

Employee's Withholding Certificate

OMB No. 1545-0074

2021

▶ **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.**

Step 1: Enter Personal Information	(a) First name and middle initial	Last name	(b) Social security number
	Address		▶ Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov.
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying widow(er) <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

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

Step 2: Multiple Jobs or Spouse Works

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

Do **only one** of the following.

(a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3–4); or

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

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld ▶

TIP: To be accurate, submit a 2021 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

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

Step 3: Claim Dependents	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): Multiply the number of qualifying children under age 17 by \$2,000 ▶ \$ _____ Multiply the number of other dependents by \$500 ▶ \$ _____ Add the amounts above and enter the total here	3	\$
Step 4 (optional): Other Adjustments	(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income	4(a)	\$
	(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here	4(b)	\$
	(c) Extra withholding. Enter any additional tax you want withheld each pay period	4(c)	\$

Step 5: Sign Here	Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.		
	▶ _____ ▶		▶ _____ ▶
	Employee's signature (This form is not valid unless you sign it.)		Date

Employers Only	Employer's name and address	First date of employment	Employer identification number (EIN)
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General Instructions

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 2021 if you meet both of the following conditions: you had no federal income tax liability in 2020 and you expect to have no federal income tax liability in 2021. You had no federal income tax liability in 2020 if (1) your total tax on line 24 on your 2020 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, 29, and 30), 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 2021 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, 2022.

Your privacy. If you prefer to limit information provided in Steps 2 through 4, use the online estimator, which will also increase accuracy.

As an alternative to the estimator: if you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c). If this is the only job in your household, you may instead check the box in Step 2(c), which will increase your withholding and significantly reduce your paycheck (often by thousands of dollars over the year).

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;
2. Have dividend or capital gain income, or are subject to additional taxes, such as Additional Medicare Tax;
3. Have self-employment income (see below); or
4. 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.

If you (and your spouse) have a total of only two jobs, you may instead 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 roughly 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. 972, Child Tax Credit and Credit for Other Dependents. You can also include **other tax credits** in this step, such as education tax credits and the foreign tax credit. 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 2021 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.

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
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
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
c Add the amounts from lines 2a and 2b and enter the result on line 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.
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)

Step 4(b) — Deductions Worksheet (Keep for your records.)



- 1 Enter an estimate of your 2021 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
2 Enter: { \$25,100 if you're married filing jointly or qualifying widow(er); \$18,800 if you're head of household; \$12,550 if you're single or married filing separately }
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-"
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
5 Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4

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 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 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.

Married Filing Jointly or Qualifying Widow(er)

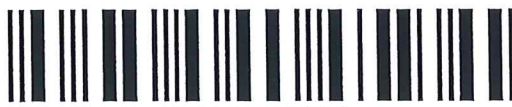
Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$190	\$850	\$890	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,100	\$1,870	\$1,870
\$10,000 - 19,999	190	1,190	1,890	2,090	2,220	2,220	2,220	2,220	2,300	3,300	4,070	4,070
\$20,000 - 29,999	850	1,890	2,750	2,950	3,080	3,080	3,080	3,160	4,160	5,160	5,930	5,930
\$30,000 - 39,999	890	2,090	2,950	3,150	3,280	3,280	3,360	4,360	5,360	6,360	7,130	7,130
\$40,000 - 49,999	1,020	2,220	3,080	3,280	3,410	3,490	4,490	5,490	6,490	7,490	8,260	8,260
\$50,000 - 59,999	1,020	2,220	3,080	3,280	3,490	4,490	5,490	6,490	7,490	8,490	9,260	9,260
\$60,000 - 69,999	1,020	2,220	3,080	3,360	4,490	5,490	6,490	7,490	8,490	9,490	10,260	10,260
\$70,000 - 79,999	1,020	2,220	3,160	4,360	5,490	6,490	7,490	8,490	9,490	10,490	11,260	11,260
\$80,000 - 99,999	1,020	3,150	5,010	6,210	7,340	8,340	9,340	10,340	11,340	12,340	13,260	13,460
\$100,000 - 149,999	1,870	4,070	5,930	7,130	8,260	9,320	10,520	11,720	12,920	14,120	15,090	15,290
\$150,000 - 239,999	2,040	4,440	6,500	7,900	9,230	10,430	11,630	12,830	14,030	15,230	16,190	16,400
\$240,000 - 259,999	2,040	4,440	6,500	7,900	9,230	10,430	11,630	12,830	14,030	15,270	17,040	18,040
\$260,000 - 279,999	2,040	4,440	6,500	7,900	9,230	10,430	11,630	12,870	14,870	16,870	18,640	19,640
\$280,000 - 299,999	2,040	4,440	6,500	7,900	9,230	10,470	12,470	14,470	16,470	18,470	20,240	21,240
\$300,000 - 319,999	2,040	4,440	6,500	7,940	10,070	12,070	14,070	16,070	18,070	20,070	21,840	22,840
\$320,000 - 364,999	2,720	5,920	8,780	10,980	13,110	15,110	17,110	19,110	21,190	23,490	25,560	26,860
\$365,000 - 524,999	2,970	6,470	9,630	12,130	14,560	16,860	19,160	21,460	23,760	26,060	28,130	29,430
\$525,000 and over	3,140	6,840	10,200	12,900	15,530	18,030	20,530	23,030	25,530	28,030	30,300	31,800

