductions for the tax year	18	_____
19	Enter your estimated state, local, and foreign income taxes or state and local general sales taxes included on line 18	19	_____
20	Subtract line 19 from line 18	20	_____
21	Enter your estimated college tuition itemized deduction	21	_____
22	Add lines 20 and 21	22	_____
23	Based on your federal filing status, enter the applicable amount from the table below	23	_____

Single (cannot be claimed as a dependent)	\$ 7,800	Qualifying widow(er)	\$15,650
Single (can be claimed as a dependent)	\$ 3,100	Married filing jointly	\$15,650
Head of household	\$10,950	Married filing separate returns	\$ 7,800

24	Subtract line 23 from line 22 (<i>if line 23 is larger than line 22, enter 0 here and on line 16 above</i>)	24	_____
25	Divide line 24 by \$1,000. Drop any fraction and enter the result here and on line 16 above	25	_____

Part 3 – Complete this part to compute your withholding allowances for New York City (line 2).

26	Enter the amount from line 6 above	26	_____
27	Add lines 14 through 16 above and enter total here	27	_____
28	Add lines 26 and 27. Enter the result here and on line 2	28	_____

		Combined wages between \$1,151,000 and \$1,674,249									
Higher earner's wages		\$1,151,000	\$1,203,350	\$1,255,700	\$1,308,000	\$1,360,300	\$1,412,650	\$1,464,950	\$1,517,250	\$1,569,550	\$1,621,950
		\$1,203,349	\$1,255,699	\$1,307,999	\$1,360,299	\$1,412,649	\$1,464,949	\$1,517,249	\$1,569,549	\$1,621,949	\$1,674,249
\$575,500	\$627,799	\$14	\$17								
\$627,800	\$680,099	\$14	\$17	\$20	\$23						
\$680,100	\$732,449	\$14	\$17	\$20	\$23	\$26	\$29				
\$732,450	\$784,749	\$14	\$17	\$20	\$23	\$26	\$29	\$32	\$35		
\$784,750	\$837,099	\$14	\$17	\$20	\$23	\$26	\$29	\$32	\$35	\$38	\$41
\$837,100	\$889,449	\$22	\$17	\$20	\$23	\$26	\$29	\$32	\$35	\$38	\$41
\$889,450	\$941,749	\$20	\$25	\$20	\$23	\$26	\$29	\$32	\$35	\$38	\$41
\$941,750	\$994,049	\$18	\$23	\$28	\$23	\$26	\$29	\$32	\$35	\$38	\$41
\$994,050	\$1,046,349	\$25	\$21	\$26	\$31	\$26	\$29	\$32	\$35	\$38	\$41
\$1,046,350	\$1,098,699	\$28	\$27	\$23	\$28	\$33	\$28	\$31	\$34	\$37	\$40
\$1,098,700	\$1,150,999	\$18	\$28	\$27	\$23	\$28	\$33	\$28	\$31	\$34	\$37
\$1,151,000	\$1,203,349	\$8	\$18	\$28	\$27	\$23	\$28	\$33	\$28	\$31	\$34
\$1,203,350	\$1,255,699		\$8	\$18	\$28	\$27	\$23	\$28	\$33	\$28	\$31
\$1,255,700	\$1,307,999			\$9	\$18	\$28	\$27	\$23	\$28	\$33	\$28
\$1,308,000	\$1,360,299				\$8	\$18	\$28	\$27	\$23	\$28	\$33
\$1,360,300	\$1,412,649					\$8	\$18	\$28	\$27	\$23	\$28
\$1,412,650	\$1,464,949						\$9	\$18	\$28	\$27	\$23
\$1,464,950	\$1,517,249							\$8	\$18	\$28	\$27
\$1,517,250	\$1,569,549								\$8	\$18	\$28
\$1,569,550	\$1,621,949									\$8	\$18
\$1,621,950	\$1,674,249										\$8

		Combined wages between \$1,674,250 and \$2,197,503									
Higher earner's wages		\$1,674,250	\$1,726,550	\$1,778,900	\$1,831,200	\$1,883,500	\$1,935,850	\$1,988,150	\$2,040,500	\$2,092,800	\$2,145,150
		\$1,726,549	\$1,778,899	\$1,831,199	\$1,883,499	\$1,935,849	\$1,988,149	\$2,040,499	\$2,092,799	\$2,145,149	\$2,197,503
\$837,100	\$889,449	\$44	\$47								
\$889,450	\$941,749	\$44	\$47	\$50	\$53						
\$941,750	\$994,049	\$44	\$47	\$50	\$53	\$56	\$59				
\$994,050	\$1,046,349	\$44	\$47	\$50	\$53	\$56	\$59	\$62	\$65		
\$1,046,350	\$1,098,699	\$43	\$46	\$49	\$52	\$55	\$58	\$61	\$64	\$473	\$890
\$1,098,700	\$1,150,999	\$40	\$43	\$46	\$49	\$52	\$55	\$58	\$61	\$470	\$890
\$1,151,000	\$1,203,349	\$37	\$40	\$43	\$46	\$49	\$52	\$55	\$58	\$467	\$887
\$1,203,350	\$1,255,699	\$34	\$37	\$40	\$43	\$46	\$49	\$52	\$55	\$464	\$884
\$1,255,700	\$1,307,999	\$31	\$34	\$37	\$40	\$43	\$46	\$49	\$52	\$461	\$881
\$1,308,000	\$1,360,299	\$28	\$31	\$34	\$37	\$40	\$43	\$46	\$49	\$458	\$878
\$1,360,300	\$1,412,649	\$33	\$28	\$31	\$34	\$37	\$40	\$43	\$46	\$455	\$875
\$1,412,650	\$1,464,949	\$28	\$33	\$28	\$31	\$34	\$37	\$40	\$43	\$452	\$872
\$1,464,950	\$1,517,249	\$23	\$28	\$33	\$28	\$31	\$34	\$37	\$40	\$449	\$869
\$1,517,250	\$1,569,549	\$27	\$23	\$28	\$33	\$28	\$31	\$34	\$37	\$446	\$866
\$1,569,550	\$1,621,949	\$28	\$27	\$23	\$28	\$33	\$28	\$31	\$34	\$443	\$863
\$1,621,950	\$1,674,249	\$18	\$28	\$27	\$23	\$28	\$33	\$28	\$31	\$440	\$860
\$1,674,250	\$1,726,549	\$8	\$18	\$28	\$27	\$23	\$28	\$33	\$28	\$437	\$857
\$1,726,550	\$1,778,899		\$8	\$18	\$28	\$27	\$23	\$28	\$33	\$434	\$854
\$1,778,900	\$1,831,199			\$8	\$18	\$28	\$27	\$23	\$28	\$439	\$851
\$1,831,200	\$1,883,499				\$8	\$18	\$28	\$27	\$23	\$434	\$856
\$1,883,500	\$1,935,849					\$8	\$18	\$28	\$27	\$429	\$851
\$1,935,850	\$1,988,149						\$8	\$18	\$28	\$433	\$846
\$1,988,150	\$2,040,499							\$8	\$18	\$434	\$850
\$2,040,500	\$2,092,799								\$8	\$425	\$851
\$2,092,800	\$2,145,149									\$212	\$435
\$2,145,150	\$2,197,503										\$14

Note: These charts do not account for additional withholding in the following instances:

- a married couple with both spouses working, where one spouse's wages are more than \$1,098,752 but less than \$2,197,503, and the other spouse's wages are also more than \$1,098,752 but less than \$2,197,503;
- married taxpayers with only one spouse working, and that spouse works more than one job, with wages from each job under \$2,197,503, but combined wages from all jobs is over \$2,197,503.

