Office of Superintendent RSU 26

10 Goodridge Drive, Orono, ME 04473 207-866-7110

APPLICATION FOR SUBSTITUTE TEACHING POSITION

				Date		
Name				SS#		
Address						
			182	Email:	0	
SCHOOLS YOU DESIRE	ED TO SUBSTI	TUTE AT: (ch	eck all that ap	ply)		
Orono E	Elementary		Middle Schoo	I	High School	
Subject Area (if you wis	h to specify)					
EDUCATION:						
College/University Attended Hours		Degree Awarde		Years Attended		Completed Credit
CERTIFICATION: List of						
		State		Date Issued	Date	of Expiration
WORK EXPERIENCE						
Position		Employer			Dates	s (from/to)
REFERENCES: Please	provide three	references who	are work or c	ollege related.		
Name		Address			Telep	phone

BACKGROUND:			
Have you ever been disciplined, discharged, or asked to resign from a prior position?	Yes	No	
Have you ever resigned from a prior position after a complaint had been received against you or your conduct was under investigation or review?	Yes	No	
Has your contract in a prior position ever been non-renewed?	Yes	No	
Have you ever not been nominated for re-employment in a prior position or ever had your nomination for re-employment not be approved?	Yes	_No	
Have you ever been charged or investigated for sexual abuse or harassment of another person?	Yes	No	
Have you ever been convicted of a crime (other than a minor traffic offense)?	Yes	No	
Have you ever entered a plea of guilty or "no contest" (nolo contendere) to any crime (other than a minor traffic offense)?	Yes	_No	
Have you ever had a professional license or certificate suspended or revoked in any state, or have you ever voluntarily surrendered, temporarily or permanently, a professional license or certificate in any state?	Yes	_No	
Has any court ever deferred, filed or dismissed proceedings without a finding of guilty and required that you pay a fine, penalty or court costs and/or imposed a requirement as to your behavior or conduct for a period of time in connection with any crime (other than a minor traffic offense)?	Yes	_No	
If you have answered YES to any of the previous questions, provide full details on an add with respect to court actions, the date, offense in question, and the address of the court is other disposition of a crime is not necessarily an automatic bar to employment.	itional sh	eet including, Conviction or	_
SIGNATURE: My signature below constitutes authorization to check my employment history, includer criminal arrest and conviction record checks, reference checks, and release of investigatory informational or federal agency. I further authorize those persons, agencies, or entities that RSU 26 contact employment application to fully provide RSU 26 any information on the matters set forth above. I ewith any request for or provision of such information, any claims, including without limitation, defainvasion of privacy, or interference with contractual relations that I might otherwise have against Rior against any provider of such information. I understand that information submitted in and with application may be disclosed to a screening and	ation possis in conne expressly w mation, er SU 26, its	sessed by any si ection with my vaive in connect notional distress agents and offic	ion s, ials
which may include board members, administrators, other staff, and members of the community. I g	ive my co	nsent to this	J.,

NOTE: ALL APPLICATION MATERIALS BECOME THE PROPERTY OF RSU 26. NONE WILL BE RETURNED. PROVIDING ANY FALSE OR MISLEADING INFORMATION ON THIS APPLICATION OR IN THE APPLICATION OR EMPLOYMENT SCREENING PROCESS SHALL BE FULLY SUFFICIENT GROUNDS TO REFUSE TO EMPLOY THE APPLICANT OR IF THE APPLICANT HAS BEEN EMPLOYED, TO IMMEDIATELY DISMISS THE APPLICANT/EMPLOYEE.

disclosure.

Signature/Date

Form W-4

Department of the Treasury

Employee's Withholding Certificate

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

2024

OMB No. 1545-0074

Internal Revenue Ser	vice	Your withholding	g is subject to review by the IR	S.		
Step 1:	(a) i	rst name and middle initial	Last name		(b) \$	Social security number
Enter Personal Information	Addr				name	your name match the on your social security If not, to ensure you get for your earnings.
	City	or town, state, and ZIP code			conta	ct SSA at 800-772-1213 to www.ssa.gov.
	(c)	Single or Married filing separately				
		Married filing jointly or Qualifying surviving s				
		Head of household (Check only if you're unman	ied and pay more than half the costs of	of keeping up a home for yo	urself a	nd a qualifying individual.)
Complete Ste	ps 2 on fro	-4 ONLY if they apply to you; otherwis om withholding, and when to use the esti	e, skip to Step 5. See page 2 mator at www.irs.gov/W4App	2 for more information 5.	on e	each step, who can
Step 2: Multiple Job	s	Complete this step if you (1) hold more also works. The correct amount of with				
or Spouse		Do only one of the following.				
Works		(a) Use the estimator at www.irs.gov/or your spouse have self-employm			(and	Steps 3-4). If you
		(b) Use the Multiple Jobs Worksheet	on page 3 and enter the resul	t in Step 4(c) below;	or	
		(c) If there are only two jobs total, you option is generally more accurate higher paying job. Otherwise, (b) is	than (b) if pay at the lower pag	same on Form W-4 fo ying job is more than 	or the half o	other job. This of the pay at the
Step 3:	ate i	f you complete Steps 3-4(b) on the Form If your total income will be \$200,000 c	or less (\$400,000 or less if ma	rried filing jointly):		
Claim		Multiply the number of qualifying c	hildren under age 17 by \$2,00	00 \$		
Dependent and Other		Multiply the number of other depe	•	. \$	-5	
Credits		Add the amounts above for qualifying this the amount of any other credits.		ents. You may add to	3	\$
Step 4 (optional): Other		(a) Other income (not from jobs). expect this year that won't have w This may include interest, dividend	ithholding, enter the amount		.	a) \$
Adjustment	S	(b) Deductions. If you expect to claim want to reduce your withholding, uthe result here				o) \$
		(c) Extra withholding. Enter any addi	tional tax you want withheld e	each pay period	4(0	s) \$
Step 5: Sign Here	Unc	ler penalties of perjury, I declare that this cert	ificate, to the best of my knowled	dge and belief, is true, co	orrect,	and complete.
	E	nployee's signature (This form is not va	alid unless you sign it.)	Da	ite	
Employers Only	Em	oloyer's name and address		First date of employment		oyer identification er (EIN)

