LEHMAN COLLEGE

PERSONAL DATA FORM

GENERAL INFORMATION

Prefix

Last Name

First Name

Middle Name

CONTACT INFORMATION

Number, Street Apt#

City

State Zip Code

( ) ( )
Home Telephone # Work Telephone #

PERSONAL INFORMATION

Social Security Number

Gender: ☐ Female ☐ Male

Date of Birth

ETHNICITY

Please check the category that is most appropriate to your background.*

- ☐ (B) White (not Hispanic)
- ☐ (C) Black (not Hispanic)
- ☐ (D) Hispanic (of any race)
- ☐ (E) Puerto Rican
- ☐ (F) Asian
- ☐ (G) American Indian or Alaskan Native
- ☐ (H) Italian American
- ☐ (I) Native Hawaiian or Pacific Islander

MARITAL STATUS

- ☐ Married
- ☐ Single
- ☐ Divorced
- ☐ Legally Separated
- ☐ Widowed

CITIZENSHIP STATUS

U.S. Citizen ☐ Yes ☐ No

If No: Country of Origin

☐ Resident Alien ☐ Non-Resident Alien

Have you clearance to work in the U.S.? ☐ Yes ☐ No

Type of Visa

Primary purpose in the U.S.

Intended length of stay

VETERAN STATUS

- ☐ Veteran – other than Vietnam
- ☐ Veteran – Vietnam
- ☐ No Service

EMERGENCY CONTACT 1

Name

Address

City State Zip

( ) ( )
Home Telephone # Work Telephone #

EMERGENCY CONTACT 2

Name

Address

City State Zip

( ) ( )
Home Telephone # Work Telephone #

EDUCATIONAL DATA

Highest Educational Level: (Attach proof of degree)

- ☐ High School Diploma or Equivalence
- ☐ Associate Degree
- ☐ Bachelors Degree
- ☐ Masters Degree
- ☐ Doctorate

Employee Signature

Date

***We are required by law to monitor our Affirmative Action Program, and to collect ethnic data on all employees under Federal Executive Order #11246. Submission of this information is voluntary.**

OMB No. 1615-0047; Expires 08/31/12

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

Form I-9, Employment Eligibility Verification

Instructions

Read all instructions carefully before completing this form.

Anti-Discrimination Notice. It is illegal to discriminate against any individual (other than an alien not authorized to work in the United States) in hiring, discharging, or recruiting or referring for a fee because of that individual's national origin or citizenship status. It is illegal to discriminate against work-authorized individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents presented have a future expiration date may also constitute illegal discrimination. For more information, call the Office of Special Counsel for Immigration Related Unfair Employment Practices at 1-800-255-8155.

What Is the Purpose of This Form?

The purpose of this form is to document that each new employee (both citizen and noncitizen) hired after November 6, 1986, is authorized to work in the United States.

When Should Form I-9 Be Used?

All employees (citizens and noncitizens) hired after November 6, 1986, and working in the United States must complete Form I-9.

Filling Out Form I-9

Section 1, Employee

This part of the form must be completed no later than the time of hire, which is the actual beginning of employment. Providing the Social Security Number is voluntary, except for employees hired by employers participating in the USCIS Electronic Employment Eligibility Verification Program (E-Verify). **The employer is responsible for ensuring that Section 1 is timely and properly completed.**

Noncitizen nationals of the United States are persons born in American Samoa, certain former citizens of the former Trust Territory of the Pacific Islands, and certain children of noncitizen nationals born abroad.

Employers should note the work authorization expiration date (if any) shown in **Section 1**. For employees who indicate an employment authorization expiration date in **Section 1**, employers are required to reverify employment authorization for employment on or before the date shown. Note that some employees may leave the expiration date blank if they are aliens whose work authorization does not expire (e.g., asylees, refugees, certain citizens of the Federated States of Micronesia or the Republic of the Marshall Islands). For such employees, reverification does not apply unless they choose to present in Section 2 evidence of employment authorization that contains an expiration date (e.g., Employment Authorization Document (Form I-766)).

Preparer/Translator Certification

The Preparer/Translator Certification must be completed if **Section 1** is prepared by a person other than the employee. A preparer/translator may be used only when the employee is unable to complete **Section 1** on his or her own. However, the employee must still sign **Section 1** personally.

Section 2, Employer

For the purpose of completing this form, the term "employer" means all employers including those recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors. Employers must complete **Section 2** by examining evidence of identity and employment authorization within three business days of the date employment begins. However, if an employer hires an individual for less than three business days, **Section 2** must be completed at the time employment begins. Employers cannot specify which document(s) listed on the last page of Form I-9 employees present to establish identity and employment authorization. Employees may present any List A document **OR** a combination of a List B and a List C document.

If an employee is unable to present a required document (or documents), the employee must present an acceptable receipt in lieu of a document listed on the last page of this form. Receipts showing that a person has applied for an initial grant of employment authorization, or for renewal of employment authorization, are not acceptable. Employees must present receipts within three business days of the date employment begins and must present valid replacement documents within 90 days or other specified time.

Employers must record in Section 2:

1. Document title;
2. Issuing authority;
3. Document number;
4. Expiration date, if any; and
5. The date employment begins.

Employers must sign and date the certification in **Section 2**. Employees must present original documents. Employers may, but are not required to, photocopy the document(s) presented. If photocopies are made, they must be made for all new hires. Photocopies may only be used for the verification process and must be retained with Form I-9. **Employers are still responsible for completing and retaining Form I-9.**

For more detailed information, you may refer to the *USCIS Handbook for Employers* (Form M-274). You may obtain the handbook using the contact information found under the header "USCIS Forms and Information."

Section 3, Updating and Reverification

Employers must complete **Section 3** when updating and/or reverifying Form I-9. Employers must reverify employment authorization of their employees on or before the work authorization expiration date recorded in **Section 1** (if any). Employers **CANNOT** specify which document(s) they will accept from an employee.

A. If an employee's name has changed at the time this form is being updated/reverified, complete Block A.

B. If an employee is rehired within three years of the date this form was originally completed and the employee is still authorized to be employed on the same basis as previously indicated on this form (updating), complete Block B and the signature block.

C. If an employee is rehired within three years of the date this form was originally completed and the employee's work authorization has expired **or** if a current employee's work authorization is about to expire (reverification), complete Block B; and:

1. Examine any document that reflects the employee is authorized to work in the United States (see List A **or** C);
2. Record the document title, document number, and expiration date (if any) in Block C; and
3. Complete the signature block.

Note that for reverification purposes, employers have the option of completing a new Form I-9 instead of completing **Section 3.**

What Is the Filing Fee?

There is no associated filing fee for completing Form I-9. This form is not filed with USCIS or any government agency. Form I-9 must be retained by the employer and made available for inspection by U.S. Government officials as specified in the Privacy Act Notice below.

USCIS Forms and Information

To order USCIS forms, you can download them from our website at www.uscis.gov/forms or call our toll-free number at 1-800-870-3676. You can obtain information about Form I-9 from our website at www.uscis.gov or by calling 1-888-464-4218.

Information about E-Verify, a free and voluntary program that allows participating employers to electronically verify the employment eligibility of their newly hired employees, can be obtained from our website at www.uscis.gov/e-verify or by calling 1-888-464-4218.

General information on immigration laws, regulations, and procedures can be obtained by telephoning our National Customer Service Center at 1-800-375-5283 or visiting our Internet website at www.uscis.gov.

Photocopying and Retaining Form I-9

A blank Form I-9 may be reproduced, provided both sides are copied. The Instructions must be available to all employees completing this form. Employers must retain completed Form I-9s for three years after the date of hire or one year after the date employment ends, whichever is later.

Form I-9 may be signed and retained electronically, as authorized in Department of Homeland Security regulations at 8 CFR 274a.2.

Privacy Act Notice

The authority for collecting this information is the Immigration Reform and Control Act of 1986, Pub. L. 99-603 (8 USC 1324a).

This information is for employers to verify the eligibility of individuals for employment to preclude the unlawful hiring, or recruiting or referring for a fee, of aliens who are not authorized to work in the United States.

This information will be used by employers as a record of their basis for determining eligibility of an employee to work in the United States. The form will be kept by the employer and made available for inspection by authorized officials of the Department of Homeland Security, Department of Labor, and Office of Special Counsel for Immigration-Related Unfair Employment Practices.

Submission of the information required in this form is voluntary. However, an individual may not begin employment unless this form is completed, since employers are subject to civil or criminal penalties if they do not comply with the Immigration Reform and Control Act of 1986.