If you are in one of these situations and you would like to request an additional dollar amount of withholding from your wages, please contact the Tax Department for assistance (see *Need help?* on page 6).

Part 5 – These charts are only for single taxpayers and head of household taxpayers with more than one job, and whose combined wages are between \$104,600 and \$2,197,503.

Enter the additional withholding dollar amount on line 3.

The additional dollar amount, as shown below, is accurate for a weekly payroll. If you are not paid on a weekly basis, you will need to adjust these dollar amount(s). For example, if you are paid biweekly, you must double the dollar amount(s) computed.

		Combined wages between \$104,600 and \$523,149										
Higher wage		\$104,600 \$125,549	\$125,550 \$146,449	\$146,450 \$167,349	\$167,350 \$188,299	\$188,300 \$230,149	\$230,150 \$272,049	\$272,050 \$313,849	\$313,850 \$366,199	\$366,200 \$418,549	\$418,550 \$470,849	\$470,850 \$523,149
\$52,300	\$73,199	\$13	\$17									
\$73,200	\$94,099	\$12	\$19	\$25	\$25							
\$94,100	\$115,049	\$8	\$16	\$23	\$26	\$27						
\$115,050	\$125,549	\$2	\$11	\$18	\$21	\$24	\$27					
\$125,550	\$135,999		\$4	\$15	\$17	\$22	\$27					
\$136,000	\$146,449		\$2	\$11	\$14	\$18	\$27	\$25				
\$146,450	\$156,899			\$4	\$11	\$15	\$27	\$23				
\$156,900	\$167,349			\$2	\$8	\$13	\$26	\$24	\$20			
\$167,350	\$188,299				\$3	\$11	\$24	\$27	\$21	\$23		
\$188,300	\$230,149					\$8	\$20	\$29	\$26	\$23	\$17	
\$230,150	\$272,049						\$8	\$15	\$23	\$18	\$17	\$12
\$272,050	\$313,849							\$7	\$15	\$22	\$15	\$16
\$313,850	\$366,199								\$8	\$15	\$22	\$14
\$366,200	\$418,549									\$8	\$15	\$22
\$418,550	\$470,849										\$8	\$15
\$470,850	\$523,149											\$8

Combined wages between \$523,150 and \$1,150,999													
Higher wage		\$523,150 \$575,499	\$575,500 \$627,799	\$627,800 \$680,099	\$680,100 \$732,449	\$732,450 \$784,749	\$784,750 \$837,099	\$837,100 \$889,449	\$889,450 \$941,749	\$941,750 \$994,049	\$994,050 \$1,046,349	\$1,046,350 \$1,098,699	\$1,098,700 \$1,150,999
\$230,150	\$272,049	\$9											
\$272,050	\$313,849	\$9	\$8										
\$313,850	\$366,199	\$16	\$8	\$8	\$8								
\$366,200	\$418,549	\$14	\$16	\$8	\$8	\$8	\$8						
\$418,550	\$470,849	\$22	\$14	\$16	\$8	\$8	\$8	\$8	\$8				
\$470,850	\$523,149	\$15	\$22	\$14	\$16	\$8	\$8	\$8	\$8	\$8	\$8		
\$523,150	\$575,499	\$8	\$15	\$22	\$14	\$16	\$8	\$8	\$8	\$8	\$8	\$218	\$439
\$575,500	\$627,799		\$8	\$15	\$22	\$14	\$16	\$8	\$8	\$8	\$8	\$218	\$439
\$627,800	\$680,099			\$8	\$15	\$22	\$14	\$16	\$8	\$8	\$8	\$218	\$439
\$680,100	\$732,449				\$8	\$15	\$22	\$14	\$16	\$8	\$8	\$218	\$439
\$732,450	\$784,749					\$8	\$15	\$22	\$14	\$16	\$8	\$218	\$439
\$784,750	\$837,099						\$8	\$15	\$22	\$14	\$16	\$218	\$439
\$837,100	\$889,449							\$8	\$15	\$22	\$14	\$226	\$439
\$889,450	\$941,749								\$8	\$15	\$22	\$224	\$447
\$941,750	\$994,049									\$8	\$15	\$232	\$445
\$994,050	\$1,046,349										\$8	\$225	\$453
\$1,046,350	\$1,098,699											\$112	\$236
\$1,098,700	\$1,150,999												\$13

(Part 5 continued on page 7)

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?



Visit our Web site at **www.tax.ny.gov**

- get information and manage your taxes online
- check for new online services and features



Telephone assistance

Automated income tax refund status: (518) 457-5149

Personal Income Tax Information Center: (518) 457-5181

To order forms and publications: (518) 457-5431

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): (518) 485-5082

[illegible][illegible]



Employment Eligibility Verification

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

USCIS

Form I-9

OMB No. 1615-0047

Expires 03/31/2016

► **START HERE.** 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-authorized individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

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	Other Names Used (if any)		
Address (Street Number and Name)			Apt. Number	City or Town		State	Zip Code
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number [][]-[][]-[][][][]		E-mail Address			Telephone Number	

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 of the United States
- ☐ A noncitizen national of the United States *(See instructions)*
- ☐ A lawful permanent resident (Alien Registration Number/USCIS Number): _____
- ☐ An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy) _____. Some aliens may write "N/A" in this field. *(See instructions)*

For aliens authorized to work, provide your Alien Registration Number/USCIS Number **OR** Form I-94 Admission Number:

1. Alien Registration Number/USCIS Number: _____

OR

2. Form I-94 Admission Number: _____

3-D Barcode
Do Not Write in This Space

If you obtained your admission number from CBP in connection with your arrival in the United States, include the following:

Foreign Passport Number: _____

Country of Issuance: _____

Some aliens may write "N/A" on the Foreign Passport Number and Country of Issuance fields. *(See instructions)*

Signature of Employee:	Date (mm/dd/yyyy):
------------------------	--------------------

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.

Signature of Preparer or Translator:		Date (mm/dd/yyyy):		
Last Name (Family Name)		First Name (Given Name)		
Address (Street Number and Name)		City or Town	State	Zip Code



Employer Completes Next Page



Section 2. Employer or Authorized Representative Review and Verification

(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR examine a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents" on the next page of this form. For each document you review, record the following information: document title, issuing authority, document number, and expiration date, if any.)