Single or Married Filing Separately

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$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	\$440	\$940	\$1,020	\$1,020	\$1,410	\$1,870	\$1,870	\$1,870	\$1,870	\$2,030	\$2,040	\$2,040
\$10,000 - 19,999	940	1,540	1,620	2,020	3,020	3,470	3,470	3,470	3,640	3,840	3,840	3,840
\$20,000 - 29,999	1,020	1,620	2,100	3,100	4,100	4,550	4,550	4,720	4,920	5,120	5,120	5,120
\$30,000 - 39,999	1,020	2,020	3,100	4,100	5,100	5,550	5,720	5,920	6,120	6,320	6,320	6,320
\$40,000 - 59,999	1,870	3,470	4,550	5,550	6,690	7,340	7,540	7,740	7,940	8,140	8,150	8,150
\$60,000 - 79,999	1,870	3,470	4,690	5,890	7,090	7,740	7,940	8,140	8,340	8,540	9,190	9,990
\$80,000 - 99,999	2,000	3,810	5,090	6,290	7,490	8,140	8,340	8,540	9,390	10,390	11,190	11,990
\$100,000 - 124,999	2,040	3,840	5,120	6,320	7,520	8,360	9,360	10,360	11,360	12,360	13,410	14,510
\$125,000 - 149,999	2,040	3,840	5,120	6,910	8,910	10,360	11,360	12,450	13,750	15,050	16,160	17,260
\$150,000 - 174,999	2,220	4,830	6,910	8,910	10,910	12,600	13,900	15,200	16,500	17,800	18,910	20,010
\$175,000 - 199,999	2,720	5,320	7,490	9,790	12,090	13,850	15,150	16,450	17,750	19,050	20,150	21,250
\$200,000 - 249,999	2,970	5,880	8,260	10,560	12,860	14,620	15,920	17,220	18,520	19,820	20,930	22,030
\$250,000 - 399,999	2,970	5,880	8,260	10,560	12,860	14,620	15,920	17,220	18,520	19,820	20,930	22,030
\$400,000 - 449,999	2,970	5,880	8,260	10,560	12,860	14,620	15,920	17,220	18,520	19,910	21,220	22,520
\$450,000 and over	3,140	6,250	8,830	11,330	13,830	15,790	17,290	18,790	20,290	21,790	23,100	24,400

Head of Household

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$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	\$820	\$930	\$1,020	\$1,020	\$1,020	\$1,420	\$1,870	\$1,870	\$1,910	\$2,040	\$2,040
\$10,000 - 19,999	820	1,900	2,130	2,220	2,220	2,620	3,620	4,070	4,110	4,310	4,440	4,440
\$20,000 - 29,999	930	2,130	2,360	2,450	2,850	3,850	4,850	5,340	5,540	5,740	5,870	5,870
\$30,000 - 39,999	1,020	2,220	2,450	2,940	3,940	4,940	5,980	6,630	6,830	7,030	7,160	7,160
\$40,000 - 59,999	1,020	2,470	3,700	4,790	5,800	7,000	8,200	8,850	9,050	9,250	9,380	9,380
\$60,000 - 79,999	1,870	4,070	5,310	6,600	7,800	9,000	10,200	10,850	11,050	11,250	11,520	12,320
\$80,000 - 99,999	1,880	4,280	5,710	7,000	8,200	9,400	10,600	11,250	11,590	12,590	13,520	14,320
\$100,000 - 124,999	2,040	4,440	5,870	7,160	8,360	9,560	11,240	12,690	13,690	14,690	15,670	16,770
\$125,000 - 149,999	2,040	4,440	5,870	7,240	9,240	11,240	13,240	14,690	15,890	17,190	18,420	19,520
\$150,000 - 174,999	2,040	4,920	7,150	9,240	11,240	13,290	15,590	17,340	18,640	19,940	21,170	22,270
\$175,000 - 199,999	2,720	5,920	8,150	10,440	12,740	15,040	17,340	19,090	20,390	21,690	22,920	24,020
\$200,000 - 249,999	2,970	6,470	9,000	11,390	13,690	15,990	18,290	20,040	21,340	22,640	23,880	24,980
\$250,000 - 349,999	2,970	6,470	9,000	11,390	13,690	15,990	18,290	20,040	21,340	22,640	23,880	24,980
\$350,000 - 449,999	2,970	6,470	9,000	11,390	13,690	15,990	18,290	20,040	21,340	22,640	23,900	25,200
\$450,000 and over	3,140	6,840	9,570	12,160	14,660	17,160	19,660	21,610	23,110	24,610	26,050	27,350



1811004012

STATE OF GEORGIA EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

1a. YOUR FULL NAME	1b. YOUR SOCIAL SECURITY NUMBER
2a. HOME ADDRESS (Number, Street, or Rural Route)	2b. CITY, STATE AND ZIP CODE

PLEASE READ INSTRUCTIONS ON REVERSE SIDE BEFORE COMPLETING LINES 3 - 8

3. MARITAL STATUS

(If you do not wish to claim an allowance, enter "0" in the brackets beside your marital status.)