Paperwork Reduction Act

An agency may not conduct or sponsor an information collection and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. The public reporting burden for this collection of information is estimated at 12 minutes per response, including the time for reviewing instructions and completing and submitting the form. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: U.S. Citizenship and Immigration Services, Regulatory Management Division, 111 Massachusetts Avenue, N.W., 3rd Floor, Suite 3008, Washington, DC 20529-2210. OMB No. 1615-0047. **Do not mail your completed Form I-9 to this address.**

OMB No. 1615-0047; Expires 08/31/12

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

Form I-9, Employment Eligibility Verification

Read instructions carefully before completing this form. The instructions must be available during completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because the documents have a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Verification *(To be completed and signed by employee at the time employment begins.)*

Print Name: Last	First	Middle Initial	Maiden Name
Address *(Street Name and Number)*		Apt. #	Date of Birth *(month/day/year)*
City	State	Zip Code	Social Security #

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following):

- ☐ A citizen of the United States
- ☐ A noncitizen national of the United States (see instructions)
- ☐ A lawful permanent resident (Alien #) _____
- ☐ An alien authorized to work (Alien # or Admission #) _____ until (expiration date, if applicable - *month/day/year*) _____

Employee's Signature | Date *(month/day/year)*

Preparer and/or Translator Certification *(To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.*

Preparer's/Translator's Signature	Print Name
Address *(Street Name and Number, City, State, Zip Code)*	Date *(month/day/year)*

Section 2. Employer Review and Verification *(To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C, as listed on the reverse of this form, and record the title, number, and expiration date, if any, of the document(s).)*

List A	OR	List B	AND	List C
Document title:				
Issuing authority:				
Document #:				
Expiration Date *(if any)*:				
Document #:				
Expiration Date *(if any)*:				

CERTIFICATION: I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on *(month/day/year)* _____ **and that to the best of my knowledge the employee is authorized to work in the United States. (State employment agencies may omit the date the employee began employment.)**

Signature of Employer or Authorized Representative	Print Name	Title
Business or Organization Name and Address *(Street Name and Number, City, State, Zip Code)*		Date *(month/day/year)*

Section 3. Updating and Reverification *(To be completed and signed by employer.)*

A. New Name *(if applicable)*	B. Date of Rehire *(month/day/year) (if applicable)*

C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment authorization.

Document Title: _____ Document #: _____ Expiration Date *(if any)*: _____

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

Signature of Employer or Authorized Representative	Date *(month/day/year)*

LISTS OF ACCEPTABLE DOCUMENTS

All documents must be unexpired

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**
1. U.S. Passport or U.S. Passport Card		**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		**1.** Social Security Account Number card other than one that specifies on the face that the issuance of the card does not authorize employment in the United States
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)				**2.** Certification of Birth Abroad issued by the Department of State (Form FS-545)
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa		**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.** Certification of Report of Birth issued by the Department of State (Form DS-1350)
4. Employment Authorization Document that contains a photograph (Form I-766)		**3.** School ID card with a photograph		
		4. Voter's registration card		**4.** Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal
5. In the case of a nonimmigrant alien authorized to work for a specific employer incident to status, a foreign passport with Form I-94 or Form I-94A bearing the same name as the passport and containing an endorsement of the alien's nonimmigrant status, as long as the period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form		**5.** U.S. Military card or draft record		
		6. Military dependent's ID card		
		7. U.S. Coast Guard Merchant Mariner Card		**5.** Native American tribal document
		8. Native American tribal document		**6.** U.S. Citizen ID Card (Form I-197)
		9. Driver's license issued by a Canadian government authority		
		For persons under age 18 who are unable to present a document listed above:		**7.** Identification Card for Use of Resident Citizen in the United States (Form I-179)
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		**10.** School record or report card		**8.** Employment authorization document issued by the Department of Homeland Security
		11. Clinic, doctor, or hospital record		
		12. Day-care or nursery school record		

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

Form W-4 (2011)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2011 expires February 16, 2012. See Pub. 505, Tax Withholding and Estimated Tax.

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

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

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

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

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

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 919 to find out if you should adjust your withholding on Form W-4 or W-4P.

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

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

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the amount you are having withheld compares to your projected total tax for 2011. See Pub. 919, especially if your earnings exceed $130,000 (Single) or $180,000 (Married).

Personal Allowances Worksheet (Keep for your records.)

A Enter "1" for **yourself** if no one else can claim you as a dependent . . . . . **A** _____

B Enter "1" if:
- You are single and have only one job; or
- You are married, have only one job, and your spouse does not work; or
- Your wages from a second job or your spouse's wages (or the total of both) are $1,500 or less.

. . . **B** _____

C Enter "1" for your **spouse.** But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) . . . . . **C** _____

D Enter number of **dependents** (other than your spouse or yourself) you will claim on your tax return . . . . . **D** _____

E Enter "1" if you will file as **head of household** on your tax return (see conditions under **Head of household** above) . . **E** _____

F Enter "1" if you have at least $1,900 of **child or dependent care expenses** for which you plan to claim a credit . . . **F** _____
(**Note.** Do **not** include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)

G **Child Tax Credit** (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information.
- If your total income will be less than $61,000 ($90,000 if married), enter "2" for each eligible child; then **less** "1" if you have three or more eligible children.
- If your total income will be between $61,000 and $84,000 ($90,000 and $119,000 if married), enter "1" for each eligible child plus "1" **additional** if you have six or more eligible children . . . . . **G** _____

H Add lines A through G and enter total here. (**Note.** This may be different from the number of exemptions you claim on your tax return.) ► **H** _____

For accuracy, **complete all worksheets that apply.**
- If you plan to **itemize** or **claim adjustments to income** and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
- If you have **more than one job** or are **married and you and your spouse both work** and the combined earnings from all jobs exceed $40,000 ($10,000 if married), see the **Two-Earners/Multiple Jobs Worksheet** on page 2 to avoid having too little tax withheld.
- If **neither** of the above situations applies, **stop here** and enter the number from line H on line 5 of Form W-4 below.

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

Form **W-4**
Department of the Treasury
Internal Revenue Service

Employee's Withholding Allowance Certificate

► **Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.**

OMB No. 1545-2159

2011

1 Type or print your first name and middle initial.	Last name	**2** Your social security number	
Home address (number and street or rural route)		**3** ☐ Single ☐ Married ☐ Married, but withhold at higher Single rate. **Note.** If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.	
City or town, state, and ZIP code		**4** If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ► ☐	

5	Total number of allowances you are claiming (from line **H** above **or** from the applicable worksheet on page 2)	**5**	
6	Additional amount, if any, you want withheld from each paycheck	**6**	$
7	I claim exemption from withholding for 2011, and I certify that I meet **both** of the following conditions for exemption. • Last year I had a right to a refund of **all** federal income tax withheld because I had **no** tax liability **and** • This year I expect a refund of **all** federal income tax withheld because I expect to have **no** tax liability. If you meet both conditions, write "Exempt" here . . . . . ►	**7**	

Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.

Employee's signature
(This form is not valid unless you sign it.) ► **Date** ►

8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)	**9** Office code (optional)	**10** Employer identification number (EIN)	

Deductions and Adjustments Worksheet

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

1	Enter an estimate of your 2011 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions	1	$
2	Enter: { $11,600 if married filing jointly or qualifying widow(er); $8,500 if head of household; $5,800 if single or married filing separately }	2	$
3	**Subtract** line 2 from line 1. If zero or less, enter "-0-"	3	$
4	Enter an estimate of your 2011 adjustments to income and any additional standard deduction (see Pub. 919)	4	$
5	**Add** lines 3 and 4 and enter the total. (Include any amount for credits from the *Converting Credits to Withholding Allowances for 2011 Form W-4 Worksheet* in Pub. 919.)	5	$
6	Enter an estimate of your 2011 nonwage income (such as dividends or interest)	6	$
7	**Subtract** line 6 from line 5. If zero or less, enter "-0-"	7	$
8	**Divide** the amount on line 7 by $3,700 and enter the result here. Drop any fraction	8	
9	Enter the number from the **Personal Allowances Worksheet,** line H, page 1	9	
10	**Add** lines 8 and 9 and enter the total here. If you plan to use the **Two-Earners/Multiple Jobs Worksheet,** also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4, line 5, page 1	10	

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

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

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

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

4	Enter the number from line 2 of this worksheet	4	
5	Enter the number from line 1 of this worksheet	5	
6	**Subtract** line 5 from line 4	6	
7	Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here	7	$
8	**Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed	8	$
9	Divide line 8 by the number of pay periods remaining in 2011. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2010. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck	9	$

Table 1

Married Filing Jointly		All Others	
If wages from **LOWEST** paying job are—	Enter on line 2 above	If wages from **LOWEST** paying job are—	Enter on line 2 above
$0 - $5,000	0	$0 - $8,000	0
5,001 - 12,000	1	8,001 - 15,000	1
12,001 - 22,000	2	15,001 - 25,000	2
22,001 - 25,000	3	25,001 - 30,000	3
25,001 - 30,000	4	30,001 - 40,000	4
30,001 - 40,000	5	40,001 - 50,000	5
40,001 - 48,000	6	50,001 - 65,000	6
48,001 - 55,000	7	65,001 - 80,000	7
55,001 - 65,000	8	80,001 - 95,000	8
65,001 - 72,000	9	95,001 -120,000	9
72,001 - 85,000	10	120,001 and over	10
85,001 - 97,000	11		
97,001 -110,000	12		
110,001 -120,000	13		
120,001 -135,000	14		
135,001 and over	15		

Table 2

Married Filing Jointly		All Others	
If wages from **HIGHEST** paying job are—	Enter on line 7 above	If wages from **HIGHEST** paying job are—	Enter on line 7 above
$0 - $65,000	$560	$0 - $35,000	$560
65,001 - 125,000	930	35,001 - 90,000	930
125,001 - 185,000	1,040	90,001 - 165,000	1,040
185,001 - 335,000	1,220	165,001 - 370,000	1,220
335,001 and over	1,300	370,001 and over	1,300

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

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

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

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

New York State Department of Taxation and Finance

Employee's Withholding Allowance Certificate

New York State • New York City • Yonkers

IT-2104

Print or type			
	First name and middle initial / Last name		Your social security number
	Permanent home address *(number and street or rural route)* / Apartment number		Single or Head of household ☐ Married ☐ Married, but withhold at higher single rate ☐
	City, village, or post office / State / ZIP code		**Note:** If married but legally separated, mark an ***X*** in the *Single or Head of household* box.

Are you a resident of New York City? ..... Yes ☐ No ☐

Are you a resident of Yonkers? ..... Yes ☐ No ☐

Complete the worksheet on page 3 before making any entries.