Employee Last Name, First Name and Middle Initial from Section 1:

List A Identity and Employment Authorization	OR	List B Identity	AND	List C Employment Authorization
Document Title:		Document Title:		Document Title:
Issuing Authority:		Issuing Authority:		Issuing Authority:
Document Number:		Document Number:		Document Number:
Expiration Date (if any)(mm/dd/yyyy):		Expiration Date (if any)(mm/dd/yyyy):		Expiration Date (if any)(mm/dd/yyyy):
Document Title:				
Issuing Authority:				
Document Number:				
Expiration Date (if any)(mm/dd/yyyy):				
Document Title:				
Issuing Authority:				
Document Number:				
Expiration Date (if any)(mm/dd/yyyy):				

3-D Barcode
Do Not Write in This Space

Certification

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

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

Signature of Employer or Authorized Representative		Date (mm/dd/yyyy)	Title of Employer or Authorized Representative	
Last Name (Family Name)		First Name (Given Name)		Employer's Business or Organization Name Hart Mechanical, Inc.
Employer's Business or Organization Address (Street Number and Name) PO Box 803		City or Town Glastonbury		State CT
				Zip Code 06033

Section 3. Reverification and Rehires (To be completed and signed by employer or authorized representative.)

A. New Name (if applicable) Last Name (Family Name) First Name (Given Name) Middle Initial	B. Date of Rehire (if applicable) (mm/dd/yyyy):
--	---

C. If employee's previous grant of employment authorization has expired, provide the information for the document from List A or List C the employee presented that establishes current employment authorization in the space provided below.

Document Title:	Document Number:	Expiration Date (if any)(mm/dd/yyyy):
-----------------	------------------	---------------------------------------

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

Signature of Employer or Authorized Representative:	Date (mm/dd/yyyy):	Print Name of Employer or Authorized Representative:
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LISTS OF ACCEPTABLE DOCUMENTS

All documents must be UNEXPIRED

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

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
<ol style="list-style-type: none"> 1. U.S. Passport or U.S. Passport Card 2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551) 3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa 4. Employment Authorization Document that contains a photograph (Form I-766) 5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status: <ol style="list-style-type: none"> a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: <ol style="list-style-type: none"> (1) The same name as the passport; and (2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form. 6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI 		<ol style="list-style-type: none"> 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, gender, 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, gender, 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 	<ol style="list-style-type: none"> 1. A Social Security Account Number card, unless the card includes one of the following restrictions: <ol style="list-style-type: none"> (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION 2. Certification of Birth Abroad issued by the Department of State (Form FS-545) 3. Certification of Report of Birth issued by the Department of State (Form DS-1350) 4. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal 5. Native American tribal document 6. U.S. Citizen ID Card (Form I-197) 7. Identification Card for Use of Resident Citizen in the United States (Form I-179) 8. Employment authorization document issued by the Department of Homeland Security

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

Refer to Section 2 of the instructions, titled "Employer or Authorized Representative Review and Verification," for more information about acceptable receipts.

EMPLOYEE HANDBOOK

FOR

HART MECHANICAL INC.

AT-WILL STATEMENT & INTRODUCTION

This employee Handbook (“Handbook”) will acquaint you with Hart Mechanical Inc.’s (“Hart Mechanical” or “Company”) personnel policies, work rules and benefits. Please read this Handbook carefully and refer to it whenever questions arise.

Nothing in this Handbook is intended to create a contract of employment. Every employee is an employee at-will with no stated term of employment. Although it is Hart Mechanical’s present intention to continue these practices, employment policies and benefits as contained in this Handbook, Hart Mechanical reserves the right, whether in an individual case or more generally, to alter, reduce or eliminate any pay practices, any policy or any benefit in whole or in part with or without notice.

Any oral statements made to you by an individual that conflict with this provision are unauthorized and should not be relied upon by you in making any employment or other decisions.

This handbook is the property of Hart Mechanical and constitutes confidential information. In the event your employment with the company ends either voluntarily or involuntarily, you will be required to return this Handbook.

EQUAL EMPLOYMENT OPPORTUNITY

Hart Mechanical Inc. subscribes fully to the principles of equal employment opportunities for all employees and applicants for employment. It is the policy of Hart Mechanical not to discriminate against any employee or applicant on any legally recognized basis including, but not limited to race, religion, creed, color, national origin, sex, sexual orientation, age, marital status, ancestry, physical disability, past or present history of mental disorder or veteran status.

Employment decisions are based on an individual’s qualification for the position being filled by virtue of job related standards of suitability.

Work Rules

1. On a daily basis, each employee is responsible for ensuring that the equipment he or she is working with is maintained properly and in good working order. If you lose, break, or damage any equipment, report it to your supervisor at once.
2. Employees should report any required service or malfunctions of equipment to their supervisor.
3. Each employee is responsible for ensuring that every job site is left neat and secure. All tools must be picked up from a job site and returned to Hart Mechanical. The job site should be left as found.
4. Proper professional demeanor is expected on the job site. The purpose of the presence of Hart Mechanical employees on a job site is solely to perform the work in a timely and professional manner. Exploring or wandering about a customer's property is absolutely prohibited. Interaction between employees and customers is to be kept to a minimum and must be business related. Employees shall be polite at all times and no abusive, foul or loud language on job sites will be tolerated. The supervisor will be responsible for all standard public relations and dialogue.
5. Only personnel authorized by Robert Gibbons may purchase supplies for any job site.
6. At the conclusion of workday employees may receive instructions and work orders for the following day, including an explanation as to required trucks and equipment. If no such instructions or work orders are provided, employees are expected to report back to the same location the following day.
7. Equipment owned by Hart Mechanical is to be used solely for business use. Unauthorized lending or personal use of Hart Mechanical equipment is strictly prohibited.
8. Operators of Hart Mechanical vehicles are responsible for the safe operation and cleanliness of the vehicle. Accidents involving Company vehicles must be reported to your supervisor immediately. Employees are responsible for any moving violations and fines which may result when operating a company vehicle. The use of seat belts and hands free cell phone head sets are mandatory for operators and passengers of Company vehicles. Talking on a hand held phone while driving is against the law in Connecticut and is a \$250 fine. Smoking is not allowed in Company vehicles. Operators must have a valid driver's license.

SEXUAL HARASSMENT

Consistent with Hart Mechanical's policy of equal employment opportunity, harassment in the work place, based on a person's race, religion, creed, color, national origin, sex, sexual orientation, age, marital status, ancestry, physical disability, past or present history of mental disorder or veteran status will not be tolerated concerning employees, customers or applicants for employment.

Sexual harassment includes unwelcomed sexual advances, requests for sexual favors and other verbal, visual, or physical conduct of a sexual nature. No supervisor or other employee shall threaten or insinuate whether explicitly or implicitly that another employee or applicant's refusal to submit to sexual advances will adversely affect that person's employment, work status, evaluation, wages, advancement, assigned duties, shifts or any other condition of employment. Similarly, no employee shall promise, imply or grant any preferential treatment in connection with another employee or applicant engaging in sexual conduct.

Sexual harassment also includes unwelcomed sexual flirtations, advances or propositions, verbal abuse of a sexual nature, subtle pressure or requests for sexual activities, unnecessary touching of any individual, graphic or verbal commentaries about an individual's body, sexually degrading words used to describe an individual, a display in the work place of sexually suggestive objects or pictures, sexually explicit or offensive jokes, or physical assault.

Sexual harassment will not be tolerated on any job site, in the office, or while any employee is on Hart Mechanical business.

Any employee who feels he or she is a victim of sexual harassment, including but not limited to any of the conduct listed above by any supervisor, other employee, client or any other person in connection with employment at Hart Mechanical should bring this matter to the immediate attention of the Human Resources Department (Tel. (860) 633-3353). Every effort will be made to promptly investigate all allegations of harassment in as confidential a manner as possible and to take appropriate corrective action when warranted. Retaliation against an employee because he or she seeks to protect him or herself from sexual harassment is prohibited and will not be tolerated.