A. Single: Enter 0 or 1.....[]

B. Married Filing Joint, both spouses working:
Enter 0 or 1

C. Married Filing Joint, one spouse working:
Enter 0 or 1 or 2

D. Married Filing Separate:
Enter 0 or 1

E. Head of Household:
Enter 0 or 1

4. DEPENDENT ALLOWANCES []

5. ADDITIONAL ALLOWANCES []
(worksheet below must be completed)

6. ADDITIONAL WITHHOLDING \$ _____

WORKSHEET FOR CALCULATING ADDITIONAL ALLOWANCES

(Must be completed in order to enter an amount on step 5)

1. COMPLETE THIS LINE ONLY IF USING STANDARD DEDUCTION:

Yourself: Age 65 or over Blind

Spouse: Age 65 or over Blind Number of boxes checked _____ x 1300.....\$ _____

2. ADDITIONAL ALLOWANCES FOR DEDUCTIONS:

A. Federal Estimated Itemized Deductions (If Itemizing Deductions).....\$ _____

B. Georgia Standard Deduction (enter one): Single/Head of Household \$4,600
Each Spouse \$3,000 \$ _____

C. Subtract Line B from Line A (If zero or less, enter zero).....\$ _____

D. Allowable Deductions to Federal Adjusted Gross Income\$ _____

E. Add the Amounts on Lines 1, 2C, and 2D\$ _____

F. Estimate of Taxable Income not Subject to Withholding\$ _____

G. Subtract Line F from Line E (if zero or less, stop here).....\$ _____

H. Divide the Amount on Line G by \$3,000. Enter total here and on Line 5 above\$ _____

(This is the maximum number of additional allowances you can claim. If the remainder is over \$1,500 round up)

7. LETTER USED (Marital Status A, B, C, D, or E) _____ TOTAL ALLOWANCES (Total of Lines 3 - 5) _____

(Employer: The letter indicates the tax tables in Employer's Tax Guide)

8. EXEMPT: (Do not complete Lines 3 - 7 if claiming exempt) Read the Line 8 instructions on page 2 before completing this section.

a) I claim exemption from withholding because I incurred no Georgia income tax liability last year and I do not expect to have a Georgia income tax liability this year. Check here

b) I certify that I am not subject to Georgia withholding because I meet the conditions set forth under the Servicemembers Civil Relief Act as provided on page 2. My state of residence is _____. My spouse's (servicemember) state of residence is _____. The states of residence must be the same to be exempt. Check here

I certify under penalty of perjury that I am entitled to the number of withholding allowances or the exemption from withholding status claimed on this Form G-4. Also, I authorize my employer to deduct per pay period the additional amount listed above.

Employee's Signature _____ Date _____

Employer: Complete Line 9 and mail entire form only if the employee claims over 14 allowances or exempt from withholding. If necessary, mail form to: Georgia Department of Revenue, Withholding Tax Unit, 1800 Century Blvd NE, Suite 8200, Atlanta, GA 30345

9. EMPLOYER'S NAME AND ADDRESS: _____ EMPLOYER'S FEIN: _____

EMPLOYER'S WH#: _____

Do not accept forms claiming additional allowances unless the worksheet has been completed. Do not accept forms claiming exempt if numbers are written on Lines 3 - 7.

INSTRUCTIONS FOR COMPLETING FORM G-4

Enter your full name, address and social security number in boxes 1a through 2b.

Line 3: Write the number of allowances you are claiming in the brackets beside your marital status.

- A. Single – enter 1 if you are claiming yourself
- B. Married Filing Joint, both spouses working – enter 1 if you claim yourself
- C. Married Filing Joint, one spouse working – enter 1 if you claim yourself or 2 if you claim yourself and your spouse
- D. Married Filing Separate – enter 1 if you claim yourself
- E. Head of Household – enter 1 if you claim yourself

Line 4: Enter the number of dependent allowances you are entitled to claim.

Line 5: Complete the worksheet on Form G-4 if you claim additional allowances. Enter the number on Line H here.

Failure to complete and submit the worksheet will result in automatic denial on your claim.

Line 6: Enter a specific dollar amount that you authorize your employer to withhold in addition to the tax withheld based on your marital status and number of allowances.

Line 7: Enter the letter of your marital status from Line 3. Enter total of the numbers on Lines 3-5.

Line 8:

- a) Check the first box if you qualify to claim exempt from withholding. You can claim exempt if you filed a Georgia income tax return last year and the amount of Line 4 of Form 500EZ or Line 16 of Form 500 was zero, **and** you expect to file a Georgia tax return this year and will not have a tax liability. You cannot claim exempt if you did not file a Georgia income tax return for the previous tax year. **Receiving a refund in the previous tax year does not qualify you to claim exempt.**

EXAMPLES: Your employer withheld \$500 of Georgia income tax from your wages. The amount on Line 4 of Form 500EZ (or Line 16 of Form 500) was \$100. Your tax liability is the amount on Line 4 (or Line 16); therefore, you **do not qualify** to claim exempt.