1 Total number of allowances you are claiming for New York State and Yonkers, if applicable *(from line 20)*	**1.**	
2 Total number of allowances for New York City *(from line 31)*	**2.**	

Use lines 3, 4, and 5 below to have additional withholding per pay period under special agreement with your employer.

3 New York State amount	**3.**	
4 New York City amount	**4.**	
5 Yonkers amount	**5.**	

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

Employee's signature	Date

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

Employee: detach this page and give it to your employer; keep pages 3 and 4 for your records.

Employers only: Mark an ***X*** in box A and/or box B to indicate why you are sending a copy of this form to New York State *(see instr.)*:

A. Employee claimed more than 14 exemption allowances for NYS ..... A. ☐

B. Employee is a new hire or a rehire ..... B. ☐

Are dependent health insurance benefits available for this employee? ..... Yes ☐ No ☐

If *Yes*, enter the date the employee qualifies (*mm-dd-yyyy*): ☐

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

Instructions

New for 2011

If you completed a 2010 Form IT-2104 and computed an additional New York City withholding amount, you should complete a new 2011 Form IT-2104 and give it to your employer.

When reporting new hires or rehires, employers are now required to report if dependent health insurance benefits are available and the date the employee becomes eligible for the benefit.

Who should file this form

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

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

- You started a new job.
- You are no longer a dependent.
- Your individual circumstances may have changed (for example, you were married or have an additional child).
- You itemize your deductions on your personal income tax return.
- You claim allowances for New York State credits.
- You owed tax or received a large refund when you filed your personal income tax return for the past year.
- Your wages have increased and you expect to earn $100,000 or more during the tax year.
- The total income of you and your spouse has increased to $100,000 or more for the tax year.
- You have significantly more or less income from other sources or from another job.
- You no longer qualify for exemption from withholding.
- You have been advised by the Internal Revenue Service that you are entitled to fewer allowances than claimed on your original federal Form W-4, and the disallowed allowances were claimed on your original Form IT-2104.

Exemption from withholding

You cannot use Form IT-2104 to claim exemption from withholding. To claim exemption from income tax withholding, you **must** file Form IT-2104-E, *Certificate of Exemption from Withholding*, with your employer. You must file a new certificate each year that you qualify for exemption. This exemption from withholding is allowable only if you had no New York income tax liability in the prior year, you expect none in the current year, **and** you are over 65 years of age, under 18, or a full-time student under 25. You may also claim exemption from withholding if you are a military spouse and meet the conditions set forth under the Servicemembers Civil Relief Act as amended by the Military Spouses Residency Relief Act. If you are a dependent who is under 18 or a full-time student, you may owe tax if your income is more than $3,000.

Withholding allowances

You may **not** claim a withholding allowance for yourself or, if married, your spouse. Claim the number of withholding allowances you compute in Part 1 and Part 3 on page 3 of this form. If you want more tax withheld, you may claim fewer allowances. **If you claim more than 14 allowances,** your employer **must send** a copy of your **Form IT-2104** to the New York State Tax Department. You may then be asked to verify your allowances. If you arrive at negative allowances (less than zero) on lines 1, 2, 20, or 31, and your employer cannot accommodate negative allowances, **enter *0*** and see *Additional dollar amount(s)* below.

Income from sources other than wages — If you have more than $1,000 of income from sources other than wages (such as interest, dividends, or alimony received), reduce the number of allowances claimed on line 1 and line 2 (if applicable) of the IT-2104 certificate by one for each $1,000 of nonwage income. If you arrive at negative allowances (less than zero), see *Withholding allowances* above. You may also consider filing estimated tax, especially if you have significant amounts of nonwage income. Estimated tax requires that payments be made by the employee directly to the Tax Department on a quarterly basis. For more information, see the instructions for Form IT-2105, *Estimated Income Tax Payment Voucher for Individuals*, or see *Need help?* on page 3.

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

- If you expect your New York adjusted gross income to be less than $300,000, divide the amount of the expected credit by 70 and enter the result (rounded to the nearest whole number) on line 13.
- If you expect your New York adjusted gross income to be between $300,000 and $500,000, divide the amount of the expected credit by 80 and enter the result (rounded to the nearest whole number) on line 13.
- If you expect your New York adjusted gross income to be over $500,000, divide the amount of the expected credit by 90 and enter the result (rounded to the nearest whole number) on line 13.

Example: *You expect your New York adjusted gross income to be less than $300,000. In addition, you expect to receive a flow-through of an investment tax credit from the S corporation of which you are a shareholder. The investment tax credit will be $160. Divide the expected credit by 70. 160/70 = 2.2857. The additional withholding allowance(s) would be 2. Enter **2** on line 13.*

Married couples with both spouses working — If you and your spouse both work, you should each file a separate IT-2104 certificate with your respective employers. You should each mark an ***X*** in the box *Married, but withhold at higher single rate* on the certificate front, and divide the total number of allowances that you compute on line 20 and line 31 (if applicable) between you and your working spouse. Your withholding will better match your total tax if the higher wage-earning spouse claims all of the couple's allowances and the lower wage-earning spouse claims zero allowances. **Do not** claim more total allowances than you are entitled to. If you and your spouse's combined wages are between $100,000 and $1,100,000, use one of the charts in Part 4 to compute the number of allowances to transfer to line 19.

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

If your combined wages are between $100,000 and $1,100,000, use one of the charts in Part 4 to compute the number of allowances to transfer to line 19. Substitute the words *Highest paying job* for *Higher earner's wages* within the charts.

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

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

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

Married couples with only one spouse working — If your spouse does not work and has no income subject to state income tax, mark the *Married* box on the front of the certificate. You may also wish to claim two additional allowances on line 15.

Additional dollar amount(s)

You may ask your employer to withhold an additional dollar amount each pay period by completing lines 3, 4, and 5 on Form IT-2104. In most instances, if you compute a negative number of allowances using the worksheet on page 3 and your employer cannot accommodate a negative number, for each negative allowance claimed you should have an additional $1.90 of tax withheld per week for New York State withholding on line 3, and an additional $0.80 of tax withheld per week for New York City withholding on line 4. Yonkers residents should use 10% (.10) of the New York State amount for additional withholding for Yonkers on line 5.

Note: If you are requesting that your employer withhold an additional dollar amount on lines 3, 4, or 5 of this allowance certificate, the additional dollar amount, as determined by these instructions or by using the chart in Part 4, is accurate for a weekly payroll. Therefore, if you are paid other than weekly, you will need to adjust the dollar amount(s) that you compute. For example, if you are paid biweekly, you must double the dollar amount(s) computed using the worksheet on page 3.

Avoid underwithholding

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

Employers

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

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

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

Box B — If you are submitting a copy of this form to comply with New York State's New Hire Reporting Program, mark an ***X*** in box B. Also, mark an ***X*** in the *Yes* or *No* box indicating if dependent health insurance benefits are available to this employee. If *Yes*, enter the date the employee qualifies for coverage. Mail the completed form, within 20 days of hiring, to: **NYS Tax Department, New Hire Notification, PO Box 15119, Albany NY 12212-5119.** To report newly-hired or rehired employees online instead of submitting this form, go to *www.nynewhire.com.*

Worksheet

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

6 Enter the number of dependents that you will claim on your state return *(do not include yourself or, if married, your spouse)* ... **6.** _____

For lines 7, 8, and 9, enter *1* for each credit you expect to claim on your state return.

7 College tuition credit ... **7.** _____

8 New York State household credit ... **8.** _____

9 Real property tax credit ... **9.** _____

For lines 10, 11, and 12, enter *3* for each credit you expect to claim on your state return.

10 Child and dependent care credit ... **10.** _____

11 Earned income credit ... **11.** _____

12 Empire State child credit ... **12.** _____

13 Other credits *(see instructions)* ... **13.** _____

For lines 14 and 15, enter *2* if either situation applies.

14 Head of household status **and** only one job ... **14.** _____

15 Married couples with only **one** spouse working **and** only one job ... **15.** _____

16 Enter an estimate of your federal adjustments to income, such as alimony you will pay for the tax year and deductible IRA contributions you will make for the tax year. Total estimate $_____.
Divide this estimate by $1,000. Drop any fraction and enter the number ... **16.** _____

17 If you expect to itemize deductions on your state tax return, complete Part 2 below and enter the number from line 28.
All others enter ***0*** ... **17.** _____

18 Add lines 6 through 17 ... **18.** _____

19 If you have more than one job, or are married with both spouses working, and your combined wages are between $100,000 and $1,100,000, enter the appropriate number from one of the charts in Part 4. All others enter ***0*** ... **19.** _____

20 Subtract line 19 from line 18. Enter the result, including negative amounts, here and on line 1. If your employer cannot accommodate negative allowances, enter ***0*** here and on line 1 and see *Additional dollar amounts* in the instructions.
(If you have more than one job, or if you and your spouse both work, see instructions.) ... **20.** _____

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

21 Enter your estimated federal itemized deductions for the tax year ... **21.** _____

22 Enter your estimated state, local, and foreign income taxes or state and local general sales taxes included on line 21 *(if your estimated New York AGI is over $1 million, you must enter on line 22 all estimated federal itemized deductions included on line 21 except charitable contributions)* ... **22.** _____

23 Subtract line 22 from line 21 ... **23.** _____

24 Enter your estimated college tuition itemized deduction ... **24.** _____

25 Add lines 23 and 24 ... **25.** _____

26 Based on your federal filing status, enter the applicable amount from the table below ... **26.** _____

Standard deduction table

Single (cannot be claimed as a dependent) ...	$ 7,500	Qualifying widow(er) ...	$15,000
Single (can be claimed as a dependent) ...	$ 3,000	Married filing jointly ...	$15,000
Head of household ...	$10,500	Married filing separate returns ...	$ 7,500

27 Subtract line 26 from line 25 *(if line 26 is larger than line 25, enter **0** here and on line 17 above)* ... **27.** _____

28 Divide line 27 by $1,000. Drop any fraction and enter the result here and on line 17 above ... **28.** _____

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

29 Enter the amount from line 6 above ... **29.** _____

30 Add lines 14 through 17 above and enter total here ... **30.** _____

31 Add lines 29 and 30. Enter the result here and on line 2 ... **31.** _____

Privacy notification

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

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

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

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

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

Need help?