Any employee who is determined after an investigation to have engaged in sexual harassment in violation of this policy will be subject to appropriate disciplinary action, up to and including discharge.

EMPLOYEE DISCIPLINE

As previously stated, all employees of Hart Mechanical are employee's at-will with no stated term of employment. Each employee is therefore subject to termination at any time for any reason at the discretion of Hart Mechanical. However, Hart Mechanical has established disciplinary guidelines and termination procedures to promote fairness and consistency, and Hart Mechanical will endeavor to follow these guidelines except in circumstances when management deems it appropriate to act otherwise. The following guidelines apply to discipline and/or/ termination. These guidelines do not in any way create a contract or imply any rights to an employee inconsistent with their status of at-will employee.

The first and second steps in Hart Mechanical's disciplinary process are oral warnings. The third and fourth steps are written warnings. Copies of all warnings are kept in employee personnel files. The fifth step in the disciplinary process is termination.

Engaging in any of the acts set forth below or failing to comply with Hart Mechanical's work rules is misconduct that could result in disciplinary action, including immediate termination. This list is not meant to be all-inclusive and does not prohibit Hart Mechanical from terminating an employee at its discretion at any time.

1. Theft or dishonesty;
2. Unacceptable conduct, such as failure to follow Company administrative policies or procedures;
3. Willful or negligent destruction of Company property;
4. Improper use of Company vehicles, equipment and tools;
5. Unauthorized use of Company vehicles, equipment, and tools;
6. Fighting or other conduct endangering other employees, customers, property or equipment;
7. Possession of firearms or other weapons on Company property;
8. Insubordination or failure to follow a supervisor's directions;
9. Falsification of records or reports, including time records;
10. Failure to meet the requirements of your job;
11. Excessive absenteeism or tardiness, or failure to call in regarding absenteeism or tardiness;
12. Unauthorized possession, consumption, or being under the influence of any alcoholic or intoxicating beverage or any narcotic or other similarly inhibiting or incapacitating substance.
13. Leaving a job site during the normal workday without the permission of your supervisor;
14. Smoking in unauthorized areas;
15. Misuse of the Company telephones;
16. Disclosure of confidential Company information to unauthorized persons;
17. Sexual harassment;
18. Failure of an apprentice in any of the trades to comply with all the requirements of the apprenticeship program.

If you have a complaint, you should discuss the matter with your supervisor or with Robert Gibbons. Only by hearing your problem and talking with you can problems be resolved. The company will respond to your complaint and take pertinent action where appropriate.

NO SOLICITATION- DISTRIBUTION RULES

Solicitation and distribution of literature by non-employees on Hart Mechanical controlled property is prohibited. Distribution of literature by employees on property controlled by Hart Mechanical in non-working areas during working time is prohibited. Distribution of literature by employees on property controlled by Hart Mechanical in working areas is prohibited.

As used in these rules, “working time” is the time an employee is expected to be working.

GENERAL SAFETY

Performing your job safely is our primary concern. The safety rules, procedures and practices have been established for the benefit of all employees. It is mandatory that job site employees attend the Company’s safety meetings. If you should notice a practice, potential hazard or condition that seems unsafe, please call it to the attention of your supervisor immediately.

Material Safety Data Sheets (MSDS) and Hart Mechanical’s Material Safety Program are available for review in the Company’s office and in each Company vehicle or trailer.

REPORTING ACCIDENTS & INJURIES

Due to safety considerations, employees are not permitted to receive visitors on any job site on which Hart Mechanical performs work.

All accidents, no matter how minor, must be reported to your supervisor as soon as possible and in all cases by the end of the workday. First aid kits may be found in the storage trailer and in the job box. Employees with injuries requiring professional attention will be transported to the nearest medical facility. If necessary, your supervisor will dial 911 to call for paramedics and/or an ambulance.

EMPLOYEE RECORDS

Please keep your supervisor informed regarding any changes involving your records. This information will remain confidential and should include the following:

- Change of address or telephone number.
- Change of name or marital status.
- Change in the number of dependents.
- Change of insurance coverage or beneficiary designation.
- Change of name and/or phone number for person to contact in case of emergency.

DRUG FREE WORKPLACE POLICY

Hart Mechanical is committed to maintaining a safe and healthy work place free from the influence of alcohol and drugs.

Hart Mechanical strictly prohibits the following:

1. The unlawful manufacture, distribution, dispensing, sale, possession, or use of any controlled substance, illegal drug or alcohol on its property including but not limited to its premises, vehicles, trailers and parking lot, or while on Hart Mechanical's business.
2. Storage of alcohol, any illegal drug, or drug paraphernalia in a locker, desk, vehicle, trailer or other place on Hart Mechanical's premises or any job site where Hart Mechanical is performing work.
3. Being under the influence of an unauthorized controlled substance, illegal drug or alcohol during working hours or on Hart Mechanical's premises, or while on the Company's business, or in Company supplied vehicles.

Employees who violate this policy will be subject to discipline which may include monitored rehabilitation, suspension, and/or discharge. Any employee who violates this policy may also be referred to law enforcement authorities for criminal prosecution.

As a condition of continued employment, employees will abide by the terms of this policy statement as well as the requirements of notifying their supervisor of any criminal drug statute conviction for a violation occurring in the work place no later than five (5) days after such conviction.

Convicted employees will either be subject to discipline, up to and including termination of their employment, or will be required to satisfactorily participate in a drug abuse assistance rehabilitation program approved by a federal, state, or local health, law enforcement or other appropriate agency. Failure to successfully complete the drug abuse assistance or rehabilitation program will result in discharge.

EMPLOYEE WAGES AND BENEFITS

PAYCHECKS

Employees shall be paid on a weekly basis. The regular payday shall be Friday. If a holiday falls on a Friday, payday shall be the preceding Thursday. If a holiday falls on a Thursday an employee shall still be paid on the following Friday. An employee shall receive his or her first week's pay one pay period (not more than eight (8) days) after the completion of his or her first week of work and weekly thereafter.

TIME CARDS

Employees who are paid on an hourly basis are required to keep an accurate record of all time worked on time cards provided by their supervisor. Completed time cards must be turned in to your supervisor by 9:00 a.m. each Monday. Employees who fail to submit their time cards to their supervisor in a timely manner may be subject to discipline. If you are unable to submit your time card, you must notify your supervisor or the Hart Mechanical office no later than 9:00 a.m. Monday morning. Falsification of time cards will result in immediate termination.

TRAVEL TIME

Travel Time is defined as commuting time greater than the normal accepted commute as agreed by the employee and the hiring manager. The minimum standard for eligibility is the greater of: leaving your home state or one and a half hours drive time to the project from your home base.

Employee commuting is the distances from the employee's home base to a Hart project. Travel time is always straight time and is not used in the 40 hours work week straight time versus overtime calculation. Travel time is to be approved in advance with the division's regional manager and written up on a company approved travel time form. Approved travel time is written on the timecard as travel time on a daily basis.

Traveling from one project to another during the normal course of the work day is not considered travel time. This is considered "normal work hours" and will be paid as a part of the regular work day.