General Instructions

Section references are to the Internal Revenue Code.

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

Exemption from withholding. You may claim exemption from withholding for 2024 if you meet both of the following conditions: you had no federal income tax liability in 2023 and you expect to have no federal income tax liability in 2024. You had no federal income tax liability in 2023 if (1) your total tax on line 24 on your 2023 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2024 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2025.

Your privacy. Steps 2(c) and 4(a) ask for information regarding income you received from sources other than the job associated with this Form W-4. If you have concerns with providing the information asked for in Step 2(c), you may choose Step 2(b) as an alternative; if you have concerns with providing the information asked for in Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c) as an alternative.

When to use the estimator. Consider using the estimator at www.irs.gov/W4App if you:

- 1. Expect to work only part of the year;
- Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
- Prefer the most accurate withholding for multiple job situations.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at www.irs.gov/W4App to figure the amount to have withheld.

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

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

Option (a) most accurately calculates the additional tax you need to have withheld, while option (b) does so with a little less accuracy.

Instead, if you (and your spouse) have a total of only two jobs, you may check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include other tax credits for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2024 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay each pay period, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

Step 2(b) - Multiple Jobs Worksheet (Keep for your records.)



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at *www.irs.gov/W4App*.

1	Two jobs. If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3	1	\$
2	Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.		
	a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a	2a	\$
	b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b	2b	\$
	c Add the amounts from lines 2a and 2b and enter the result on line 2c	2c	\$
3	Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc.	3	-
4	Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (along with any other additional amount you want withheld)	4	\$
	Step 4(b) - Deductions Worksheet (Keep for your records.)		
1	Enter an estimate of your 2024 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income	1	\$
2	September 200 if you're married filing jointly or a qualifying surviving spouse \$21,900 if you're head of household \$14,600 if you're single or married filing separately	2	\$
3	If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-"	3	\$
4	Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information	4	\$
5	Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4	5	\$

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 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 with no other entries on the form; 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 territories 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.