Your employer withheld \$500 of Georgia income tax from your wages. The amount on Line 4 of Form 500EZ (or Line 16 of Form 500) was \$0 (zero). Your tax liability is the amount on Line 4 (or Line 16) and you filed a prior year income tax return; therefore you **qualify** to claim exempt.

- b) Check the second box if you are not subject to Georgia withholding and meet the conditions set forth under the Servicemembers Civil Relief Act. Under the Act, a spouse of a servicemember may be exempt from Georgia income tax on income from services performed in Georgia if:
 - 1. The servicemember is present in Georgia in compliance with military orders;
 - 2. The spouse is in Georgia solely to be with the servicemember;
 - 3. The servicemember maintains domicile in another state; and
 - 4. The domicile of the spouse is the same as the domicile of the servicemember or the spouse of the servicemember has elected to use the same residence for purposes of taxation as the servicemember.

Additional information for employers regarding the Military Spouses Residency Relief Act:

- 1. On the W-2 the employer should not report any of the wages as Georgia wages.
- 2. If the spouse of a servicemember is entitled to the protection of the Military Spouses Residency Relief Act in another state and files a withholding exemption form in such other state, the spouse is required to submit a Georgia Form G-4 so that withholding will occur as is required by Georgia Law when a Georgia domiciliary works in another state and withholding is not required by such other state. If the spouse does not fill out the form, the employer shall withhold Georgia income tax as if the spouse is single with zero allowances.

Worksheet for calculating additional allowances. Enter the information as requested by each line. For Line 2D, enter items such as Retirement Income Exclusion, U.S. Obligations, and other allowable deductions per Georgia Law, see the IT-511 booklet for more information.

Do not complete Lines 3-7 if claiming exempt.

O.C.G.A. § 48-7-102 requires you to complete and submit Form G-4 to your employer in order to have tax withheld from your wages. By correctly completing this form, you can adjust the amount of tax withheld to meet your tax liability. Failure to submit a properly completed Form G-4 will result in your employer withholding tax as though you are single with zero allowances.

Employers are required to mail any Form G-4 claiming more than 14 allowances or exempt from withholding to the Georgia Department of Revenue for approval. Employers will honor the properly completed form as submitted pending notification from the Withholding Tax Unit. Upon approval, such forms remain in effect until changed or until February 15 of the following year. Employers who know that a G-4 is erroneous should not honor the form and should withhold as if the employee is single claiming zero allowances until a corrected form has been received.



Employment Eligibility Verification
Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9
 OMB No. 1615-0047
 Expires 10/31/2022

▶ **START HERE:** Read instructions carefully before completing this form. The instructions must be available, either in paper or electronically, during completion of this form. Employers are liable for errors in the completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) an employee may present to establish employment authorization and identity. The refusal to hire or continue to employ 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 Last 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		Employee's E-mail Address		Employee's 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 boxes):

<input type="checkbox"/> 1. A citizen of the United States	
<input type="checkbox"/> 2. A noncitizen national of the United States <i>(See instructions)</i>	
<input type="checkbox"/> 3. A lawful permanent resident (Alien Registration Number/USCIS Number): _____	
<input type="checkbox"/> 4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy): _____ Some aliens may write "N/A" in the expiration date field. <i>(See instructions)</i>	
<i>Aliens authorized to work must provide only one of the following document numbers to complete Form I-9: An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign Passport Number.</i>	
1. Alien Registration Number/USCIS Number: _____ OR 2. Form I-94 Admission Number: _____ OR 3. Foreign Passport Number: _____ Country of Issuance: _____	QR Code - Section 1 Do Not Write In This Space

Signature of Employee	Today's Date (mm/dd/yyyy)
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Preparer and/or Translator Certification (check one):

I did not use a preparer or translator. A preparer(s) and/or translator(s) assisted the employee in completing Section 1.
(Fields below must be completed and signed when preparers and/or translators assist an employee in completing Section 1.)

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

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





Employment Eligibility Verification
Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9
 OMB No. 1615-0047
 Expires 10/31/2022

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 a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents.")

Employee Info from Section 1	Last Name (Family Name)	First Name (Given Name)	M.I.	Citizenship/Immigration Status
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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		<div style="border: 1px solid black; padding: 5px;">Additional Information</div>		<div style="border: 1px solid black; padding: 5px; text-align: center;"> QR Code - Sections 2 & 3 Do Not Write In This Space </div>
Issuing Authority				
Document Number				
Expiration Date (if any) (mm/dd/yyyy)				
Document Title				
Issuing Authority				
Document Number				
Expiration Date (if any) (mm/dd/yyyy)				

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		Today's Date (mm/dd/yyyy)	Title of Employer or Authorized Representative	
Last Name of Employer or Authorized Representative	First Name of Employer or Authorized Representative		Employer's Business or Organization Name	
Employer's Business or Organization Address (Street Number and Name)		City or Town	State	ZIP Code

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

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

C. If the employee's previous grant of employment authorization has expired, provide the information for the document or receipt that establishes continuing employment authorization in the space provided below.