INITIAL PERIOD AND PERFORMANCE

An employee shall be hired for an initial period of ninety (90) days. During this initial period, an employee shall not be eligible for holiday pay, sick pay, or health insurance benefits. This initial period is not intended to nor does it imply that an employee has any rights to continued employment.

Employees are expected to progress in knowledge, workmanship and efficiency. Failure to perform satisfactorily may result in discharge.

BREAKS

Employees will be provided with one-half hour unpaid meal break each day.

OVERTIME

Overtime for employees paid on an hourly basis is compensated at time and one-half the regular rate of pay after forty (40) hours have been worked in a particular week. "Hours worked" does not include pay for holidays, vacation, or other personal (paid or unpaid) leave. You are expected to work overtime when requested by your supervisor. Should Saturday or Sunday overtime be necessary, the Company will attempt, when business needs permit, to notify you no later than the preceding Thursday.

VACATION

Upon successful completion of one (1) year of employment, a non-seasonal employee shall be eligible for one week (5 days) of paid vacation on his or her anniversary date. Vacation requests for more than two (2) consecutive workdays must be submitted in writing to Hart Mechanical's office no less than thirty (30) days before the desired vacation date. Vacation requests for two (2) consecutive workdays or less must be approved by your supervisor in advance. Unused vacation time may not be carried from one year to the next. If you have any accrued but unused vacation time as of your anniversary date and have not been approved for its use, you will be paid for the time. Accrued but unused vacation shall be paid to non-seasonal eligible employees at management's discretion upon cessation of employment.

HOLIDAYS

An employee shall not be eligible for holiday pay until the employee has successfully completed ninety days (90) days of employment, after which an employee shall be eligible for four paid holidays a year. These holidays are as follows:

New Year's Day
Fourth of July

Thanksgiving Day
Christmas Day

An employee must work both the workday before and the workday after a holiday to be paid for that holiday. If a holiday falls on a Saturday or Sunday, the holiday shall be celebrated on Friday or Monday at the Company's discretion.

SICK LEAVE

Upon the successful completion of the initial ninety (90) day period of employment, an employee shall be eligible for two paid sick days if the employee started in the first quarter of the year. For any new hire in the second and third quarter of the year, one sick day will be issued after the probationary period (initial 90 days). No sick days will be issued for new hires in the fourth quarter. Thereafter an employee shall be eligible for two paid sick days on the first day of the new calendar year each year. Unused sick days may not be carried over from one calendar year to the next.

HEALTH AND LIFE INSURANCE

Employees who have successfully completed the initial ninety (90) day period shall be eligible to receive health and life insurance in accordance with the terms of the applicable health/life insurance plans.

ATTENDANCE

Employees are expected to be at work on time and to be at work a full day. Employees are expected to report for work rain or shine. If an employee will be late or absent from work, it is the employee's responsibility to call their supervisor at least one (1) hour prior to the start of the workday.

If the employee's supervisor is not available, they should report their tardiness or absence to the main office. An employee who is absent without notice, shall be subject to discipline. Three (3) absences without providing management notice of the reason for the absence are grounds for termination.

EXCUSED ABSENCES

JURY DUTY

Full-time employees who are summoned for jury duty will be paid their normal rate of pay for the first five (5) days of service. Thereafter, it is Hart Mechanical's policy to reimburse employees for the difference between funds received from the court and employee's regular pay for ten (10) workdays or as required by law. Employees must furnish copies or jury duty pay statements on official court stationary.

Notify your supervisor as soon as possible upon receipt of a court notice requiring you to serve on jury duty.

If an employee should be required to serve for only a portion of a day, the employee must return to work for the remainder of the day. A statement from the court listing hours and dates served must be submitted to your supervisor in order to receive jury duty pay.

MILITARY LEAVE

Employees who are members of a reserve unit or the National Guard will be given an unpaid leave of absence for training/active duty as required by law. Please notify your supervisor upon receipt of your orders.

COMMUNICATIONS

We feel it is in the best interests of both Hart Mechanical and our employees to deal directly with each other without third party intervention. As such, within the framework of existing labor laws, we will resist efforts by outside forces to intrude in our communications with employees. We intend to resist any union organizing efforts by every lawful means and to persuade you that no benefit can flow to you as a result of unionization.

CONFIDENTIALITY

In the course of your employment with Hart Mechanical you may have access to or receive confidential information. Examples of confidential information include, but are not limited to, wage rates and personnel practices, sales, employee performance and discipline. It is your responsibility as an employee to protect such information. Employees should not discuss confidential matters with fellow employees or with any individuals outside the Company, except as required by your position. If you have any questions as to whether information may be disclosed, please consult with Robert Gibbons. Disclosure of confidential information, in violation of this policy, may provide grounds for legal action against you, and may be grounds for immediate dismissal from Hart Mechanical.

SEPARATION OF EMPLOYMENT

Although Hart Mechanical hopes that your association with the Company will be a long and successful one, the employment relationship of all employees without a written employment contract is of an “at-will” employee.” This means that the employment relationship may be terminated by the Company at any time and for any reason with or without cause, with or without notice, and that each employee has no contract of employment either written or implied for any set period of time. Any oral statements which conflict with this position are unauthorized and may not be relied upon by any employee. Similarly, each employee may leave the Company at any time and for any reason with or without notice. No persons other than Robert Gibbons, the President, have any authority to enter into any written agreement for employment with any employee for any specified period of time. Employees may be disciplined for any reason including violation of any policies contained in this Employee Handbook.

ACKNOWLEDGMENT OF RECEIPT OF EMPLOYEE HANDBOOK

This Employee Handbook is designed to familiarize you with Hart Mechanical's current personnel guidelines and is not intended to be a complete description of all the Company's policies and procedures but merely to serve as guidance for your employment at Hart Mechanical. It is a summary of guidelines for information purposes only and should not be considered in any way as creating any right, contract or guarantee of employment, benefits, or of working conditions between an employee and the Company. The Company at any time may change, supplement or discontinue these guidelines.

Just as you have the right to leave your job here at Hart Mechanical if you want to, for any reason at all or for no reason, and with or without advance notice, the Company retains the same right as to the termination of your employment. No manager or any other person at the Company has the authority to make an oral commitment of guaranteed or continuing employment to you, and no Company publication should be understood to make any such guarantee.

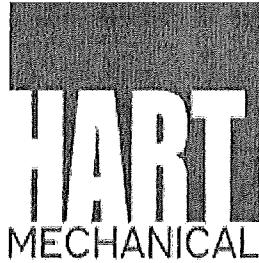
This edition of the Employee Handbook supersedes and replaces all prior editions which are hereby declared null and void as a statement of Company policy.

Please sign and date below that you have received this Employee Handbook and have read and fully understand this information governing your employment with Hart Mechanical Inc. This statement, with your signature, should be returned to your supervisor or the Hart Mechanical office within one week of your receipt of this Employee Handbook.

Date: _____

Signed: _____

Print Name: _____



Memorandum

To: All Employees
From: Jasmine Burns, PR Accountant
Date: 09/18/2013
Subject: Early Payroll Check Cashing Fees

In 2006, our payroll company, ADP, established policies for payroll check cashing in order to limit the exposure for check fraud. Effective October 1st, 2013, the fee for early check cashing will increase from \$25.00 to \$50.00.