Internet access: *www.nystax.gov*
(for information, forms, and publications)

Telephone assistance is available from 8:30 A.M. to 4:30 P.M. (eastern time), Monday through Friday.

Refund status**:** (518) 457-5149

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

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

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

Part 4 — These charts are for taxpayers with more than one job, or married couples with both spouses working, and combined wages between $100,000 and $1,100,000. All others do not have to use these charts.

Enter the number of allowances (top number) on line 19; or the additional withholding (bottom dollar amount) on line 3.

	Combined wages between $100,000 and $500,000										
Higher earner's wages ↓	**$100,000 to 120,000**	**$120,000 to 140,000**	**$140,000 to 160,000**	**$160,000 to 180,000**	**$180,000 to 220,000**	**$220,000 to 260,000**	**$260,000 to 300,000**	**$300,000 to 350,000**	**$350,000 to 400,000**	**$400,000 to 450,000**	**$450,000 to 500,000**
$ 55,000 – $ 70,000	9 $12	11 $15									
$ 70,000 – $ 90,000	9 $12	13 $17	17 $22								
$ 90,000 – $110,000	5 $8	10 $15	13 $20	14 $22	15 $23						
$110,000 – $120,000	1 $2	6 $10	10 $16	11 $18	13 $21	13 $20					
$120,000 – $130,000		3 $4	9 $14	10 $16	12 $19	11 $17					
$130,000 – $140,000		1 $2	6 $10	8 $13	10 $16	11 $17	8 $13				
$140,000 – $150,000			3 $4	7 $11	9 $14	11 $17	7 $11				
$150,000 – $160,000			1 $2	6 $8	8 $12	11 $16	8 $12	11 $15			
$160,000 – $180,000				2 $3	8 $11	10 $14	10 $14	30 $42			
$180,000 – $220,000					4 $6	8 $11	11 $15	33 $46	57 $80		
$220,000 – $260,000						4 $6	8 $11	35 $49	59 $83	64 $90	70 $99
$260,000 – $300,000							4 $6	33 $46	62 $88	64 $91	70 $99
$300,000 – $350,000								9 $24	18 $51	23 $64	24 $66
$350,000 – $400,000									6 $10	14 $22	22 $35
$400,000 – $450,000										6 $10	14 $22
$450,000 – $500,000											6 $10

	Combined wages between $500,000 and $1,100,000											
Higher earner's wages ↓	**$500,000 to 550,000**	**$550,000 to 600,000**	**$600,000 to 650,000**	**$650,000 to 700,000**	**$700,000 to 750,000**	**$750,000 to 800,000**	**$800,000 to 850,000**	**$850,000 to 900,000**	**$900,000 to 950,000**	**$950,000 to 1,000,000**	**$1,000,000 to 1,050,000**	**$1,050,000 to 1,100,000**
$260,000 – $300,000	119 $168											
$300,000 – $350,000	49 $135	76 $210	85 $234									
$350,000 – $400,000	60 $96	107 $172	121 $195	136 $218	108 $174							
$400,000 – $450,000	59 $94	101 $162	116 $186	130 $209	144 $232	117 $188	126 $202					
$450,000 – $500,000	50 $81	100 $160	110 $176	124 $199	138 $222	153 $246	126 $202	134 $215	143 $229			
$500,000 – $550,000	10 $39	22 $88	29 $115	33 $130	39 $154	45 $177	50 $200	39 $156	43 $170	46 $183	50 $197	36 $145
$550,000 – $600,000		7 $13	19 $36	33 $62	42 $78	54 $101	66 $124	79 $148	55 $104	62 $117	70 $131	77 $145
$600,000 – $650,000			7 $13	19 $36	33 $62	42 $78	54 $101	66 $124	79 $148	55 $104	62 $117	70 $131
$650,000 – $700,000				7 $13	19 $36	33 $62	42 $78	54 $101	66 $124	79 $148	55 $104	62 $117
$700,000 – $750,000					7 $13	19 $36	33 $62	42 $78	54 $101	66 $124	79 $148	55 $104
$750,000 – $800,000						7 $13	19 $36	33 $62	42 $78	54 $101	66 $124	79 $148
$800,000 – $850,000							7 $13	19 $36	33 $62	42 $78	54 $101	66 $124
$850,000 – $900,000								7 $13	19 $36	33 $62	42 $78	54 $101
$900,000 – $950,000									7 $13	19 $36	33 $62	42 $78
$950,000 – $1,000,000										7 $13	19 $36	33 $62
$1,000,000 – $1,050,000											7 $13	19 $36
$1,050,000 – $1,100,000												7 $13

2011

New York State Department of Taxation and Finance

Certificate of Exemption from Withholding

New York State • New York City • Yonkers

IT-2104-E

This certificate will expire on April 30, 2012.

To claim exemption from withholding for New York State personal income tax (and New York City and Yonkers personal income tax, if applicable), you must meet the conditions in either Group A or Group B:

Group A

- you must be under age 18, or over age 65, or a full-time student under age 25; **and**
- you did not have a New York income tax liability for 2010; **and**
- you do not expect to have a New York income tax liability for 2011 (for this purpose, you have a tax liability if your return shows tax before the allowance of any credit for income tax withheld).

Group B

- you meet the conditions set forth under the Servicemembers Civil Relief Act (SCRA), as amended by the Military Spouses Residency Relief Act. See *Military spouses*.

If you **do not meet all** of the conditions in either Group A or Group B above, **stop;** you cannot claim exemption from withholding.

Print or type

First name and middle initial	Last name	Social security number
Mailing address *(number and street or rural route)*	Apartment number	Date of birth *(mm-dd-yyyy)*
City, village, or post office	State	ZIP code

Filing status: Mark an ***X*** in only one box

A Single ☐ **B** Married ☐

C Qualifying widow(er) with dependent child, or head of household with qualifying person ..... ☐

Are you a full-time student? ..... Yes ☐ No ☐

Are you a military spouse exempt under the SCRA? ..... Yes ☐ No ☐

I certify that the information on this form is correct and that, for the year 2011, I expect to qualify for exemption from withholding of New York State income tax under section 671(a)(3) of the Tax Law or under the SCRA. I will notify my employer within 10 days of any change requiring revocation of the exemption from withholding as explained in the instructions.

Employee's signature *(give the completed certificate to your employer)* | Date

Employer: complete this section only if you must send a copy of this form to the NYS Tax Department *(see instructions)*.

Employer name and address | Employer identification number

Mark an ***X*** in the box if a newly hired employee or a rehired employee ..... ☐

Are dependent health insurance benefits available for this employee? ..... Yes ☐ No ☐

If *Yes,* enter the date the employee qualifies *(mm-dd-yyyy)*: ..... ☐

Instructions

Employee

Who qualifies — To claim exemption from withholding for New York State personal income tax (and New York City and Yonkers personal income tax, if applicable), you must meet the conditions in either Group A or Group B:

Group A

- you must be under age 18, or over age 65, or a full-time student under age 25; **and**
- you did not have a New York income tax liability for 2010; **and**
- you do not expect to have a New York income tax liability for 2011 (for this purpose, you have a tax liability if your return shows tax before the allowance of any credit for income tax withheld).

Group B

- you meet the conditions set forth under the Servicemembers Civil Relief Act (SCRA), as amended by the Military Spouses Residency Relief Act. See *Military spouses*.

If you meet the conditions in Group A or Group B, file this certificate, Form IT-2104-E, with your employer. Otherwise, your employer must withhold New York State income tax (and New York City and Yonkers personal income tax, if applicable) from your wages. Do not send this certificate to the Tax Department.

Generally, as a resident, you are required to file a New York State income tax return if you are required to file a federal income tax return, or if your federal adjusted gross income plus your New York additions is more than $4,000, regardless of your filing status. However, if you are single and can be claimed as a dependent on another person's federal return, you must file a New York State return if your federal adjusted gross income plus your New York additions is more than $3,000.

If you are a nonresident and have income from New York sources, you must file a New York return if the sum of your federal adjusted gross income and New York additions to income is more than your New York standard deduction.

A penalty of $500 may be imposed for furnishing false information that decreases your withholding amount.

When to claim exemption from withholding — File this certificate with your employer if you meet the conditions listed in Group A or Group B above. **You must file a new certificate each year if you wish to continue to claim the exemption.**

Military spouses — Under the Servicemembers Civil Relief Act (SCRA), as amended by the Military Spouses Residency Relief Act, you may be exempt from New York income tax (and New York City and Yonkers personal income tax, if applicable) on your wages if: 1) your spouse is a member of the armed forces present in New York in compliance with military orders; 2) you are present in New York solely to be with your spouse; and 3) you are domiciled in another state.