Document Title	Document Number	Expiration Date (if any) (mm/dd/yyyy)
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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	Today's Date (mm/dd/yyyy)	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 	OR	<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 <li style="text-align: center;">For persons under age 18 who are unable to present a document listed above: 10. School record or report card 11. Clinic, doctor, or hospital record 12. Day-care or nursery school record 	AND	<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 report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240) 3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal 4. Native American tribal document 5. U.S. Citizen ID Card (Form I-197) 6. Identification Card for Use of Resident Citizen in the United States (Form I-179) 7. Employment authorization document issued by the Department of Homeland Security

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

Refer to the instructions for more information about acceptable receipts.

Employee Confidentiality Agreement

This Agreement is made on _____, 20____, between
PDP LLC _____, Employer, of Paula D Potter _____,
City of Chattanooga _____, State of Tennessee _____,
and _____, Employee, of PDP LLC _____,
City of Chattanooga _____, State of Tennessee _____.

For valuable consideration, the Employer and Employee agree as follows:

1. The Employee agrees to keep all of the Employer's business secrets confidential at all times during and after the term of Employee's employment. Employer's business secrets include any information regarding the Employer's customers, supplies, finances, research, development, manufacturing processes, or any other technical or business information.
2. The Employee agrees not to make any unauthorized copies of any of Employer's business secrets or information without Employer's consent, nor to remove any of Employer's business secrets or information from the Employer's facilities.
3. The parties agree to the following additional terms:

Dated: _____, 20____

Signature of Employer

Paula D Potter

Name of Employer

Signature of Employee

Name of Employee

EMPLOYEE ACKNOWLEDGMENT

The following employee handbook represents the policies, rules, practices, benefits and guidelines of PDP LLC, as of the handbook's latest revision date. PDP LLC reserves the right to alter, amend, delete, add or otherwise change any policy, rule, practice, benefit, or other element of this handbook with or without notice.

Nothing in this handbook shall not be construed to create or imply any employment contract between PDP LLC and any of PDP LLC's employees, nor shall it create or imply any promise of employment for any definite period of time. PDP LLC reserves the right to terminate the employment of any employee for any cause, or for no cause at all.

Please sign below, detach this page from the book, and return it to Human Resources as evidence that you have received this handbook and understand its purpose and contents.

Employee's Signature

Employee's Printed Name

Date

EMPLOYEE HANDBOOK

FOR

PDP LLC

Revised as of August 6, 2020

Employee Handbook – Information Family and Medical Leave Act

The following is a general introduction and overview of the Family and Medical Leave Act of 1993. The FMLA is designed to ensure that employees are afforded unpaid leave in order to take care of certain specific family and/or medical obligations, without losing their job.

If you think your company may fall under the purview of the FMLA, you should consult a competent employment law attorney to ensure that you comply with any applicable rules and requirements of the Act.

Companies Covered by FMLA

The FMLA applies to companies that employed 50 or more employees in 20 or more workweeks of the current or preceding year.

Employees Covered by FMLA

An employee is protected under the FMLA if he/she is employed by a covered employer, and if:

- He/she worked for the covered employer for a total of 12 months
- He/she worked at least 1250 hours over the previous 12 months; and
- He/she worked at a location in the United States or in any territory or possession of the United States where at least 50 employees are employed by the employer within 75 miles.

Family/Medical Leave

Eligible employees are entitled to a total of 12 workweeks of unpaid leave during any 12 month period for one or more of the following reasons:

- For the birth and care of the newborn child of the employee;
- For placement with the employee of a son or daughter for adoption or foster care;
- To care for an immediate family member (spouse, child or parent) with a serious health condition; or
- To take medical leave when the employee is unable to work because of a serious health condition.

Note that the FMLA entitles covered employees only to unpaid leave, and not paid leave. For more information about the details of the FMLA, see the [U.S. Department of Labor's FMLA information webpage](#).

Note also that several states have enacted their own Family and Medical Leave legislation (California, Connecticut, Hawaii, Maine, Minnesota, New Jersey, Oregon, Rhode Island, Vermont, Washington, Wisconsin, and the District of Columbia). Other states may have other laws that address specific elements within the scope of the FMLA (i.e., maternity leave requirements). You are advised to consult a competent employment law attorney in your state to ensure your company complies with all applicable laws and regulations.

Note: The above text about the FMLA has been reproduced in part from the website of the U.S Department of Labor.

Employee Handbook – Information Americans with Disabilities Act

The following is a general introduction and overview of the Americans with Disabilities Act of 1990. The ADA is designed to protect disabled employees against discrimination in the workplace, and to ensure that reasonable accommodations are made to allow such employees to continue to perform their job functions.

If you think your company may fall under the scope of the ADA, you should consult a competent employment law attorney to ensure that your company abides by all applicable rules and regulations regarding the treatment of disabled employees.

Employers Covered by the ADA

The ADA applies to all employers that have at least 15 employees.

Definition of Disabled Person

Under the ADA, a person is considered disabled if that person:

- Has a physical or mental impairment that substantially limits one or more major life activities;
- Has a record of such an impairment; or
- Is regarded as having such an impairment.