			N	Married F									
Higher Payi							Job Annua						
Annual Ta Wage & S		\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 -	9,999	\$0	\$0	\$780	\$850	\$940	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,370
\$10,000 -	19,999	0	780	1,780	1,940	2,140	2,220	2,220	2,220	2,220	2,220	2,570	3,570
\$20,000 -	29,999	780	1,780	2,870	3,140	3,340	3,420	3,420	3,420	3,420	3,770	4,770	5,770
\$30,000 -	39,999	850	1,940	3,140	3,410	3,610	3,690	3,690	3,690	4,040	5,040	6,040	7,040
\$40,000 -	49,999	940	2,140	3,340	3,610	3,810	3,890	3,890	4,240	5,240	6,240	7,240	8,240
-	59,999	1,020	2,220	3,420	3,690	3,890	3,970	4,320	5,320	6,320	7,320	8,320	9,320
	69,999	1,020	2,220	3,420	3,690	3,890	4,320	5,320	6,320	7,320	8,320	9,320	10,320
	79,999	1,020	2,220	3,420	3,690	4,240	5,320	6,320	7,320	8,320	9,320	10,320	11,320
•	99,999	1,020	2,220	3,620	4,890	6,090	7,170	8,170	9,170	10,170	11,170	12,170	13,170
\$100,000 - 1	_	1,870	4,070	6,270	7,540	8,740	9,820	10,820	11,820	12,830	14,030	15,230	16,430
\$150,000 - 2		1,960	4,360	6,760	8,230	9,630	10,910	12,110	13,310	14,510	15,710	16,910	18,110
\$240,000 - 2		2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,190
\$260,000 - 2		2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,190
\$280,000 - 2		2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,790	16,990	18,380
\$300,000 - 3		2,040	4,440	6,840	8,310	9,710	10,990	12,190	13,390	14,590	15,980	17,980	19,980
\$320,000 - 3		2,040	4,440	6,840	8,310	9,710	11,280	13,280	15,280	17,280	19,280	21,280	23,280
\$365,000 - 5		2,720	6,010	9,510	12,080	14,580	16,950	19,250	21,550	23,850	26,150	28,450	30,750
\$525,000 an	· I	3,140	6,840	10,540	13,310	16,010	18,590	21,090	23,590	26,090	28,590	31,090	33,590
ψοεο,σσσ απ	id Over	0,110	0,010				d Filing S						
Higher Payi	dol. pni						Job Annua			Salary			
Annual Ta		\$0 -	\$10,000 -	\$20,000 -	\$30,000 -	\$40,000 -	\$50,000 -	\$60,000 -	\$70,000 -	\$80,000 -	\$90,000 -	\$100,000 -	\$110,000 -
Wage & S	Salary	9,999	19,999	29,999	39,999	49,999	59,999	69,999	79,999	89,999	99,999	109,999	120,000
\$0 -	9,999	\$240	\$870	\$1,020	\$1,020	\$1,020	\$1,540	\$1,870	\$1,870	\$1,870	\$1,870	\$1,910	\$2,040
\$10,000 -	19,999	870	1,680	1,830	1,830	2,350	3,350	3,680	3,680	3,680	3,720	3,920	4,050
\$20,000 -	29,999	1,020	1,830	1,980	2,510	3,510	4,510	4,830	4,830	4,870	5,070	5,270	5,400
\$30,000 -	39,999	1,020	1,830	2,510	3,510	4,510	5,510	5,830	5,870	6,070	6,270	6,470	6,600
\$40,000 -	59,999	1,390	3,200	4,360	5,360	6,360	7,370	7,890	8,090	8,290	8,490	8,690	8,820
\$60,000 -	· · I	1,870	3,680	4,830	5,840	7,040	8,240	8,770	8,970	9,170	9,370	9,570	9,700
		1,870	3,690	5,040	6,240	7,440	8,640	9,170	9,370	9,570	9,770	9,970	10,810
\$100,000 -		2,040	4,050	5,400	6,600	7,800	9,000	9,530	9,730	10,180	11,180	12,180	13,120
\$125,000 -		2,040	4,050	5,400	6,600	7,800	9,000	10,180	11,180	12,180	13,180	14,180	15,310
\$150,000 -		2,040	4,050	5,400	6,860	8,860	10,860	12,180	13,180	14,230	15,530	16,830	18,060
\$175,000 -		2,040	4,710	6,860	8,860	10,860	12,860	14,380	15,680	16,980	18,280	19,580	20,810
\$200,000 - 2		2,720	5,610	8,060	10,360	12,660	14,960	16,590	17,890	19,190	20,490	21,790	23,020
\$250,000 - 3		2,970	6,080	8,540	10,840	13,140	15,440	17,060	18,360	19,660	20,960	22,260	23,500
\$400,000 -		2,970	6,080	8,540	10,840	13,140	15,440	17,060	18,360	19,660	20,960	22,260	23,500
\$450,000 ar		3,140	6,450	9,110	11,610	14,110	16,610	18,430	19,930	21,430	22,930	24,430	25,870
• 100,000 u.		-,				Head of	Househo						
Higher Pay	ring Job				Low	er Paying	Job Annu	al Taxable	e Wage &	Salary			
Annual Ta	axable	\$0 -	\$10,000 -	\$20,000 -	\$30,000 -	\$40,000 -					\$90,000 -	\$100,000 -	\$110,000 -
Wage & S	Salary	9,999	19,999	29,999	39,999	49,999	59,999	69,999	79,999	89,999	99,999	109,999	120,000
\$0 -	9,999	\$0	\$510	\$850	\$1,020	\$1,020	\$1,020	\$1,020	\$1,220	\$1,870	\$1,870	\$1,870	\$1,960
\$10,000 -	19,999	510	1,510	2,020	2,220	2,220	2,220	2,420	3,420	4,070	4,070	4,160	4,360
\$20,000 -	29,999	850	2,020	2,560	2,760	2,760	2,960	3,960	4,960	5,610	5,700	5,900	6,100
\$30,000 -	39,999	1,020	2,220	2,760	2,960	3,160	4,160	5,160	6,160	6,900	7,100	7,300	7,500
\$40,000 -	59,999	1,020	2,220	2,810	4,010	5,010	6,010	7,070	8,270	9,120	9,320	9,520	9,720
\$60,000 -	79,999	1,070	3,270	4,810	6,010	7,070	8,270	9,470	10,670	11,520	11,720	11,920	12,120
\$80,000 -	99,999	1,870	4,070	5,670	7,070	8,270	9,470	10,670	11,870	12,720	12,920	13,120	13,450
\$100,000 -	124,999	2,020	4,420	6,160	7,560	8,760		11,160	12,360	13,210	13,880	14,880	15,880
\$125,000 -	149,999	2,040	4,440	6,180	7,580	8,780		11,250	13,250		15,900	16,900	17,900
\$150,000 -	174,999	2,040	4,440	6,180	7,580	9,250	11,250	13,250		16,900	18,030	19,330	20,630
\$175,000 -		2,040	4,510	7,050	9,250	11,250	13,250	15,250			20,780	22,080	23,380
		2,720	5,920	8,620	11,120	13,420	15,720	18,020	20,320	22,270	23,570	24,870	26,170
\$200,000 -	249,999	L,1 20											
		2,970	6,470		11,810	14,110	16,410	18,710	21,010 22,580		24,260 26,230	25,560	26,860 29,230