Liability for estimated tax — If, as a result of this exemption certificate, your employer does not withhold income tax from your wages and you later fail to qualify for exemption from tax, you may be required to pay estimated tax and be subject to penalty if it is not paid. For further information, see Form IT-2105, *Estimated Income Tax Payment Voucher for Individuals.*

Multiple employers — If you have more than one employer, you may claim exemption from withholding with each employer as long as your total expected income will not cause you to incur a New York income tax liability for the year 2011 and you had no liability for 2010.

Revocation by employee — You must revoke this exemption certificate (1) within 10 days from the day you expect to incur a New York income tax liability for the year 2011, (2) on or before December 1, 2011, if you expect to incur a tax liability for 2012, or (3) when you no longer qualify for exemption under the SCRA.

If you are required to revoke this certificate, if you no longer meet the age requirements for claiming exemption, or if you want income tax withheld from your pay (because, for example, you expect your income to exceed $3,000), you **must** file Form IT-2104, *Employee's Withholding Allowance Certificate,* with your employer. Follow the instructions on Form IT-2104 to determine the correct number of allowances to claim for withholding tax purposes.

Filing status — Mark an ***X*** in one box on Form IT-2104-E that shows your present filing status for federal purposes.

Need help? — For help completing this form, **employees** may call (518) 457-5181, and **employers** may call (518) 485-6654.

Employer

Keep this certificate with your records. If an employee who claims exemption from withholding on Form IT-2104-E usually earns more than $200 per week, you **must** send a copy of that employee's Form IT-2104-E to: **NYS Tax Department, Income Tax Audit Administrator, Withholding Certificate Coordinator, W A Harriman Campus, Albany NY 12227.**

The Tax Department will not accept this form if it is incomplete. We will review these certificates and notify you of any adjustments that must be made.

Due dates for sending certificates received from employees who claim exemption and earn more than $200 per week are:

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

Revocation by employer — You must revoke this exemption within 10 days if, on any day during the calendar year, the date of birth stated on the certificate filed by the employee indicates the employee no longer meets the age requirements for exemption. The revocation must be in the form of a written notice to the employee.

New hires and rehires — Mark an ***X*** in the box if you are submitting a copy of this form to comply with New York State's New Hire Reporting Program. Also, mark an ***X*** in the *Yes* or *No* box indicating if dependent health insurance benefits are available to this employee. If *Yes*, enter the date the employee qualifies for coverage. Mail the completed form, within 20 days of hiring, to:

NYS TAX DEPARTMENT
NEW HIRE NOTIFICATION
PO BOX 15119
ALBANY NY 12212-5119

To report newly-hired or rehired employees online go to *www.nynewhire.com*.

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

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

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

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

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

Appendix I

The City University of New York
Policy on Acceptable Use of Computer Resources

Introduction

CUNY's computer resources are dedicated to the support of the university's mission of education, research and public service. In furtherance of this mission, CUNY respects, upholds and endeavors to safeguard the principles of academic freedom, freedom of expression and freedom of inquiry.

CUNY recognizes that there is a concern among the university community that because information created, used, transmitted or stored in electronic form is by its nature susceptible to disclosure, invasion, loss, and similar risks, electronic communications and transactions will be particularly vulnerable to infringements of academic freedom. CUNY's commitment to the principles of academic freedom and freedom of expression includes electronic information. Therefore, whenever possible, CUNY will resolve doubts about the need to access CUNY computer resources in favor of a user's privacy interest.

However, the use of CUNY computer resources, including for electronic transactions and communications, like the use of other university-provided resources and activities, is subject to the requirements of legal and ethical behavior. This policy is intended to support the free exchange of ideas among members of the CUNY community and between the CUNY community and other communities, while recognizing the responsibilities and limitations associated with such exchange.

Applicability

This policy applies to all users of CUNY computer resources, whether affiliated with CUNY or not, and whether accessing those resources on a CUNY campus or remotely.

This policy supersedes the CUNY policy titled "CUNY Computer User Responsibilities" and any college policies that are inconsistent with this policy.

Definitions

"CUNY Computer resources" refers to all computer and information technology hardware, software, data, access and other resources owned, operated, or contracted by CUNY. This includes, but is not limited to, personal computers, handheld devices, workstations, mainframes, minicomputers, servers, network facilities, databases, memory, and associated peripherals and software, and the applications they support, such as e-mail and access to the internet.

"E-mail" includes point-to-point messages, postings to newsgroups and listservs, and other electronic messages involving computers and computer networks.

Rules for Use of CUNY Computer Resources

1. **Authorization.** Users may not access a CUNY computer resource without authorization or use it for purposes beyond the scope of authorization. This includes attempting to circumvent CUNY computer resource system protection facilities by hacking, cracking or similar activities, accessing or using another person's computer account, and allowing another person to access or use the user's account. This provision shall not prevent a user from authorizing a colleague or clerical assistant to access information under the user's account on the user's behalf while away from a CUNY campus or because of a disability. CUNY computer resources may not be used to gain unauthorized access to another computer system within or outside of CUNY. Users are responsible for all actions performed from their computer account that they permitted or failed to prevent by taking ordinary security precautions.

2. **Purpose.** Use of CUNY computer resources is limited to activities relating to the performance by CUNY employees of their duties and responsibilities. For example, use of CUNY computer resources for private commercial or not-for-profit business purposes, for private advertising of products or services, or for any activity meant solely to foster personal gain, is prohibited. Similarly, use of CUNY computer resources for partisan political activity is also prohibited.

   Except with respect to CUNY employees other than faculty, where a supervisor has prohibited it in writing, incidental personal use of computer resources is permitted so long as such use does not interfere with CUNY operations, does not compromise the functioning of CUNY computer resources, does not interfere with the user's employment or other obligations to CUNY, and is otherwise in compliance with this policy.

3. **Compliance with Law.** CUNY computer resources may not be used for any purpose or in any manner that violates CUNY rules, regulations or policies, or federal, state or local law. Users who engage in electronic communications with persons in other states or countries or on other systems or networks may also be subject to the laws of those other states and countries, and the rules and policies of those other systems and networks. Users are responsible for ascertaining, understanding, and complying with the laws, rules, policies, contracts, and licenses applicable to their particular use.

Examples of applicable federal and state laws include the laws of libel, obscenity and child pornography, as well as the following:

Family Educational Rights and Privacy Act
Electronic Communications Privacy Act
Computer Fraud and Abuse Act
New York State Freedom of Information Law
New York State Law with respect to the confidentiality of library records

Examples of applicable CUNY rules and policies include the following:

Sexual Harassment Policy
Policy on Maintenance of Public Order
Web Site Privacy Policy
Gramm-Leach-Bliley Information Security Program
University Policy on Academic Integrity
Information Security policies

4. **Licenses and Intellectual Property.** Users of CUNY computer resources may use only legally obtained, licensed data or software and must comply with applicable licenses or other contracts, as well as copyright, trademark and other intellectual property laws.

   Much of what appears on the internet and/or is distributed via electronic communication is protected by copyright law, regardless of whether the copyright is expressly noted. Users of CUNY computer resources should generally assume that material is copyrighted unless they know otherwise, and not copy, download or distribute copyrighted material without permission unless the use does not exceed fair use as defined by the federal Copyright Act of 1976. Protected material may include, among other things, text, photographs, audio, video, graphic illustrations, and computer software.

5. **False Identity and Harassment.** Users of CUNY computer resources may not employ a false identity, mask the identity of an account or computer, or use computer resources to engage in abuse of others, such as sending harassing, obscene, threatening, abusive, deceptive, or anonymous messages within or outside CUNY.

6. **Confidentiality.** Users of CUNY computer resources may not invade the privacy of others by, among other things, viewing, copying, modifying or destroying data or programs belonging to or containing personal or confidential information about others, without explicit permission to do so. CUNY employees must take precautions to protect the confidentiality of personal or

confidential information encountered in the performance of their duties or otherwise.

7. **Integrity of Computer Resources.** Users may not install, use or develop programs intended to infiltrate or damage a computer resource, or which could reasonably be expected to cause, directly or indirectly, excessive strain on any computing facility. This includes, but is not limited to, programs known as computer viruses, Trojan horses, and worms. Users should consult with the IT director at their college before installing any programs that they are not sure are safe.

8. **Disruptive Activities.** CUNY computer resources must not be used in a manner that could reasonably be expected to cause or does cause, directly or indirectly, unwarranted or unsolicited interference with the activity of other users. This provision explicitly prohibits chain letters, virus hoaxes or other intentional e-mail transmissions that disrupt normal e-mail service. Also prohibited are spamming, junk mail or other unsolicited mail that is not related to CUNY business and is sent without a reasonable expectation that the recipient would welcome receiving it, as well as the inclusion on e-mail lists of individuals who have not requested membership on the lists, other than the inclusion of members of the CUNY community on lists related to CUNY business. CUNY has the right to require users of CUNY computer resources to limit or refrain from other specific uses if, in the opinion of the IT director at the user's college, such use interferes with efficient operations of the system, subject to appeal to the President or, in the case of central office staff, to the Chancellor.

9. **CUNY Names and Trademarks.** CUNY names, trademarks and logos belong to the university and are protected by law. Users of CUNY computer resources may not state or imply that they speak on behalf of CUNY or use a CUNY name, trademark or logo without authorization to do so. Affiliation with CUNY does not, by itself, imply authorization to speak on behalf of CUNY.

10. **Security.** CUNY employs various measures to protect the security of its computer resources and of users' accounts. However, CUNY cannot guarantee such security. Users are responsible for engaging in safe computing practices such as guarding and not sharing their passwords, changing passwords regularly, logging out of systems at the end of use, and protecting private information, as well as for following CUNY's Information Security policies and procedures. Users must report incidents of Information Security policy non-compliance or other security incidents to CUNY's Chief Information Officer and Chief Information Security Officer, and the IT director at the affected user's college.