ADP had established a policy that stated that payroll checks cannot be cashed prior to the pay date. Banks have been instructed to turn people away if they are trying to cash a payroll check prior to the pay-date. ADP had created this policy in order to fall into line with the IRS's Constructive Receipt Laws. By allowing employees to cash payroll checks prior to payday, it is creating an opportunity for check fraud to occur. As part of this policy, and in order to help avoid the exposure to fraud, ADP charges Hart Mechanical **\$50.00** (increase from \$25.00) for every payroll check cashed prior to the check date.

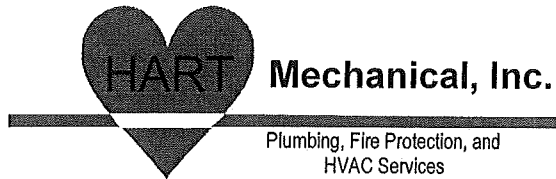
Payroll checks are dated with Friday dates because Friday is payday. Payroll checks should be cashed either on or after payday. Hart will charge those employees who violate the check cashing policy by cashing payroll checks prior to the specified pay-date the **\$50.00** (increase from \$25.00) fee that has been billed to us by ADP.

A copy of this memo will be kept in you personnel folder.

Contact me in the office at (860) 633-3353 with any questions.

Employee Signature

Date



MEMO

To: All Field Employees
From: Robert Gibbons, President
Date: July 19, 2007
Subject: Job Site Dress Codes

It is Hart Mechanical's company policy that shorts and sneakers are not allowed on any of the jobsites. In order to prevent injuries all employees should wear long pants and work boots while at work. Failure to follow this policy may result in disciplinary action.

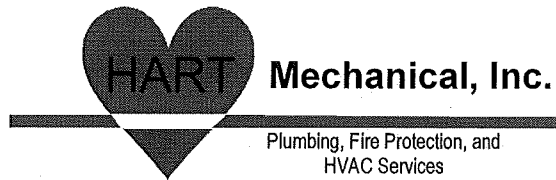
Please contact me in the office at (860) 633-3353 with any questions.

Please sign below stating that you have read the above statement and understand the dress code policies set forth.

Employee Signature

Date

**This memo will be kept in all employee personnel files.*



MEMO

To: All Employees
From: Jasmine Burns, PR Accountant
Date: January 11, 2008
Subject: E-mail Addresses for Company Correspondence

With the steady growth of Hart Mechanical, Inc., it is important that management find new ways to effectively correspond with its numerous and wide spread employees. Management is using this opportunity to develop the use of e-mail services to send its correspondence to all employees.

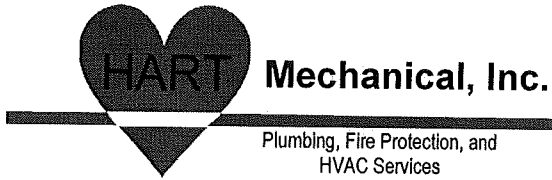
Having access to e-mail addresses will allow management to send out important company information without having to send paper memos out with payroll checks when required.

Please provide Hart with your e-mail address below:

Employee Name (Please print clearly): _____

E-mail Address (Please print clearly): _____@_____

_____ I do not have an e-mail address because I do not have access to the Internet.



Consent for Discussion of Employment/Benefits Information

I, _____, give permission for Hart Mechanical,
(Employee Name)
Inc.'s Human Resources and Payroll departments to speak with

_____, my _____
(Full Name) (Relationship to Employee)
on my behalf.

I give Hart permission to share the following information with the person listed above:

_____ Health Insurance Benefits

_____ 401(k) Benefits

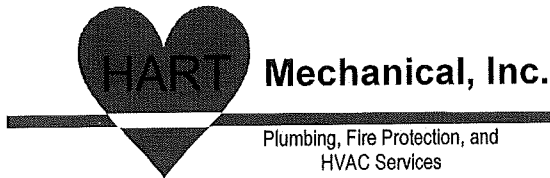
_____ Occupational Licensing/Apprenticeship

(Employee Signature)

(Printed Name)

(Date)

**This document will be kept in the employee file.*



To: Personnel

From: Robert C. Gibbons

Date: January 4, 2010

Subject: Travel Time Policy

Hart Mechanical Inc. is revising their Travel Policy to cover all hourly employees in their travels for the Company. This policy does not apply to salaried employees.

Employees are responsible for traveling to projects within their home state. **Travel Time** is defined as a commuting time to a project located outside of their home state greater than a normal commute of 90 miles which we have calculated to be equal to approximately 1-1/2 hours one way or 180 miles which we have calculated to be equal to approximately 3 hours round trip. Paid travel time excludes time spent in traffic. (Time is calculated on map programs.)

Employee commuting is the distance from the employee's home base to a Hart project. Travel time is always straight time and is not used in the 40 hour work week straight time versus overtime calculation. The employee time card will identify what project the employee is working on so the payroll department can calculate the reimbursement amount.

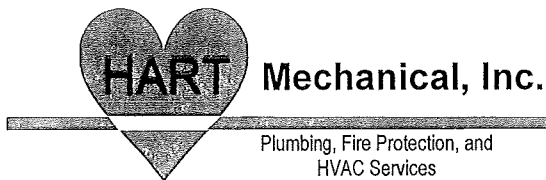
Traveling from one project to another during the normal course of the work day is not considered travel time. This is considered "normal work hours" and will be paid as a part of the regular work day.

All travel time must be approved by your manager before it may be added to your time card.

Please sign and return this memo to the Payroll Department. This policy will be kept in your personnel file. If you have any questions please call the office.

Employee Signature

Date



To: Personnel

From: Robert C. Gibbons

Date: July 7, 2010

Subject: Mileage Reimbursement Policy

Hart Mechanical Inc. is implementing a mileage reimbursement policy to cover hourly employees in their travels for the Company. Mileage reimbursement does not apply to employees driving company vehicles. Employees that have a company gas card are not eligible for mileage reimbursement.

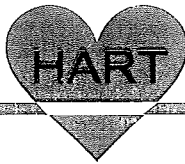
Employees are responsible for mileage within their home state to any job site. If an employee is asked to travel outside of their home state the employee will be responsible for mileage for the first 90 miles one way or 180 miles round trip to a project location; any additional mileage driven to get to the site will be reimbursed by Hart. Mileage will be paid at a rate assigned by the Internal Revenue Service (IRS). The current rate is fifty cents per mile. This rate will change if the IRS changes their reimbursement rates.

The employee will be required to fill out a mileage reimbursement form (see attached sample), have it signed by a manager and returned to the office with their time card on a weekly basis for reimbursement the following week. The calculation for the mileage reimbursement will be completed by the payroll department. Please see attached calculation example. No mileage will be reimbursed until this form is returned to the office.

This form will be kept in your personnel file. If you have any questions please call the office.

Employee Signature

Date



HART Mechanical, Inc.

Plumbing, Fire Protection, and
HVAC Services

Mileage Reimbursement Form

Employee Name: _____

Home Town, State: _____

Manager: _____

Week Ending Date: _____

Dates Traveled:	Job #	Miles to Job (Round Trip)
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Mileage (A)		=====
Less: Daily Community Cap:	180	
X# of Days	_____	
Total Commuting Mileage (B)	_____	
Total Reimbursable Mileage (A-B)	=====>	=====
X IRS Reimbursement		0.50
Total Mileage Reimbursement		=====

By signing below I am acknowledging receipt of the mileage reimbursement amount due me for the week ending _____.