FORM W-4ME

MAINE Employee's Withholding Allowance Certificate

1.	Type or print your first name M.I. Last name	2.	Your social secu	ırity number	
	Home address (number and street or rural route)	3.	Single or Head of Ho	usehold Married	
	City or town State ZIP code			holding at higher single ra ally separated, or spouse is a nonres ox.	
4.	Total number of allowances you are claiming from line E of the personal allowances works	heet below	4 .		
5.	Additional amount, if any, you want withheld from your paycheck		5.	\$	
6.	If you do not want any state income tax withheld, check the appropriate box that applies to signing below, you certify that you qualify for the exemption that you select:	o you (you	must qualify - see	instructions below). By	
	a. You claimed "Exempt" on your federal Form W-4			6a.	
	b. You completed federal Form W-4P and checked the box on line 1			6b.	
	c. You are a resident employee with no Maine tax liability in prior and current years		*******************	6c.	
	 d. You are a recipient of periodic retirement payments with no tax liability in prior and cure. e. Your spouse is a member of the military assigned to a location in Maine and you qualispouse's Residency Relief Act. You must attach supporting documents. See instructions. 	ify for exen	nption under the N	/lilitary 🔚	
EM	der penalties of perjury, I certify that I am entitled to the number of withholding allowances or PLOYEE'S/PAYEE'S SIGNATURE rm is not valid			is certificate.	
	ess you sign it.)	Date			
-	BE COMPLETED BY EMPLOYER/PAYER (see Instructions)				
7.	Employer/Payer Name and Address (<u>Employer/Payer</u> . Complete lines 7, 8, 9, and 10 only if sending Revenue Services)	ing to Maine	8. Identificat	ion Number	
9.	Employer/Payer Contact Person:	10. C	ontact Person's P	hone Number:]
- J. 14*		e part belov	w for your records.	2000-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	
A	Personal Allowances Worksheet - for Iii			A	_,
C	Enter "1" for your spouse if you will file as married filing jointly. You may choose to enter "0 either a working spouse or more than one job. (Entering "0" may help avoid having too little. Enter "1" if you will be filing as Head of Household	e tax withhoderal credit	eld) for other depender	B C nts D	_
-					

Employee/Payee Instructions

Purpose: Complete Form W-4ME so your employer/payer can withhold the correct Maine income tax from your pay. Because your tax situation may change, you may want to recalculate your withholding each year.

Line 4. If you qualify for one of the Maine exemptions from withholding, complete lines 1, 2, 3 and 6, and sign the form. Otherwise, complete the Personal Allowances worksheet above. You may claim fewer allowances than you are entitled to, but you must file a Personal Withholding Allowance Variance Certificate to obtain permission from the State Tax Assessor if you want to claim more allowances than allowed on line E above.

Box 3. Select the marital status that applies to you. You must select the same marital status you selected on your federal Form W-4, except that married individuals have the option of withholding at the higher single rate and if you selected married filing separately on your federal Form W-4, you should select single. Nonresident aliens are required to check the single box regardless of actual marital status.

Line 6. Exemptions from withholding:

<u>Line 6a.</u> You may check this box if you claimed "Exempt" on your federal Form W-4. Do not check this box if you want Maine income taxes withheld even though you are exempt from federal withholding.

<u>Line 6b.</u> You may check this box if you completed federal Form W-4P and put a check in the box on line 1. Do not check this box if you want Maine income taxes withheld even though you are exempt from federal withholding.

<u>Line 6c.</u> You may elect this exemption if you are a resident employee receiving wages and you meet both of the following conditions:

- 1. You had no Maine income tax liability last year, and
- 2. You reasonably expect to have no Maine income tax liability this year.

This exemption will expire at the end of the year and you must complete a new Form W-4ME for next year or you will be subject to Maine withholding at the maximum rate.

<u>Line 6d.</u> You may elect this exemption if you receive periodic retirement payments pursuant to IRC § 3405, you had no Maine income tax liability in the prior year and you reasonably expect you will have no Maine income tax liability this year. This election will remain in effect until you complete a new Form W-4ME.

<u>Line 6e.</u> If you are the spouse of a member of the military, you may claim exemption from Maine withholding if you meet the following requirements:

- Your spouse is a member of the military located in Maine in compliance with military orders.
- 2. You are in Maine solely to be with your spouse.
- 3. You and your spouse have the same domicile in a state other than Maine.
- You attach a copy of your spouse's latest Leave and Earning Statement reflecting an assignment location in Maine.

You present your military ID to your employer. The ID must identify you as a military spouse.

Your exemption will expire at the end of the calendar year during which you submit Form W-4ME claiming the exemption, at which time you must complete and submit a new Maine Form W-4ME for the new year.

Note: You may be subject to penalty if you do not have sufficient withholding to meet your Maine income tax liability.

Notice to Employers and Other Payers

Maine law requires employers and other persons to withhold money from certain payments, most commonly wages, retirement payments and gambling winnings, and remit to Maine Revenue Services for application against the Maine income tax liability of employees and other payees. The amount of withholding must be calculated according to the provisions of Rule No. 803 (See www.maine.gov/revenue/rules) and must constitute a reasonable estimate of Maine income tax due on the receipt of the payment. Amounts withheld must be paid over to Maine Revenue Services on a periodic basis as provided by Title 36 M.R.S. Chapter 827 (§§ 5250 - 5255-B) and Rule No. 803 (18-125 C.M.R., ch. 803).