Qualified Employees

Certain disabled employees (“Qualified Employees”) are entitled to certain further rights under the ADA. Qualified Employees are employees that are able to perform their essential job functions, with or without reasonable accommodation being made for them to do so.

Reasonable Accommodation

Covered employers are required by the ADA to make reasonable accommodations to allow Qualified Employees to do their job. Examples of reasonable accommodations are:

- Making existing facilities used by employees readily accessible to and usable by persons with disabilities
- Job restructuring, modifying work schedules, reassignment to a vacant position
- Acquiring or modifying equipment or devices, adjusting or modifying examinations, training materials or policies providing qualified readers or interpreters.

Employers are required to reasonable accommodations for disabled employees where such accommodation would not create an undue hardship. An undue hardship is defined as an action requiring significant difficulty or expense when considered in light of factors such as an employer’s size, financial resources, and the nature and structure of its operation.

Please note that certain states have enacted their own legislation regarding the treatment of disabled employees. You are advised to consult a competent employment law attorney to ensure that your business complies with all applicable laws and regulations.

Note: The above text about the ADA has been reproduced in part from the website of the U.S Equal Employment Opportunity Commission.

ACKNOWLEDGMENT

The following employee handbook represents the policies, rules, practices, benefits and guidelines of PDP LLC, as of the handbook's latest revision date. PDP LLC reserves the right to alter, amend, delete, add or otherwise change any policy, rule, practice, benefit, or other element of this handbook with or without notice.

Nothing in this handbook shall not be construed to create or imply any employment contract between PDP LLC and any of PDP LLC'S employees, nor shall it create or imply any promise of employment for any definite period of time. PDP LLC reserves the right to terminate the employment of any employee for any cause, or for no cause at all.

At the end of this handbook is a duplicate of this acknowledgment, along with a signature box. Please sign that page, detach it from the book, and return it to Human Resources as evidence that you have received this handbook and understand its purpose and contents.

INTRODUCTION

Equal Opportunity Employer

PDP LLC is committed to providing an open and accepting environment for all of its employees. PDP LLC prohibits any discrimination on the basis of gender, race, religion, sexual orientation, national origin, age, disability, or veteran status. PDP LLC will take affirmative steps to correct any past action or practice inconsistent with these values, in accordance with local, state and federal law.

No Discrimination

PDP LLC'S employees shall enjoy a working environment free from harassment on the basis of gender, race, religion, sexual orientation, national origin, age, disability or veteran status. Any harassment based on the above is strictly prohibited, and constitutes grounds for disciplinary action.

If any employee feels as though they have been the victim of any of these types of harassment, he or she should report any and all incidents of such harassment to Human Resources immediately. PDP LLC'S policy is to treat any such report as a serious matter, and no employee should fear any sort of reprisal or further harassment as a result of filing such a report.

CONDUCT

This section covers the general rules and practices that PDP LLC employees are expected to follow.

Personal Information

In order to be able to maintain accurate records, and to be able to contact you should the need arise, it is important that PDP LLC have accurate and up-to-date personal information for each employee, including current phone number, address, copies of identification, required tax forms, insurance enrollment forms.

If any of your personal information changes or requires an update, we ask that you contact Human Resources as soon as possible to submit your new information.

Workplace Attire

Employees are expected to dress appropriately for their respective jobs. If you work around machinery, do not wear loose fitting clothes that may become tangled in a machine causing injury or even death. PDP offers payroll deduction for uniforms through Unifirst.

Drug and Alcohol Use

PDP LLC prohibits the distribution, manufacture, use, or possession of any illegal drug by its employees while performing any duties for PDP LLC, while on PDP LLC property, while participating in any PDP LLC activity, or while representing PDP LLC in any way. Employees are forbidden from reporting for work or being present on PDP LLC property while under the influence of alcohol or of any other controlled substance. Any violation of these policies will be considered grounds for disciplinary action, including immediate termination of employment.

Employees who are 21 years of age or older may consume alcoholic beverages while attending PDP LLC sanctioned events at which alcoholic beverages are being served by PDP LLC or by a representative of PDP LLC. Aside from PDP LLC sanctioned events at which alcoholic beverages are being served, PDP LLC prohibits the consumption or possession of any alcoholic beverages while performing any duties for PDP LLC, while on PDP LLC property, while participating in any PDP LLC activity, or while representing PDP LLC in any way.

Smoking

Smoking is NOT allowed in the office area or within 20 feet of any door leading into the office, at any time. Smoking is allowed outside the building and in other appropriate designated areas.

Attendance and Lateness

In order for PDP LLC to operate and serve its customers efficiently, it is important that its employees are at work punctually and consistently. You are expected to be present at work promptly as scheduled, and to remain at work (aside from approved breaks) until the end of your scheduled workday. If you will be late arriving to work, you must notify your immediate supervisor of such lateness promptly, no later than one hour after the start of the workday, unless circumstances exist that would make it unreasonably difficult to provide such notice within that

time frame. Repeated or excessive tardiness or unauthorized absences from work are grounds for disciplinary action, including termination of employment.

