

MI-W4

(Rev. 12-20)

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

This certificate is for Michigan income tax withholding purposes only. **Read instructions on page 2 before completing this form.**

Issued under P.A. 281 of 1967.

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|--|-------|----------|--|--------------------|
| | | | ▶ 1. Full Social Security Number | ▶ 2. Date of Birth |
| ▶ 3. Name (First, Middle Initial, Last) | | | 4. Driver's License Number or State ID | |
| Home Address (No., Street, P.O. Box or Rural Route) | | | ▶ 5. Are you a new employee? <input type="checkbox"/> Yes If Yes, enter date of hire..... | (mm/dd/yyyy) |
| City or Town | State | ZIP Code | <input type="checkbox"/> No | |
| 6. Enter the number of personal and dependent exemptions (see instructions) | | | | ▶ 6. |
| 7. Additional amount you want deducted from each pay (if employer agrees) | | | | 7. \$.00 |
| 8. I claim exemption from withholding because (see instructions): | | | | |
| a. <input type="checkbox"/> A Michigan income tax liability is not expected this year. | | | | |
| b. <input type="checkbox"/> Wages are exempt from withholding. Explain: _____ | | | | |
| c. <input type="checkbox"/> Permanent home (domicile) is located in the following Renaissance Zone: _____ | | | | |
| EMPLOYEE: If you fail or refuse to file this form, your employer must withhold Michigan income tax from your wages without allowance for any exemptions. Keep a copy of this form for your records. See additional instructions on page 2. | | | | |
| <i>Under penalty of perjury, I certify that the number of withholding exemptions claimed on this certificate does not exceed the number I am allowed to claim. If claiming exemption from withholding, I certify that I do not anticipate a Michigan income tax liability this year.</i> | | | | |
| 9. Employee's Signature | | | | ▶ Date |

| | | | |
|--|--|--|----------------|
| EMPLOYER: Complete the below section. | | | |
| 10. Employer's Name | | ▶ 11. Federal Employer Identification Number | |
| Address (No., Street, P.O. Box or Rural Route) | | City or Town | State ZIP Code |
| Name of Contact Person | | Contact Phone Number | |

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| INSTRUCTIONS TO EMPLOYER: Keep a copy of this certificate with your records. All new hires must be reported to the State of Michigan. See www.mi-newhire.com for information. |
| In addition, a copy of this form must be sent to the Michigan Department of Treasury if the employee claims 10 or more exemptions or claims they are exempt from withholding. Send a copy to: Michigan Department of Treasury Tax Technical Section P.O. Box 30477 Lansing, MI 48909 |

INSTRUCTIONS TO EMPLOYEE'S MICHIGAN WITHHOLDING EXEMPTION CERTIFICATE (Form MI-W4)

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

You **MUST** provide a new MI-W4 to your employer within 10 days if your residency status changes or if your exemptions decrease because: a) your spouse, for whom you have been claiming an exemption, is divorced or legally separated from you or claims his/her own exemption(s) on a separate certificate, or b) a dependent no longer qualifies under the Internal Revenue Code.

Line 5: If you check "Yes," enter your date of hire.

Line 6: Personal and dependency exemptions. The number of exemptions claimed here may not exceed the number of exemptions you are entitled to claim on a *Michigan Individual Income Tax Return* (Form MI-1040). Dependents include qualifying children and qualifying relatives under the Internal Revenue Code, even if your AGI exceeds the limits to claim federal tax credits for them.

Do not claim the same exemptions more than once or tax will be under-withheld. Specifically, **do not claim:**

- Your personal exemption if someone else will claim you as their dependent.
- Your personal exemption with more than one employer at a time.
- Your spouse's personal exemption if they claim it with their employer.
- Your dependency exemptions if someone else (for example, your spouse) is claiming them with their employer.

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

Line 8a: You may claim exemption from Michigan income tax withholding if all of the following conditions are met:

- i) Your employment is intermittent, temporary, or less than full time;
- ii) Your personal and dependency exemptions exceed your annual taxable compensation;
- iii) You claimed exemption from federal withholding; and
- iv) You did not incur a Michigan income tax liability for the previous year.