Employee Signature: _____

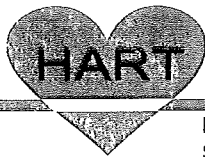
Date: _____

Managers Signature: _____

Date: _____

**Signed and completed mileage forms will be kept in employee's personnel file.*

***Mileage will not be reimbursed until signed and approved mileage reimbursement form is returned to the payroll department.*

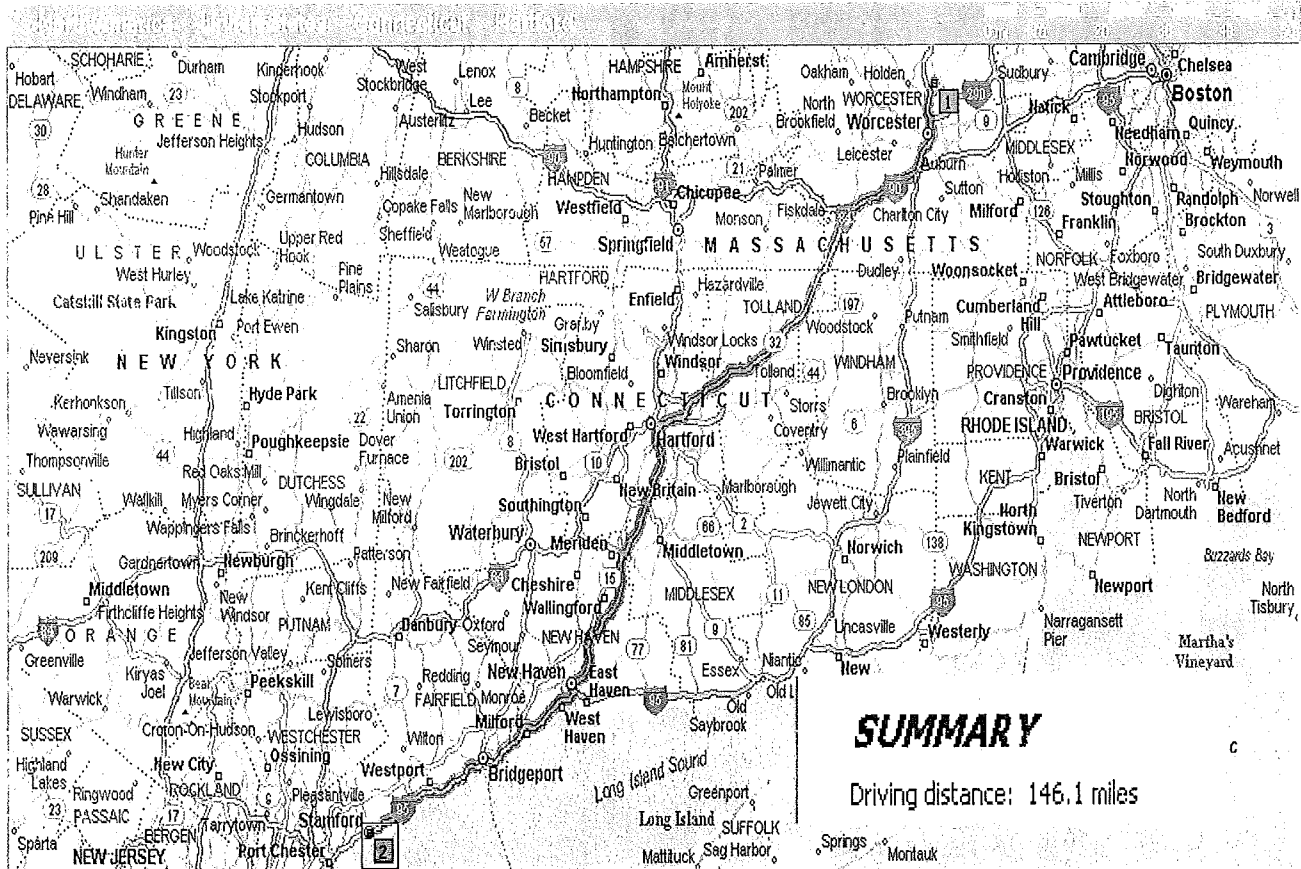


HART Mechanical, Inc.

Plumbing, Fire Protection, and HVAC
Services

Example of Mileage Reimbursement Calculation

West Boylston, MA to Stamford, CT - 146.1 Miles One Way, 292.2 Miles Round Trip



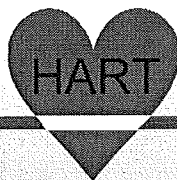
EE Total Mileage	EE Mileage	EE Mileage for Reimb.	IRS Reimb. Amount Per Mile	Total Reimb. To EE
292.2	180	112.2	0.50	\$ 56.10

Employee (EE) Total
Mileage Driven round
trip to an out of state
project.

Total Mileage the
employee is
responsible to drive.

Total mileage minus the
mileage employee is
responsible to drive.
(292.2 - 180 = 112.20)

Total Reimbursement due to
employee.
(112.2 miles X .50 = \$56.10)



HART Mechanical, Inc.

Plumbing, Fire Protection, and
HVAC Services

To: Personnel

From: Robert C. Gibbons, Pres.

Date: November 16, 2010

Subject: **Vacation Policy** - Effective Date: 1/01/2010

Employee vacation days are earned on an annual calendar basis (Jan 1st to Dec 31st) and redeemed in the next calendar year. Employees are eligible to earn vacation time after the successful completion of their 90 day probation period. Employees are eligible to redeem vacation days earned after one year's service.

A vacation day is earned every 73 days (365/5). For new employees in year one vacation days accrue as per the accrual calendar listed below. If the employee starts before a date listed in the calendar they are eligible for the specified days associated with that calendar.

On an annual basis each employee has the ability to accrue up to 5 paid vacation days depending upon their hire date. The accrual calendar starts on January 1st of each year and ends on December 31st of each year.

Earned vacation days from the previous year are paid out in the current year. At the end of the current year, any unused vacation days from the prior year will be paid out to the employee. Only current year accrued vacation days can be carried into the next calendar year.

Vacation Accrual Calendar:

Start

<u>Date</u>	<u># of Days</u>	<u>Vacation Accrued</u>
1/01/XX	5	73 days accrual starts here.
3/14/ XX	4	Employee receives one day of vacation time.
5/26/ XX	3	Employee receives one day of vacation time.
8/07/ XX	2	Employee receives one day of vacation time.
10/19/ XX	1	Employee receives one day of vacation time.
12/31/ XX	0	Employee receives one day of vacation time.

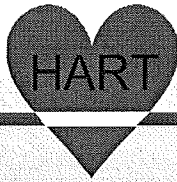
Examples:

If an employee is hired on 5/14/09 between the periods 5/14/09 to 12/31/09 they will accrue 3 paid vacation days. The first accrual will start from 5/14/09 through 5/26/09.

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CT License #P1 204872, F1 40359 & S1 396368
MA License #2819C & SC103876
NJ License #36B100557900, 154176

P.O. Box 803
Glastonbury, CT. 06033
Phone 860-633-3353 Fax 860-633-3375



HART Mechanical, Inc.