Harassment

As noted above, PDP LLC is firmly committed to providing its employees with a working environment free of harassment based on gender, race, religion, sexual orientation, national origin, age, disability, or veteran status.

PDP LLC'S harassment policy includes a strong commitment to keeping the workplace free of sexual harassment of all sorts. Sexual harassment is defined as any unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when this conduct explicitly or implicitly affects an individual's employment, unreasonably interferes with an individual's work performance, or creates an intimidating, hostile, or offensive work environment. PDP LLC neither condones nor permits any type of sexual harassment within the workplace or among its employees.

Any behavior that violates PDP LLC'S harassment policy is grounds for disciplinary action, including immediate termination.

If you believe that you have experienced any sort of harassment, sexual or otherwise, you are asked to report the situation to Dee Potter, John Botner, or your immediate supervisor. PDP LLC's policy strictly prohibits any retaliatory action against those filing a report of harassment, and all such reports will be dealt with promptly and seriously.

Performance Reviews

Once every year, PDP LLC will conduct a performance evaluation and review for each employee. Employees will be evaluated based on their fulfillment of their job description, attitude, and dependability. Each employee will then meet with their supervisor to discuss and review this evaluation. Wage increases and changes to employee's job description (including advancement) will be discussed at this review.

Disciplinary Action

As an employee of PDP LLC, you will be expected to abide by the rules set forth in this handbook. However, any action or behavior that reflects poorly upon PDP LLC, or that has (may have had, or may have in the future) an adverse effect on PDP LLC'S workplace or upon the performance of PDP LLC'S business, may be grounds for disciplinary action against the individual(s) responsible for such actions. For example, the following types of behavior may lead to disciplinary action by PDP LLC:

- Theft
- Fighting
- Repeated performance problems
- Repeated lateness/absence
- Insubordination
- Dishonesty

- Vandalism
- Damaging Customer Relationships

Again, please note that the list above are only examples, and PDP LLC may take disciplinary action for any behavior that is harmful to PDP LLC'S business, image, or workplace.

Disciplinary action by PDP LLC may take the form of any one or more of the following measures: oral warning; written warning; written reprimand (filed in employee's personnel record); suspension; termination from employment. While these options, as well as any other measures PDP LLC may deem necessary or appropriate, are available to PDP LLC for use as corrective or disciplinary measures, PDP LLC is not bound to any formal progression of disciplinary action. Certain behavior may provoke immediate and severe disciplinary response, including suspension or termination, without being preceded by a warning or other alternative disciplinary measure.

Safety

Please see the separate safety manual.

WAGES AND SALARIES

Hourly Employees

Employees paid an hourly wage are expected to work 8 hour days, with a total work-week of 40 hours. Employees that work in excess of 40 hours per week will be paid overtime in the amount of one and a half times their regular hourly rate. However, all overtime hours must be authorized by the employee's supervisor. Employees are expected to work overtime hours when requested to do so by their supervisor.

Hourly employees will be paid weekly.

Time Cards

Each employee is responsible for keeping accurate records of his or her time worked for each day. All time cards must be approved prior to submission by employee's supervisor.

Per Diem

PDP LLC currently pays per diem for employees required to travel overnight. The full day rate of per diem is \$30.00. On the return home travel day, if you should arrive before noon, your per diem amount will be \$10.00, by 3 o'clock \$20.00.

Salaried Employees

Salaried employees will be paid every week. These employees are eligible for overtime after reaching 55 hours worked. Salaried employees are expected to work such hours as needed or as requested by PDP LLC or by the employee's supervisor.

Direct Deposit

All employees have the option of receiving their wage or salary compensation in the form of either a paper check or through direct deposit. In order to enroll in PDP LLC'S direct deposit program, you should bring a void check to Dee Potter. If direct deposit is elected, it will take effect one pay period after the employee's application is submitted and accepted by PDP LLC.

Payroll Deductions

In accordance with federal, state and local law, PDP LLC will withhold from employee's paycheck all pertinent income taxes, including Federal Social Security, Federal Income Tax, and appropriate state income tax. Insurance premiums, and uniform fees will also be deducted once the employee is enrolled under those plans.

PDP LLC PROPERTY

PDP LLC will provide employee with all of the necessary tools, equipment and resources to perform his or her job, except for personal small tools. You are not permitted to remove any PDP LLC equipment from the PDP LLC workplace unless you have prior authorization from your supervisor to do so.

Telephone Policy

It is important that PDP LLC'S telephones be available for business use. Therefore, you are asked to minimize your use of PDP LLC'S telephone for personal use. Outgoing long distance calls are prohibited unless they are work-related.

Email Policy

Employees that are provided with a PDP LLC email address are advised that all such email addresses are intended for business related activities only, and not for personal use. PDP LLC reserves the right to access and review any emails or attachments sent or received from a PDP LLC email address, with or without notice to the employee to whom the address is assigned.

Obscene, harassing, or fraudulent use of a PDP LLC email account is strictly prohibited, and is grounds for disciplinary action, including termination of employment.