Line 8b: Reasons wages might be exempt from withholding include:

- You are a nonresident spouse of military personnel stationed in Michigan.
- You are a resident of one of the following reciprocal states while working in Michigan: Illinois, Indiana, Kentucky, Minnesota, Ohio, or Wisconsin.
- You are a member of a Native American tribe that has a tax agreement with the State of Michigan and whose principal place of residence is within the designated agreement area.
- You are an enrolled member of a federally-recognized tribe that does not have a tax agreement with the State of Michigan, you reside within that tribe's Indian Country (as defined in 18 USC 1151), and compensation from this job will be earned within that Indian Country.

Line 8c: For questions about Renaissance Zones, contact your local assessor's office.



Michigan Department of Labor & Economic Opportunity

Wage and Hour Division

PO Box 30476

Lansing, MI 48909-7976

REQUIRED POSTER



GRETCHEN WHITMER
GOVERNOR

SUSAN CORBIN
DIRECTOR

GENERAL REQUIREMENTS – EARNED SICK TIME ACT*

Your employer's 'year' for the purposes of the Earned Sick Time Act is: _____

Earned Sick Time Accrual

| Number of Employees | Minimum Accrual Rate | Employer May Limit Use To: |
|-----------------------|---------------------------|----------------------------|
| 10 or fewer employees | 1 hour for every 30 hours | 40 hours in a year |
| 11 or more employees | 1 hour for every 30 hours | 72 hours in a year |

- Determined by Employer written policy earned sick time may be carried over from year to year or paid out. A business with 10 or fewer employees is not required to permit an employee to use more than 40 hours of paid earned sick time in a single year, employers with 11 or more employees are not required to permit an employee to use more than 72 hours of paid earned sick time in a single year.
- Earned sick time shall begin to accrue on the effective date of this law, or upon commencement of the employee's employment, whichever is later.
- An employee may use accrued earned sick time as it is accrued. Newly hired employees may be subject to a 120 day wait period for use.
- An employer is in compliance with the act if it provides any paid leave in at least the same amounts as that provided under this act that may be used for the same purposes and under the same conditions provided in this act and that is accrued at a rate equal to or greater than the rate described in subsections (1) and (2) of Section 3 of the act. Paid leave includes, but is not limited to, paid vacation days, personal days, and paid time off.

Earned Sick Time Uses

An employer shall permit an employee to use the earned sick time accrued for any of the following:

- The employee's or the employee's family member's mental or physical illness, injury, or health condition; medical diagnosis, care, or treatment of the employee's mental or physical illness, injury, or health condition; or preventative medical care for the employee.
- If the employee or the employee's family member is a victim of domestic violence or sexual assault, for medical care or psychological or other counseling for physical or psychological injury or disability; to obtain services from a victim services organization; to relocate due to domestic violence or sexual assault; to obtain legal services; or to participate in any civil or criminal proceedings related to or resulting from the domestic violence or sexual assault.
- For meetings at a child's school or place of care related to the child's health or disability, or the effects of domestic violence or sexual assault on the child; or
- For closure of the employee's place of business by order of a public official due to a public health emergency; for an employee's need to care for a child whose school or place of care has been closed by order of a public official due to a public health emergency; or when it has been determined by the health authorities having jurisdiction or by a health care provider that the employee's or employee's family member's presence in the community would jeopardize the health of others because of the employee's or family member's exposure to a communicable disease.
- An employer shall not require an employee to search for or secure a replacement worker as a condition for using earned sick time.

Exercise of Rights

- An employer or any other person shall not interfere with, restrain, or deny the exercise of, or the attempt to exercise, any right protected under this act.
- An employer shall not take retaliatory personnel action or discriminate against an employee because the employee has exercised a right protected under this act. "Retaliatory personnel action" means any of the following:
 - Denial of any right guaranteed under this act.
 - A threat, discharge, suspension, demotion, reduction of hours, or other adverse action against an employee or former employee for exercise of a right guaranteed under this act.
 - Sanctions against an employee who is a recipient of public benefits for exercise of a right guaranteed under this act.
 - Interference with, or punishment for, an individual's participation in any manner in an investigation, proceeding, or hearing under this act.
- An employer's absence control policy must not treat earned sick time taken under this act as an absence that may lead to or result in retaliatory personnel action.

Complaint Filing

An employee affected by an alleged violation, at any time within 3 years after the alleged violation or the date when the employee knew of the alleged violation may file a complaint with the Wage & Hour Division.

*For precise language of the statute, see Public Act 338 of 2018, as amended
Auxiliary aids, services and other reasonable accommodations are available, upon request, to individuals with disabilities.