11. **Filtering.** CUNY reserves the right to install spam, virus and spyware filters and similar devices if necessary in the judgment of CUNY's Office of Information

Technology or a college IT director to protect the security and integrity of CUNY computer resources. Notwithstanding the foregoing, CUNY will not install filters that restrict access to e-mail, instant messaging, chat rooms or websites based solely on content.

12. Confidential Research Information. Principal investigators and others who use CUNY computer resources to store or transmit research information that is required by law or regulation to be held confidential or for which a promise of confidentiality has been given, are responsible for taking steps to protect confidential research information from unauthorized access or modification. In general, this means storing the information on a computer that provides strong access controls (passwords) and encrypting files, documents, and messages for protection against inadvertent or unauthorized disclosure while in storage or in transit over data networks. Robust encryption is strongly recommended for information stored electronically on all computers, especially portable devices such as notebook computers, Personal Digital Assistants (PDAs), and portable data storage (e.g., memory sticks) that are vulnerable to theft or loss, as well as for information transmitted over public networks. Software and protocols used should be reviewed and approved by CUNY's Office of Information Technology.

13. CUNY Access to Computer Resources.

CUNY does not routinely monitor, inspect, or disclose individual usage of its computer resources without the user's consent. In most instances, if the university needs information located in a CUNY computer resource, it will simply request it from the author or custodian. However, CUNY IT professionals and staff do regularly monitor general usage patterns as part of normal system operations and maintenance and might, in connection with these duties, observe the contents of web sites, e-mail or other electronic communications. Except as provided in this policy or by law, these individuals are not permitted to seek out contents or transactional information, or disclose or otherwise use what they have observed. Nevertheless, because of the inherent vulnerability of computer technology to unauthorized intrusions, users have no guarantee of privacy during any use of CUNY computer resources or in any data in them, whether or not a password or other entry identification or encryption is used. Users may expect that the privacy of their electronic communications and of any materials contained in computer storage in any CUNY electronic device dedicated to their use will not be intruded upon by CUNY except as outlined in this policy.

CUNY may specifically monitor or inspect the activity and accounts of individual users of CUNY computer resources, including individual login sessions, e-mail and other communications, without notice, in the following circumstances:

a. when the user has voluntarily made them accessible to the public, as by posting to Usenet or a web page;

b. when it is reasonably necessary to do so to protect the integrity, security, or functionality of CUNY or other computer resources, as determined by the college chief information officer or his or her designee, after consultation with CUNY's chief information officer or his or her designee;

c. when it is reasonably necessary to diagnose and resolve technical problems involving system hardware, software, or communications, as determined by the college chief information officer or his or her designee, after consultation with CUNY's chief information officer or his or her designee;

d. when it is reasonably necessary to protect CUNY from liability, or when failure to act might result in significant bodily harm, significant property loss or damage, or loss of significant evidence, as determined by the college president or a vice president designated by the president, after consultation with the Office of General Counsel and the Chair of the University Faculty Senate (if a CUNY faculty member's account or activity is involved) or Vice Chair if the Chair is unavailable;

e. when there is a reasonable basis to believe that CUNY policy or federal, state or local law has been or is being violated, as determined by the college president or a vice president designated by the president, after consultation with the Office of General Counsel and the Chair of the University Faculty Senate (if a CUNY faculty member's account or activity is involved) or Vice Chair if the Chair is unavailable;

f. when an account appears to be engaged in unusual or unusually excessive activity, as indicated by the monitoring of general activity and usage patterns, as determined by the college president or a vice president designated by the president and the college chief information officer or his or her designee, after consultation with CUNY's chief information officer or his or her designee, the Office of General Counsel, and the Chair of the University Faculty Senate (if a CUNY faculty member's account or activity is involved) or Vice Chair if the Chair is unavailable; or

g. as otherwise required by law.

In those situations in which the Chair of the University Faculty Senate is to be consulted prior to monitoring or inspecting an account or activity, the following procedures shall apply: (i) the college president shall report the completion of the monitoring or inspection to the Chair and the CUNY employee affected, who shall also be told the reason for the monitoring or inspection, except where specifically forbidden by law; and (ii) if the monitoring or inspection of an account

or activity requires physical entry into a faculty member's office, the faculty member shall be advised prior thereto and shall be permitted to be present to observe, except where specifically forbidden by law.

A CUNY employee may apply to the General Counsel for an exemption from some or all of the circumstances under which CUNY may inspect and monitor computer resource activity and accounts, pursuant to subparagraphs (a)-(f) above, with respect to a CUNY computer resource used solely for the collection, examination, analysis, transmission or storage of confidential research data. In considering such application, the General Counsel shall have the right to require the employee to affirm in writing that the computer resource will be used solely for the confidential research. Any application for exemption should be made prior to using the computer resource for the confidential research.

CUNY, in its discretion, may disclose the results of any general or individual monitoring or inspection to appropriate CUNY personnel or agents, or law enforcement or other agencies. The results may be used in college disciplinary proceedings, discovery proceedings in legal actions, or otherwise as is necessary to protect the interests of the University.

In addition, users should be aware that CUNY may be required to disclose to the public under the New York State Freedom of Information Law communications made by means of CUNY computer resources in conjunction with University business.

Any disclosures of activity of accounts of individual users to persons or entities outside of CUNY, whether discretionary or required by law, shall be approved by the General Counsel and shall be conducted in accordance with any applicable law. Except where specifically forbidden by law, CUNY employees subject to such disclosures shall be informed promptly after the disclosure of the actions taken and the reasons for them.

The Office of General Counsel shall issue an annual statement of the instances of account monitoring or inspection that fall within categories (d) through (g) above. The statement shall indicate the number of such instances and the cause and result of each. No personally identifiable data shall be included in this statement.

See CUNY's Web Site Privacy Policy for additional information regarding data collected by CUNY from visitors to the CUNY website at www.cuny.edu.

14. Enforcement. Violation of this policy may result in suspension or termination of an individual's right of access to CUNY computer resources, disciplinary action by appropriate CUNY authorities, referral to law enforcement authorities for

criminal prosecution, or other legal action, including action to recover civil damages and penalties.

Violations will normally be handled through the university disciplinary procedures applicable to the relevant user. For example, alleged violations by students will normally be investigated, and any penalties or other discipline will normally be imposed, by the Office of Student Affairs.

CUNY has the right to temporarily suspend computer use privileges and to remove from CUNY computer resources material it believes violates this policy, pending the outcome of an investigation of misuse or finding of violation. This power may be exercised only by the President of each college or the Chancellor.

15. Additional Rules. Additional rules, policies, guidelines and/or restrictions may be in effect for specific computers, systems, or networks, or at specific computer facilities at the discretion of the directors of those facilities. Any such rules which potentially limit the privacy or confidentiality of electronic communications or information contained in or delivered by or over CUNY computer resources will be subject to the substantive and procedural safeguards provided by this policy.

16. Disclaimer. CUNY shall not be responsible for any damages, costs or other liabilities of any nature whatsoever with regard to the use of CUNY computer resources. This includes, but is not limited to, damages caused by unauthorized access to CUNY computer resources, data loss, or other damages resulting from delays, non-deliveries, or service interruptions, whether or not resulting from circumstances under the CUNY's control.
Users receive and use information obtained through CUNY computer resources at their own risk. CUNY makes no warranties (expressed or implied) with respect to the use of CUNY computer resources. CUNY accepts no responsibility for the content of web pages or graphics that are linked from CUNY web pages, for any advice or information received by a user through use of CUNY computer resources, or for any costs or charges incurred by a user as a result of seeking or accepting such advice or information.

CUNY reserves the right to change this policy and other related policies at any time. CUNY reserves any rights and remedies that it may have under any applicable law, rule or regulation. Nothing contained in this policy will in any way act as a waiver of such rights and remedies.

The City University of New York

M E M O R A N D U M

To: IT Steering Committee

From: Brian Cohen

Date: March 26, 2009

Subject: Revised Information Technology Security Procedures

The following is a revised version of the Information Technology Security Procedures last revised and issued on October 16, 2007. The revisions represent the University's obligations under new state and federal legislation, the results of our experience with these procedures over the past seventeen months, and your comments.

INFORMATION TECHNOLOGY SECURITY PROCEDURES

I. General

1. Introduction – Each University entity (i.e., a College or a Central Office department) and all users with access to University information available in University files and systems, whether in computerized or printed form, are continually responsible for maintaining the integrity, accuracy, and privacy of this information. Loss of data integrity, theft of data, and unauthorized or inadvertent disclosure could lead to a significant exposure of the University and its constituents as well as those directly responsible for the loss, theft, or disclosure. Non-compliance with state or federal laws could lead to direct financial loss to the University. Users are directed by these Information Technology Security Procedures ("IT Security Procedures"), which cover all University networks and systems.

Any proposed exception to these IT Security Procedures must be communicated in writing and approved by the University Chief Information Officer or his designee prior to any action introducing a non-compliance situation.

2. Non-Public University Information – For the purpose of these IT Security Procedures, the term "Non-Public University Information" means personally identifiable information (such as an individual's Social Security Number; driver's license number or non-driver identification card number; account number, credit or debit card number, in combination with any required security code, access code, or password that would permit access to an individual's financial account; personal electronic mail address; Internet identification name or password; and parent's surname prior to marriage); information in

student education records that is protected under the Family Educational Rights and Privacy Act of 1974 (FERPA) and the related regulations set forth in 34 CFR Part 99; other information relating to the administrative, business, and academic activities and operations of the University (including employee evaluations, employee home addresses and telephone numbers, and other employee records that should be treated confidentially); and any other information available in University files and systems that by its nature should be treated confidentially.