Employer/Paver Information for Completing Form W-4ME

An employer/payer is required to submit a copy of Form W-4ME, along with a copy of any supporting information provided by the employee/payee, to Maine Revenue Services if:

- A. The employer/payer is required to submit a copy of federal Form W-4 to the Internal Revenue Service either by written notice or by published guidance as required by federal regulation 26 CFR 31.3402(f)(2)-1(g); or
- B. An employee performing personal services in Maine furnishes a Form W-4ME to the employer containing a non-Maine address and, for any reason, claims no Maine income tax is to be withheld. This submission is not required if the employer reasonably expects that the employee will earn annual Maine-source income of less than \$5,000 or if the employee is a nonresident working in Maine for no more than 12 days for the calendar year and is, therefore, exempt from Maine income tax withholding.

Submit copies of Form W-4ME directly to the MRS Withholding Unit separately from any other tax filing.

Employers/Payers must complete lines 7 through 10 only if required to submit a copy of Form W-4ME to Maine Revenue Services.

- ✓ Line 7 Enter employer/payer name and business address.
- Line 8 Enter employer/payer federal identification number (EIN and/or SSN).
- Line 9 Enter employer/payer contact person who can answer questions about withholding (i.e. human resources person, company officer, accountant, etc.).
- Line 10 Enter employer/payer contact person's phone number.

Important Information for Employers/Payers

Missing or invalid Forms W-4, W-4P or W-4ME. If any of the circumstances below occur, the employer or payer must withhold as if the employee or payee were single and claiming no allowances. Maine income tax must be withheld at this rate until such time that the employee or payee provides a valid Form W4-ME.

- (1) The employee/payee has not provided a valid, signed Form W-4ME;
- (2) The employee's/payee's Form W-4 or W-4P is determined to be invalid for purposes of federal withholding;
- (3) The Assessor notifies the employer/payer that the employee's/payee's Form W-4ME is invalid; or
- (4) The employee's/payee's Personal Withholding Allowance Variance Certificate has expired, a new variance certificate has not been approved and submitted to the employer/payer and the payee has not provided the payer with a valid Form W-4ME.

Exemptions from withholding Form W-4ME, line 6. Generally, employers/payers must withhold from payments subject to Maine income tax unless an exemption is claimed on line 6.

Federal exemption from withholding (lines 6a and 6b). An employee/payee who is exempt from federal income tax withholding is also exempt from Maine income tax withholding. This includes recipients of periodic retirement payments who are exempt from federal income tax withholding. The employee/payee must check the applicable box on line 6. An employee/payee exempt from federal withholding that wants Maine withholding must leave line 6 blank.

Resident employee exemption from Maine withholding (line 6c). A resident employee who is subject to federal income tax withholding is exempt from Maine income tax withholding if the employee had no Maine tax liability for the prior year and expects to have no Maine tax liability for the current year. The exemption on line 6c expires at the end of each year. If the employee fails to submit a new Form W-4ME for the next calendar year, the employer must begin withholding at the single rate with no allowances.

Withholding from payments to nonresident employees. An employee who is exempt from Maine income tax because of the nontaxable thresholds applicable to nonresidents is not required to complete and submit Form W-4ME; however, an employee becomes subject to Maine income tax withholding immediately upon exceeding a threshold at any time during the year. Because all income earned in Maine is taxable by Maine once a threshold is exceeded, employers should work with affected employees to ensure that Maine withholding is adequate to cover Maine income tax liability for the year. This may require the employee submitting a new Form W-4ME with the employer.

Withholding exemption for periodic retirement payments (line 6d). Recipients of periodic retirement payments as defined by IRC § 3405 that are subject to federal income tax withholding are exempt from Maine income tax withholding if the recipient certifies (by checking the box on line 6d) that he or she had no Maine income tax liability for the prior year and expects to have no Maine income tax liability for the current year. The exemption remains in effect until the recipient submits an updated Form W-4ME.

Exemptions under the Military Spouse's Residency Relief Act (MSRRA). If the box on line 6e is checked, the employer must:

- (1) Ensure that a copy of the military member's Leave and Earnings Statement (LES) is attached, and verify that the assignment location entered on the LES is a location in Maine; and
- (2) Review the employee's military ID to ensure that the date on the ID is not more than four years prior to the date on the employee's Form W-4ME, and that the ID denotes the employee as a current military spouse.

An exemption claimed on line 6e expires at the end of the calendar year. If the employee does not submit a new Maine Form W-4ME, the employer must begin withholding for the first pay period in the following year at the maximum rate (single with one allowance).

See the employee instructions for line 6e above for more information about this exemption.