Plumbing, Fire Protection, and
HVAC Services

If an employee is hired 8/08/09 between the periods of 8/08/09 to 12/31/09 they will accrue 1 days of paid vacation time. The first accrual will start from 8/08/09 through 10/19/09.

If an employee is hired 11/01/09 between the periods of 10/19/09 and 12/31/09 they will accrue No paid vacation day.

Employee Terminations

Employees that leave the company either on their own decision, are laid off, or terminated shall be paid out any earned and unredeemed vacation days. Employees with service greater than 90 days are eligible to accrue vacation days.

A vacation day is earned every 73 days. The payroll department will calculate and payout any eligible vacation days to terminated employees. They will provide employees with an explanation of how the vacation pay out calculation was made.

Examples:

An employee started work with Hart June 1st and was terminated August 20th (81 days of service). The employee would not be eligible for any vacation time because they had not completed the 90 day probationary period.

An employee was laid off March 31st of their 2nd year of employment. In year 1 they earned 3 vacation days but were not taken yet because they had not reached a year of service. The will be paid out 4 days of vacation pay; 3 for the prior year and 1 in the current year.

Employee Signature

Print Name

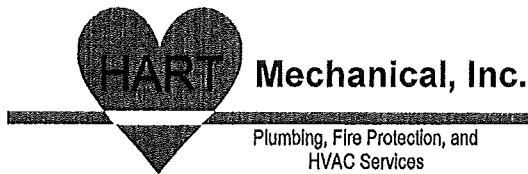
Date

**A copy of this memo will be kept in your personnel folder.*

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CT License #P1 204872, F1 40359 & S1 396368
MA License #2819C & SC103876
NJ License #36B100557900, 154176

P.O. Box 803
Glastonbury, CT. 06033
Phone 860-633-3353 Fax 860-633-3375



To: All Foremen
From: Robert C. Gibbons
Date: June 15, 2011
Subject: **Personal Protective Equipment**

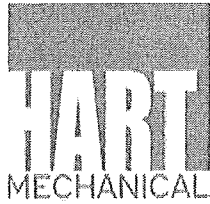
The purpose of this Personal Protective Equipment Policy is to protect the employees of Hart Mechanical Inc. from exposure to work place hazards and the risk of injury through the use of personal protective equipment (PPE).

The PPE user is responsible for following the requirements of the PPE policies. This involves:

1. Properly wearing PPE as required by Hart and OSHA. (Such as hard hats, safety glasses, work boots and additional PPE that may be required on projects.)
2. Attending required training sessions.
3. Properly caring for, cleaning, maintaining, and inspecting PPE as required.
4. Following Hart Mechanical Inc. PPE policies and rules.
5. Informing the supervisor of the need to repair or replace PPE.

Hart Mechanical Inc. believes that a Safety and Health Accident Prevention Program is unenforceable without some type of disciplinary policy. Our company believes that in order to maintain a safe and healthful workplace, the employees must be cognizant and aware of all company, State, and Federal safety and health regulations as they apply to the specific job duties required.

All Hart employees must follow Hart's safety rules. All Foremen are responsible for enforcing Hart's PPE policy. For example, if a Plumbing Foreman sees a Sprinkler employee who is not wearing his hard hat, he is to notify the Sprinkler employee's foreman immediately. For a first time offense the offending employee will receive a written warning. If the employee has a second offense he could be sent home for the day. The employee will be allowed to return to



Bullying Policy

10/27/11

Hart Mechanical Inc. defines bullying as *"repeated inappropriate behavior, either direct or indirect, whether verbal, physical or otherwise, conducted by one or more persons against another or others, at the place of work and/or in the course of employment. Such behavior violates Hart Mechanical's Code of Ethics which clearly states that all employees will be treated with dignity and respect."*

The purpose of this policy is to communicate to all employees, that Hart Mechanical will not in any instance tolerate bullying behavior. Employees found in violation of this policy will be disciplined, up to and including termination.

Bullying may be intentional or unintentional. However, it must be noted that where an allegation of bullying is made, the intention of the alleged bully is irrelevant, and will not be given consideration when applying discipline. As in sexual harassment, it is the effect of the behavior upon the individual which is important. Hart Mechanical considers the following types of behavior examples of bullying:

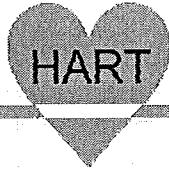
- **Verbal Bullying:** slandering, ridiculing or maligning a person or his/her family; persistent name calling which is hurtful, insulting or humiliating; using a person as butt of jokes; abusive and offensive remarks.
- **Physical Bullying:** pushing; shoving; kicking; poking; tripping; assault, or threat of physical assault; damage to a person's work area or property
- **Gesture Bullying:** non-verbal threatening gestures, glances which can convey threatening messages
- **Exclusion:** socially or physically excluding or disregarding a person in work-related activities

In addition, the following examples may constitute or contribute to evidence of bullying in the workplace:

- Persistent singling out of one person
- Shouting, raising voice at an individual in public and/or in private
- Using verbal or obscene gestures
- Personal insults and use of offensive nicknames
- Public humiliation in any form
- Spreading rumors and gossip regarding individuals
- Encouraging others to disregard a supervisor's instructions
- Unwanted physical contact, physical abuse or threats of abuse to an individual or an individual's property (defacing or marking up property)

By signing your name below you acknowledge that you have read Hart Mechanical's Bullying Policy and promise to abide by company rules regarding bullying and harassment in the workplace.

Date: _____



HART Mechanical, Inc.

Plumbing, Fire Protection, and
HVAC Services

Photo Release Form

Location: Hart Mechanical, Inc Website

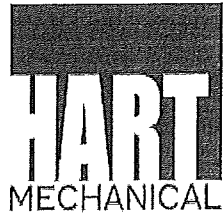
Date: _____

I give permission for photographs of the persons listed below to be published on the website of Hart Mechanical, Inc. I understand that these photos can be viewed by anyone in the world, but no identifying information will be displayed.

I am over 18, and I give permission for my image to be published.

Print name: _____

Signature: _____



Memorandum

To: All Employees
From: Robert Gibbons
Date: February 20, 2014
Subject: Cell Phone Use during Work Hours

This document sets forth Hart Mechanical's policy regarding cell phone use and applies to all Company employees. For the purpose of this policy, the term "cell phone" is defined as any handheld electronic device with the ability to receive and/or transmit voice, text or data messages without a cable connection (including but not limited to cellular telephones, digital wireless phones, radio-phones, walkie-talkies, telephone pagers, PDA's and wireless communication capabilities.) The company reserves the right to modify or update this policy at any time.

While working on the jobsite employees are only allowed to use their personal cell phones while on break or during their half hour lunch break. At no time is an employee allowed to use the phone during normal working hours. The use of cell phones on a construction site could create an unsafe work environment. It is also a distraction to the employee and employees working around them. If an employee uses their cell phone while at work it could result in a verbal or written warning or the employee could face termination of their employment.

In case of an emergency please have family members call the main office at 860-633-3353 and the message will immediately be relayed to the field.

Please contact Beth Bonetti in the HR Department at 860-633-3353 if you have any questions.

Employee Signature

Date