II. Access Issues

3. Access to University Information

(a) General. Access to University information available in University files and systems, whether in electronic or hard copy form, must be limited to individuals with a strict need to know, consistent with the individual's job responsibilities.

(b) Employees Permitted Access to Non-Public University Information. Except as provided elsewhere in this section 3, access to Non-Public University Information must be restricted to full-time and regular part-time employees of the University and its related entities, the University's adjunct faculty, and employees of the University's contractors who have been permitted such access under a written agreement with the University. All employees permitted access to Non-Public University Information must be specifically reviewed by the Vice President of Administration or the equivalent at the College or in the Central Office department involved in accordance with section 4 below.

(c) Employees Requiring Waiver. Employees of the University or its related entities who are not full-time and regular part-time employees (e.g., individuals hired as part of a temporary staff augmentation or in connection with an individual project), University adjunct faculty, or employees of the University's contractors who have been permitted access to Non-Public University Information under a written agreement with the University may not be permitted any such access, except pursuant to the waiver procedure set forth in section 3(e) below.

(d) CUNY Students. CUNY Students may not be permitted any access to Non-Public University Information, except pursuant to the waiver procedure set forth in section 3(e) below. For the purpose of these IT Security Procedures, "CUNY Students" means all students enrolled in any academic program, or taking any course or courses, at the University, except the following:

(i) students who are also University adjunct faculty,

(ii) employees of the University or its related entities or contractors who are taking a Continuing Education course at the University,

(iii) employees of the University or its related entities or contractors who are taking a credit-bearing course at a College other than where they are employed, and

(iv) employees of the University or its related entities who are taking a credit-bearing course at the College where they are employed, provided they are taking the course pursuant to a tuition waiver program under a collective bargaining agreement, or are excluded from collective bargaining and are taking the course under a University tuition waiver policy.

(e) Waiver Procedure. An individual who is not permitted access to Non-Public University Information under sections 3(c) and (d) above may be permitted such access on a strict need to know basis, consistent with the individual's job responsibilities, but only if a waiver is granted by the University Chief Information Officer or his designee following a written request by the Vice President of Administration or equivalent at the College or in the Central Office department involved. Any waiver granted will be limited to a specific period of time, which may not exceed one year. In order to extend the waiver after expiration, this waiver procedure must be repeated. The written waiver request must state:

- the specific status of the individual as an employee of the University or one of its related entities or contractors and/or as a CUNY Student,
- the type and form of access that is being requested,
- the length of time for which access is being requested,
- the reasons for permitting such access, and
- how and by whom the individual will be supervised.

The Vice President of Administration or equivalent at the College or in the Central Office department will be responsible for maintaining all documentation of any waiver request and disposition.

(f) Acknowledgment of University Policy. All employees described in section 3(b) above and all employees and CUNY Students granted a waiver under section 3(e) above must acknowledge, by signature, receiving a copy of the University's Policy on Acceptable Use of Computer Resources (available at http://security.cuny.edu) and these IT Security Procedures.

4. Review of Access to University Files and Systems – Each University entity must review, at least once during each of the fall and spring semesters, individuals having any type of access to University files and systems and must remove user IDs and access capabilities that are no longer current. This review includes, but is not limited to, access to University networks, applications, sensitive transactions, databases, and specialized data access utilities.

An attestation letter of such review must be completed by the Vice President of Administration or the equivalent at the College or in the Central Office department and submitted to the University Information Security Officer no later than the date specified in the instructions for completing the attestation letter. Documentation showing the review steps taken in arriving at the attestation must be retained in the office of the Vice President of Administration or the equivalent at the College or in the Central Office department and be made available for further review by the University Information Security Officer and internal/external audit entities as appropriate.

5. Severance of Access upon Termination or Transfer of Employment – Access to University files and systems must be removed no later than an individual's last date of employment. User IDs must not be re-used or re-assigned to another individual at any time in the future.

For job transfers, access to University files and systems must be removed no later than the individual's last date in the old position and established no sooner than his or her first date in the new position.

In special circumstances where underlying information attributed to a user ID must be retained and made accessible from another user ID, approval must be obtained from both the Vice President of Administration or the equivalent at the College or in the Central Office department and the University Information Security Officer. Such arrangements, if approved, will be for a fixed duration of time, determined on a case-by-case basis.

6. Authentication – Users of University files and systems must use an individually assigned user ID to gain access to any University network or application.

7. User IDs – Users of University files and systems other than technical employees within Information Technology departments at a College or in the Central Office must have no more than one individually assigned user ID per system. The user ID must be in a format consistent with University naming standards, clearly identifiable to a user, and not shared.

Generic-named user IDs used in background/batch processes or peer-to-peer processes and multiple user IDs required to maintain, support, and operate systems by technical employees within Information Technology departments at a College or in the Central Office may be allowed under limited circumstances, provided that use of such identities is auditable, individual user accountability is assigned to each of these identities, oversight is administered by line management of the user assigned to the account, and use of these accounts is specifically approved by the Chief Information Officer or the equivalent at the College or in the Central Office department.

Each University entity must maintain an accurate record of the person to whom each user ID has been assigned, including name, title, level of access, office, department, and phone number.

8. Passwords – Passwords and private encryption keys must be treated as Non-Public University Information and, as such, are not to be shared with anyone. A password must be entered by the user each time he or she authenticates to a University system. Use of auto-complete features to expedite or script user logins (e.g., "Windows Remember My Passwords?") is prohibited.

All passwords must be changed at least every 90 days. Accounts which have special access privileges must be changed at least every 60 days. Passwords should not be based on personal information (e.g., family names, pets, hobbies, and friends) and should be difficult to guess. Passwords should be at least eight positions in length. Each University entity may adopt more stringent password controls.

9. Remote Access – Access to administrative and academic support systems from non-University locations is allowed only through secure remote connections (e.g., VPN) that provide for unique user authentication and encrypted communications. The Chief Information Officer or the equivalent at the College or in the Central Office department must approve in writing all requests for remote access capability.

III. Disclosure Issues

10. Disclosure of Non-Public University Information

(a) General Rule. Unless otherwise required by law, users of University files and systems must not disclose any Non-Public University Information (as defined in section 2 above) to the general public or any unauthorized users.

(b) Definition of Social Security Numbers. For the purpose of these IT Security Procedures, the term "Social Security Number" means the nine digit account number issued by the U.S. Social Security Administration and any number derived therefrom. It does not include any number that has been encrypted.

(c) Special Rules for Social Security Numbers. Unless required by law, users of University files and systems must not:

(i) Intentionally communicate to the general public or otherwise make available to the general public in any manner an individual's Social Security Number.

(ii) Publicly post or display an individual's Social Security Number or place a Social Security Number in files with unrestricted access.

(iii) Print an individual's Social Security Number on any card or tag required for the individual to access products, services, or benefits provided by the University.

(iv) Print an individual's Social Security Number on any identification badge or card, including any time card.

(v) Require an individual to transmit his or her Social Security Number over the Internet, unless the connection is secure or the Social Security Number is encrypted.

(vi) Require an individual to use his or her Social Security Number to access an Internet website, unless a password or unique personal identification number or other authentication device is also required to access the Internet website.

(vii) Include an individual's Social Security Number, except the last four digits thereof, on any materials that are mailed to the individual, or in any electronic mail that is copied to third parties, unless state or federal law requires the Social Security Number to be on the document to be mailed. Notwithstanding this paragraph (vii), Social Security Numbers may be included in applications and forms sent by mail, including documents sent as part of an application or enrollment process, or to establish, amend, or terminate an account, contract, or policy, or to confirm the accuracy of the Social Security Number. A Social Security Number that is permitted to be mailed under this paragraph (vii) may not be printed, in whole or in part, on a postcard or other mailer not requiring an envelope, or visible on the envelope or without the envelope having been opened.

(viii) Encode or embed a Social Security Number in or on a card or document, including, but not limited to, using a bar code, chip, magnetic strip, or other technology, in place of removing the Social Security Number as required by this section 10.

(ix) Transmit an individual's Social Security Number onto portable devices without encryption as specified in section 13 below.

These special rules do not prevent the collection, use, or release of a Social Security Number as required by state or federal law, or the use of a Social Security Number for internal verification, fraud investigation, or administrative purposes.

11. Web Accessible Data – Because Non-Public University Information must not be made accessible to the general public, all University web pages must be programmed with a parameter to prevent the caching of Non-Public University Information by Internet

search engines. Directory/folder listings of files through a web page must be disabled. Secure and encrypted data transfer protocols must be used when uploading data to a web site.

12. Security Incident Response and Reporting

(a) Acknowledgment and Reporting of Security Incidents. Each Chief Information Officer or the equivalent at a College or in a Central Office department must, within 24 hours of receipt by his or her College or department, acknowledge or respond in writing to any initial security incident report issued by the University Chief Information Officer or the University Information Security Officer. The Chief Information Officer or the equivalent at the College or in the Central Office department must make a full written report of such incident to the University Chief Information Officer and the University Information Security Officer, including root cause identification, explanation of the remediation plan, and extent of data loss, within 72 hours of the College's or department's receipt of the initial security incident report.