Employment Eligibility Verification

Department of Homeland Security

U.S. Citizenship and Immigration Services

USCIS Form I-9 OMB No.1615-0047 Expires 07/31/2026

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

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

Section 1. Employee Ir	nformation it not befor	and Attestation e accepting a job	n: Employed offer.	es must comple	ete and s	ign Secti	ion 1 of Fo	rm l-9 n	o later than the first
Last Name (Family Name)		First Name (Given Name)		Middle Initi	ai (if any)	Other Last I	Names Us	ed (if any)
Address (Street Number and I	Name)	Ap	t. Number (if a	ny) City or Town				State	ZIP Code
Date of Birth (mm/dd/yyyy)	U.S. Soc	cial Security Number	Employe	ee's Email Address				Employee	's Telephone Number
I am aware that federal is provides for imprisonme fines for false statement use of false documents, connection with the com this form. I attest, under of perjury, that this infor including my selection of attesting to my citizensh	ent and/or s, or the in inpletion of r penalty mation, of the box	1. A citizen of 2. A noncitize 3. A lawful pe	the United Sta n national of th rmanent reside n (other than It	ates ne United States (Scient (Enter USCIS or tem Numbers 2. an	ee Instruction	ons.)			e, if any)
immigration status, is tr		USCIS A-Numb	er OR Fo	orm I-94 Admissio	n Number	OR	ign Passpor	t Number	and Country of Issuance
correct. Signature of Employee					Too		(mm/dd/yyyy)		
If a preparer and/or tran	elator acciet	ed you in completin	n Section 1. th	nat nerson MUST	complete ti	he Prepare	er and/or Trai	nslator Co	ertification on Page 3
Section 2. Employer Robusiness days after the emauthorized by the Secretary documentation in the Additional control of the	ployee's firs of DHS, do	t day of employme ocumentation from	nt, and must List A OR a c	physically exami combination of do Lis	ne, or exa ocumentat	mine con ion from l	sistent with Jist B and Li	an altern st C. En	ative procedure fer any additional List C
Document Title 1									
Issuing Authority									
Document Number (if any)									
Expiration Date (if any)									
Document Title 2 (if any)			Addit	ional informatio	n			AA H	
Issuing Authority									
Document Number (if any)									
Expiration Date (if any)									
Document Title 3 (if any)									
lasuing Authority									
Document Number (if any)									
Expiration Date (if any)			□ CI	heck here if you use	ed an altern	ative proce	edure authoriz		S to examine documents.
Certification: I attest, under employee, (2) the above-liste best of my knowledge, the en	ed documenta	ation appears to be	genuine and to	o relate to the emp	presented be ployee nan	y the abo ned, and (3	ve-named 3) to the	First Da (mm/dd	y of Employment /yyyy):
Last Name, First Name and Tit	tie of Employe	er or Authorized Repre	esentative	Signature of Em	ployer or A	uthorized F	Representative		Today's Date (mm/dd/yyyy
Employer's Business or Organ	ization Name		Employer's E	Business or Organiz	zation Addre	ess, City or	Town, State,	ZIP Code	

LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

* Documents extended by the issuing authority are considered unexpired.

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

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

LIST A		LIST B	LIST C
Documents that Establish Both Identity and Employment Authorization	OR	Documents that Establish Identity AND	Documents that Establish Employment Authorization
U.S. Passport or U.S. Passport Card Permanent Resident Card or Alien		Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or	 A Social Security Account Number card, unless the card includes one of the following restrictions:
Registration Receipt Card (Form I-551) 3. Foreign passport that contains a		information such as name, date of birth, gender, height, eye color, and address	(1) NOT VALID FOR EMPLOYMENT(2) VALID FOR WORK ONLY WITH
temporary I-551 stamp or temporary I-551 printed notation on a machine- readable immigrant visa		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,	INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION
4. Employment Authorization Document that contains a photograph (Form I-766)		and address	Certification of report of birth issued by the Department of State (Forms DS-1350,
5. For an individual temporarily authorized to work for a specific employer because		School ID card with a photograph	FS-545, FS-240)
of his or her status or parole:		Voter's registration card	Original or certified copy of birth certificate issued by a State, county, municipal
a. Foreign passport; and		5. U.S. Military card or draft record	authority, or territory of the United States
b. Form I-94 or Form I-94A that has the following:		6. Military dependent's ID card	bearing an official seal 4. Native American tribal document
(1) The same name as the		7. U.S. Coast Guard Merchant Mariner Card	
passport; and (2) An endorsement of the		8. Native American tribal document	U.S. Citizen ID Card (Form I-197) Identification Card for Use of Resident
individual's status or parole as long as that period of		Driver's license issued by a Canadian government authority	Citizen in the United States (Form I-179)
endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or		For persons under age 18 who are unable to present a document listed above:	 Employment authorization document issued by the Department of Homeland Security
limitations identified on the form.		10. School record or report card	For examples, see <u>Section 7</u> and <u>Section 13</u> of the M-274 on
Passport from the Federated States of Micronesia (FSM) or the Republic of the		11. Clinic, doctor, or hospital record	uscis.gov/i-9-central.
Marshall Islands (RMI) with Form I-94 or		12. Day-care or nursery school record	The Form I-766, Employment Authorization Document, is a List A, Item
Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI		12. Day-care of hursery sollow record	Number 4. document, not a List C document.
		Acceptable Receipts	
May be prese	ente	d in lieu of a document listed above for a te	emporary period.
		For receipt validity dates, see the M-274.	y
Receipt for a replacement of a lost, stolen, or damaged List A document.	OR	Receipt for a replacement of a lost, stolen, or damaged List B document.	Receipt for a replacement of a lost, stolen, or damaged List C document.
Form I-94 issued to a lawful permanent resident that contains an			
I-551 stamp and a photograph of the individual.			
 Form I-94 with "RE" notation or refugee stamp issued to a refugee. 			