Internet Policy

Access to the Internet is provided to employees solely for use in the course of performing job related functions. Employees are prohibited from using the Internet for personal use through PDP LLC computers.

Obscene, pornographic, or other inappropriate use of the Internet is strictly prohibited, and is grounds for disciplinary action, including termination.

PDP LLC Letterhead

PDP LLC letterhead is provided to employees solely for business use. Employees are prohibited from using the letterhead for any personal use, or for any obscene, harassing or fraudulent purpose. Misuse of PDP LLC letterhead is grounds for disciplinary action.

PDP LLC Computers

Computer access is provided to employees solely for performing work related activities. Any use of a PDP LLC computer for any obscene, harassing, fraudulent, or other inappropriate behavior is strictly prohibited.

Computers and computer-related equipment are the property of PDP LLC, and may not be removed from the workplace without prior authorization.

All copyrighted software loaded onto PDP LLC computers will be loaded by PDP LLC, and will be properly licensed and registered. Employees are prohibited from loading any copyrighted software or files onto any PDP LLC computer, without previous authorization.

LEAVE

Vacation Days

1. Full time employees accrue vacation time based on the amount of time of employment with PDP LLC.

One week, 40 straight time hours, is allowed each year beginning the first of the month after the employee has completed 90 days employment.

Part time employees are not eligible to accrue vacation time.

2. Vacation time must be approved by the employee's supervisor prior to its use.
3. Vacation days that are not used as of the end of the calendar year during which they are accrued may be rolled into the following year. However, no more than 2 vacation days may be rolled over in any calendar year, and no more than 7 vacation days may be used in any calendar year.
4. When an employee resigns or is terminated without cause, that employee shall be compensated for any vacation days that he/she has accrued but have not used. However, there shall be a maximum limit of 2 days that can be compensated in this manner. Employees that are terminated for cause will not be compensated for unused vacation time.

Holidays

Full time employees will be given 8 hours straight time pay on each of the following holidays:

- Memorial Day
- Independence Day
- Labor Day
- Thanksgiving Day
- Christmas Day
- New Years Day

Part time employees are not paid for holidays as a rule. Due to the nature of the work performed by PDP LLC, employees are often required to work on holidays. If you are required to work on one of the days listed as a holiday, you will receive the 8 straight time hours, plus the time worked as if it were not a holiday.

Jury Duty

Employees are eligible to be paid for time served on jury duty for up to 3 weeks at a time. Employees intending to serve on a jury should submit to PDP LLC a copy of their jury summons as soon as possible. Additionally, upon completion of jury service, the employee must submit to PDP LLC a copy of the court's proof of service documenting the total number of days actually

served on the jury. In order to receive your regular straight time pay, payment received from the court for serving on jury duty MUST be turned over to PDP LLC.

Military Leave

Employees in the military reserve are afforded 5 (vacation) days of paid leave for military service per year. Only full time employees are eligible for paid military leave. Employees must be employed by PDP LLC for at least 3 months in order to be eligible for paid (vacation) military leave. Employees that are either not eligible for military leave, or who have exhausted their paid leave for that calendar year, will be afforded unpaid leave without loss of benefits for the duration of their military service.

Employees anticipating military service should submit copies of their report orders to their PDP LLC supervisor as soon as is possible.

Bereavement Leave

Employees are eligible for up to 3 days of paid bereavement leave upon the death of an immediate family member. An immediate family member is a parent, stepparent, brother, stepbrother, sister, stepsister, child, stepchild, grandparent, grandchild, and spouse. Employees that wish to take more than 3 days bereavement leave may request such time from their supervisor, but any time off in excess of 3 days will be unpaid leave. Employees that wish to take bereavement leave after the death of someone who is not an immediate family member may request such leave from their immediate supervisor, and should identify the circumstances of their situation. Any bereavement leave taken for someone who is not an immediate family member will be unpaid, and shall not exceed 2 days.

BENEFITS

The information in this section is intended to be a general overview of the benefits offered by PDP LLC to its employees. For more detailed more information regarding the specific terms and conditions of PDP LLC'S benefits plans, please see PDP LLC'S contact Human Resources.

Eligibility

Full-time employees that have been employed with PDP LLC for at least 30 days are eligible for the benefits described in this section. Part-time employees are not eligible for benefits.

Health Insurance

Blue Cross Blue Shield – Please see provided information.

Dental Coverage

Blue Cross Blue Shield – Please see provided information.

Life Insurance

UNUM - PDP LLC provides \$15,000 of term life insurance for each full time employee. Each full time employee has the option of purchasing additional voluntary term life insurance for the employee, their spouse, and their children.

Accidental Death & Dismemberment

UNUM – Please see provided information.

Flexible Spending Accounts

Not currently available.

Disability Insurance

UNUM – PDP LLC currently provides long term disability for each full time employee, which will pay 50% of the disabled employee's pay from the 6th month of injury through the 24th month. Each full time employee has the option of purchasing short term disability insurance.

COBRA

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), employees that lose their employer provided health benefits are given the right to continue temporarily their coverage under that group plan. It is the employee's responsibility to pay the full premium amount during this extended coverage period.

Retirement Savings Plans

401k Plan through Principal