(b) CUNY Breach Reporting Procedure. The CUNY Breach Reporting Procedure (available at http://security.cuny.edu) must be followed whenever a security incident occurs involving the unauthorized disclosure of any of the following Non-Public University Information without encryption:

(i) Social Security Number;

(ii) driver's license number or non-driver identification card number; or

(iii) account number, credit or debit card number, in combination with any required security code, access code, or password that would permit access to an individual's financial account.

(c) Limiting Disclosure. When any Non-Public University Information has been disclosed without valid authorization and encryption, all reasonable efforts must be taken to eliminate further disclosure, including immediate disconnection of any computer device involved from the University network.

13. Portable Devices/Encryption – The Non-Public University Information listed in section 12(b) above must not be stored, transported, or taken home on portable devices (e.g., laptops, flash drives) of any type without specific approval of both the Vice President of Administration or the equivalent at the College or in the Central Office department and the University Information Security Officer. Where approval is granted, additional password protection and encryption of data are required. In addition, the Non-Public University Information listed in section 12(b) above stored on non-portable devices or

transmitted between devices (e.g., servers, workstations) must be encrypted. The University has made encryption tools available to staff and faculty to comply with the requirements of this procedure.

14. Safeguarding and Disposal of Devices and Records Containing Non-Public University Information – Whenever records containing Non-Public University Information are subject to destruction under the CUNY Records Retention and Disposition Schedule (available at http://policy.cuny.edu/text/toc/rrs), the storage devices such as hard disk drives and other media (e.g. tape, diskette, CDs, DVDs, cell phones, digital copiers, or other devices) and hard copy documents that contain such information must be securely overwritten or physically destroyed in a manner that prevents unauthorized disclosure. While in use, such devices and documents must not be left open or unattended on desks or elsewhere for extended periods of time.

IV. Maintenance of Data and Systems

15. Change of Data in Records

(a) Authorization of Changes. When updates are not part of normal business processing, individuals within Information Technology departments at a College or in a Central Office department who have access to University information to support ongoing operations of administrative files and systems must not alter any such information unless given specific approval by the Vice President of Administration or the equivalent at the College or in the Central Office department. A record of any data change, including evidence of approval, must be retained in the office of the Vice President of Administration or the equivalent at the College or in the Central Office department.

(b) No Changes by Remote Access. Any direct changes to official data of record stored in University files and systems must be done from a College or Central Office location. No form of remote access that allows direct changes to student or employee data is allowed. Students and employees may, however, have remote self-service access in order to update their own personal data.

16. Centralized Data Management – Data that are acquired or managed by Central Office departments (e.g., CPE, skill scores) must be loaded into University files and systems and may not be modified by Colleges at the local level. Colleges will be able to view such data and through an exception process be able to request changes. Each College is responsible for reviewing a data edit report for accuracy and completeness whenever data are uploaded to its respective student or human resources systems.

17. Grade Changes – Any University system that allows for grade changes must have multiple security levels enabled, including the maintenance of a separate password that is administered and changed regularly for the purpose of authenticating individual users to

the grade change function. Grade change functions must be able to create an audit trail from which edit reports will be regularly prepared for review by a management designee other than the person who has responsibility for the area making grade changes. The number of individuals allowed to make grade changes must be strictly limited to employees of the University and its related entities, subject to the additional criteria set forth in section 3 above. Current University student information systems support this requirement.

18. Changes in Information Files and Systems – Existing and new information files and systems must comply with these IT Security Procedures. Modifications to existing information files and systems will be required to maintain compliance. Ghost files and systems and development/test files and systems holding copies of data from master files and systems must also comply with these procedures. Ghost files and systems should be eliminated to minimize the number of copies and access points to Non-Public University Information. Where files and systems cannot be modified to comply with these procedures, the University entity must notify the University Chief Information Officer and the University Information Security Officer in writing, providing a written business case justifying the decision.

19. Vulnerability Assessments – Each University entity must establish a routine program to test, monitor, and remediate technical and data vulnerabilities on its network. The program should include a combination of continuous monitoring and on-demand testing tools. Monitoring and testing should report on operating system configuration, software patch level vulnerabilities, and unprotected data. The Central Office may initiate vulnerability testing at its discretion. Regular reporting of test results must be made available to the University Information Security Officer.

20. Device Management – All devices that are allowed to connect to University networks and systems that support administrative, business, and academic activities and operations must be maintained at current anti-virus/malicious code protection at all times. In addition, security updates to operating systems must be applied on a timely basis after appropriate testing. Although the University does not manage student computers, procedures should be implemented to minimize the risk to University files and systems.

21. Management Responsibility – College and Central Office management are responsible for maintaining and overseeing compliance with these IT Security Procedures within their line responsibilities.

22. Information Technology Security Procedure Governance – The University will organize working groups and work through existing councils to identify and establish procedures and other areas of change that may be instituted to further protect the integrity of University files and systems.

Additional and/or revised procedural statements may be adopted from time to time and introduced for University compliance. Further procedural documents may be developed to elaborate detail on these IT Security Procedures, but they will in no way detract or suggest a different level of compliance that is expected or required.

Non-compliance with these IT Security Procedures may result in termination of access to University network and applications until such time that compliance is re-established. Non-compliance may also result in disciplinary action.

These IT Security Procedures, related policies and advisories, and links to the New York State Cyber Security Policies are available at http://security.cuny.edu.

New Employee On-Boarding & Existing Employee Orientation for IT Security

Why is IT Security important at CUNY?

- We must ensure our academic and administrative systems continue to be available to run the business of the University and to serve our faculty, students, and staff.
- We must maintain accurate University data and prevent unauthorized changes (e.g., grades, financial aid information).
- We must be reputable custodians and are required by law to protect the privacy of personal data belonging to our faculty, students, and staff.

What are the IT Security risks to CUNY?

- Don't be phished. Phishing is a scam in which an email message directs you to click on a link that takes you to a web site where you are prompted for personal information such as passwords, social security number, bank account number or credit card number. Both the link and web site may closely resemble an authentic web site, but they are not legitimate.
- Don't disclose personal information to someone you don't know. Social engineering is an approach to gain access to information through misrepresentation. It is the conscious manipulation of people to obtain information without their realizing that a security breach is occurring. It may take the form of impersonation via telephone or in person, and through e-mail.
- Don't disclose personal information within CUNY unless it is absolutely necessary. The need for disclosing your social security number outside of the Human Resource (HR) department would be unusual. When in doubt, contact the HR department directly to verify the legitimacy of the request.
- Protect your user ID and password and never share them. Your user ID is your identification, and it is what links you to your actions on CUNY's computer systems. Your password authenticates your user ID. Use passwords that are difficult to guess and change them regularly.
- You are responsible for actions taken with your ID and password. Log off or lock your computer when you are away from your workstation. In most cases, hitting the "Control-Alt-Delete" keys and then selecting "Lock Computer" will keep others out. You will need your password to sign back in, but doing this several times a day will help you to remember your password.
- E-mail and portable devices are not secure. Do not ship personal information belonging to you or CUNY faculty, students, and staff to portable devices (e.g., portable hard drives, memory) or send or request to be sent such personal information in an e-mail text or as an email attachment without encryption.
- Be careful when using the Internet. Malicious code can take forms such as a virus, worm or Trojan and can be hidden behind an infected web page or a downloaded program. Keep anti-virus and anti-malware programs and the software on your workstation up-to-date at all times. Only install software authorized by your department, and never disable or change security programs and their configuration.

Where are the CUNY IT Security information resources?

- Security.cuny.edu is available 24 hours a day from any Internet accessible location without a user ID and password. All relevant policies, procedures, and advisories, the IT Security awareness program and materials, and links to external IT Security information resources are located here.
- Find the Policy on Acceptable Use of Computer Resources under Info Security Policies.

- Find the IT Security Procedures – General under Info Security Policies.
- To take the IT Security Awareness tutorial, approximately 30 minutes, click on the padlock on the home page of security.cuny.edu.

Who to contact for help with IT Security at CUNY?

- Your supervisor.
- Your College web-site.
- security.cuny.edu
- The College IT Security Manager (click on Campus Security Managers Contact Information at security.cuny.edu under Contact Us).
- The College Chief Information Officer or equivalent in the Central Office department.
- The CUNY Central IT Security Office at security@mail.cuny.edu; or the Contact Us page at security.cuny.edu; or the Who to Contact for Help page at security.cuny.edu.

Where are some external resources for help with IT Security located?

- New York State Office of Cyber Security and Critical Infrastructure Coordination (CSCIC) at www.cscic.state.ny.us
- Federal Trade Commission at www.ftc.gov
- Privacy Rights Clearinghouse - Nonprofit Consumer Information and Advocacy Organization at www.privacyrights.org
- Anti-Phishing Working Group – Committed to wiping out Internet scams and fraud at www.antiphishing.org
- Microsoft Malware Protection Center, Threat Research and Response at www.microsoft.com/security/portal

What is required of me as an employee of CUNY?

- Acknowledge, by signature below, receipt of the Policy on Acceptable Use of Computer Resources.
- Acknowledge, by signature below, receipt of the IT Security Procedures – General.
- Complete the IT Security Awareness tutorial within the first 30 days of employment.
- Maintain compliance with the Policy on Acceptable Use of Computer Resources and the IT Security Procedures at all times.

If you discover or suspect a security breach, you should report the incident to your supervisor, the College IT Security Manager (click on Contact Us at security.cuny.edu) and the CUNY Central IT Security Office (security@mail.cuny.edu) immediately.

I hereby acknowledge receipt of the Policy on Acceptable Use of Computer Resources and the IT Security Procedures – General.

_____ _____

(printed name) (signed)

_____ _____

(College/business area) (date)

One copy for personnel file.
One copy to employee.