^{*}Refer to the Employment Authorization Extensions page on <u>I-9 Central</u> for more information.

Form I-9 Edition 08/01/23 Page 2 of 4

RSU 26 DIRECT DEPOSIT AND PAYROLL DEDUCTION AUTHORIZATION FORM

Employee Name:	
Signature:	
Email Address:	
Account Information	1
Checking	Savings
Bank Name:	
Routing Number:	
Account Number:	
Direct Deposit	Specific Amount \$

COPY of CHECK

Name:	Date:
Please o	choose one retirement plan you wish to participate in:
future a video at	PERS encourages you to make your decision carefully; think about the impact your decision will have. I encourage you to watch the talinepers.org, new employee video for teacher members. You may ntact Maine PERS at 1-800-451-9800.
	Maine State Retirement System Please complete the attached application for membership (top section only) that you wish to join and the beneficiary form.
	Social Security Please complete the attached application for membership (top section only) and check you do not wish to join and SKIP the beneficiary form.
Thank Yo	ou.



46 State House Station Augusta, ME 04333-0046 Telephone: (207) 512-3100 Toll-free: 1-800-451-9800

APPLICATION FOR MEMBERSHIP

Sign and forward to the Maine Public Employees Retirement System within seven (7) days of employee's employment date.

TO BE COMPLETED BY EMPLOY	==				Gender:	☐ Male	☐ Eomale
Member's Name:					Gender,	LI Iviaic	☐ Female
							T
(Prefix) (First)	(MI)		(Last)				(Suffix)
Social Security Number:	Date of Birth (mm/c	ld/yyyy):	E-mail address:				(Sallin)
Mailing Address:							
(Street/PO Box)		(Cit	y/Town)		(State)	(2	ZiP)
☐ I wish to join the Maine Public Employee MainePERS laws and rules. I agree to dee participating. I hereby certify that all of the FOR THOSE WITH OPTIONAL MEMBER that the opportunity to enroll at any future of the provisions of optional membersh	ductions from my com statements on this a SHIP ONLY. I do not water date will be subject to l	pensation at the pplication are wish to join the	ne rate required by true and correct to Maine Public Empl	MainePERS law the best of my l	for the p nowledg	are gover lan in whi	rned by ich I am lief.
TO BE COMPLETED BY EMPLOYE							
Employer Location Code: Employer Location							
TS026	on realis.	Pagian	al School Union #2	26			
Membership Start Date (Min/du/yyyy).	If PLD eligibility is base	d on hours, tota					
			in t	he last 18 consec	utive mor	nths:	
Title of Position:					Position	Class Co	de:
Plan Class: Personnel Statu	us Code: Rate Sch	edule:	(i)				
(See the MainePERS payroll manual for explana	ation of codes.)		*.1				
Employee is paid:	ec) by Fiscal Yea	ar (July-June)	by School Yea	r (Sept-Aug)	hv Scho	ol Year (A	ua- loly)
							ug-outy/
Is employee electing not to enroll at this time?	Yes No	If "Yes" chec	k ONE of the boxes	in a - i explaining	on what b	asis the	
employee declined membership or is electing not to	o enroll (See Section 1	on reverse for	eligibility guideline	s.)			
a. Substitute teacher member							
b. Elected or appointed official							
c. Maine Community College System employee	e electing to participate	in an alternative	plan provided by Mo	ccs			
d. Maine National Guard member who has bee	n on active State servic	e for more than	5 consecutive days	after 7/30/2004			
e. PLD employee in a position covered by a So							
f. Non-PST employee of a PLD electing to part	ticipate in an employer p	provided defined	d contribution or defe	rred compensation	n plan(s) t	hat meets	
the requirements of 5 MRSA §18252-B g. Chief administrative officer of a PLD							
h. PLD employee in the Consolidated Plan who	ic not subject to the Mi	mininal Dublia E					
i. Current employee of an entity on the date that	at it becomes a PLD	illiohai Laniio r	improyees Labor Rei	ations Law			
If your PLD has joined the defined contribution		ed compensation	n (457) plan(s) offered	d through the PLD	Consolida	ted Dian /	daan thia
employee participate in either of those plans?	? Yes N	No	The position	I tillough alo i ED	Cuitacing	Aleu Fian, v	Joes mis
The above information relating to present employed	nent is true and correct	to the best of r	ny knowledge.	9	Š	ubmit	
Certifying Off	inial Cianaturo				07/09/2	014	
	icial Signature				Date		
Susan Bell Print/Typed Name			Phone			*	
NOTE: In accordance with the Personal Privacy Pro	tection I aw you are he	rehu advised th:	at nursuant to the De	imment and Conic	10	E-mail	,
System is required to maintain member records. The result in ineligibility for benefits. The System may property	recorns are necessary r	n metermine elir	ひわびけん カヘア ロカベ へっしんいしつき	ion of benefits. Fai	lure to pro	vide inform	retirement nation may



P.O. Box 349 Augusta, ME 04332-0349 Telephone: (207) 512-3100 Toll-free: 1-800-451-9800 Fax: (207) 512-3101 TTY: (207) 512-3102

DESIGNATION OF BENEFICIARY PRE-RETIREMENT DEATH BENEFITS

mber:		Gender: M D F	Date of Birtl	1:		
ess:				Month	Day	Yea
First	Middle		Last			Suf
011511						
Street or Box Nur	mber ————————	City/Town		State	ZIP C	ode
OF BENEFICIARY -	PRIMARY					
Name(s) of Primary Beneficiary(ies):		Social Security Number (required):				•
OF RENEEICIADY (CONTINGENT	i i				
Name(s) of Contingent			Date of Bir	th f	Relationsh	in
		Social Security Number (required):	Date of Bird (required):	th I	Relationsh (required):	ip
	Street or Box Nur OF BENEFICIARY - Name(s) of Primary Beneficiary(ies):	Street or Box Number OF BENEFICIARY - PRIMARY Name(s) of Primary Beneficiary(ies):	Street or Box Number City/Town OF BENEFICIARY - PRIMARY Name(s) of Primary Social Security Number	Street or Box Number City/Town OF BENEFICIARY - PRIMARY Name(s) of Primary Beneficiary(ies): Social Security Number (required): (required):	First Middle Last Street or Box Number City/Town State OF BENEFICIARY - PRIMARY Name(s) of Primary Beneficiary(ies): Social Security Number (required): (required):	Street or Box Number City/Town State ZIP Color Beneficiary Social Security Number Date of Birth Relations

INSTRUCTIONS

THE DESIGNATION OF BENEFICIARY PRE-RETIREMENT DEATH BENEFITS FORM

- 1. The Primary Beneficiary(ies) you name, if living, will receive your retirement benefit at the time of your death. If the Primary Beneficiary(ies) are deceased at the time of your death, the Contingent Beneficiary(ies) you name will receive the benefit.
- 2. The Employee Signature and Date <u>must be completed</u> for this form to be legally binding.
- 3. When a beneficiary is not related, state the relationship as "non-relative."
- 4. If you wish money to go to an organization, designate your Estate as your beneficiary and outline your wishes in your will.
- 5. If you need more room, attach additional sheets, specify the type(s) of beneficiary(ies) you are naming, and include all requested information. Each additional sheet must be <u>signed and dated</u> to be legally binding.
- 6. Your Designation of Beneficiary form will be invalid if:
 - you do not sign and date the form
 - the form has been altered or is not legible
 - the form references another document or contains "and/or" or "or" in the designation
 - the designation lists only the first names of the beneficiaries
- 7. You have the right to change your beneficiary designation(s) at any time, without the consent of any person, by filing a new Designation of Beneficiary form. At your death, your retirement benefit will go to the beneficiary(ies) named on your most recent Designation of Beneficiary form if the <u>signed and dated</u> form was postmarked before your death.
- 8. If completing the Membership Application <u>and</u> Beneficiary form, return completed forms to your Employer.

If completing Beneficiary form only, mail the completed form to:

Maine Public Employees Retirement System Attn: Survivor Services P.O. Box 349 Augusta, ME 04332-0349

RSU 26

Susan Bell HR, Payroll and Benefits 10 Goodridge Drive, Orono, ME 04473 (207) 866-7110, ext 110

To:	Substitues

From: Susan Bell

HR, Payroll and Benefits

Due to the Internal Revenue Service (IRS) requiring employers to be in compliance with the new information reporting provisions under the Affordable Care Act (ACA) we are required to report information for the first time in early 2016 for calendar year 2015. In order to be in compliance I must request the following information from all employees that chosen not to enroll or do not qualify for health insurance under RSU 26. (please note that if you are a spouse of another RSU 26 employee and covered under them, you will need to complete below) This applies to any employee that was employed in 2015, both active and no longer employed

Please complete and return to the Office of the Superintendent, attention: Sue Bell

have coverage elsewhere (p	elease complete below)
ealth Insurance Company	
ertificate #	

Important Substitute Information on Fingerprinting and CHRC

In order to process your Substitute application, I will need a current CHRC approval from the Maine Department of Education.

Steps to take if you do not have your CHRC:

- 1. You should sign up for your fingerprinting ASAP. It looks like they have some appointments for Friday available. https://me.ibtfingerprint.com
- 2. Then set up your MEIS account if you do not have one. https://www.maine.gov/doe/sites/maine.gov.doe/files/inline-files/How%20to%20Create%20An%20Account%202020 4.pdf
- 3. Then you need to apply for your CHRC online https://www.maine.gov/doe/sites/maine.gov.doe/files/inline-files/Background%20Check%20Only%20-%20How%20to%20Apply 12.pdf

As soon as you set up your fingerprinting appointment do step 2 and step 3 at the same time. Do not wait for your fingerprinting date as that will delay it.

Information

SUBSTITUTE RATE OF PAY \$105.00 per day \$120.00 if you hold a current teaching certificate

Sub Hours:

Asa Adams

<u>8:30-3:00</u>

OMS and OHS

7:45-2:15