



HIGHLANDS
SWIM AND TENNIS CLUB

1515 Bryan Branch Road • McLean, VA 22101

APPLICATION FOR SEASONAL EMPLOYMENT

POSITION APPLIED FOR: **Snack Bar**

Name: _____
First Middle Last

Address: _____
Address City State Zip

Date of Birth: ____/____/____ E-mail address: _____

Phone Number: ____/____/____

Are you at least 18 years of age? Yes _____ No _____

Proof of U.S. Citizenship or immigration status will be required upon employment.

Are you legally eligible for employment in this country? Yes _____ No _____

Have you ever been employed by Highlands Swim and Tennis Club before? Yes ___ No ___

If yes, dates and position: _____

Are you available to start working on Memorial Day Weekend? Yes _____ No _____

Memorial Day Weekend Availability:

| | Sat | Sun | Mon |
|-------------|-----|-----|-----|
| From | | | |
| To | | | |

| Work availability while your school is in session: | | S | M | T | W | R | F | S |
|--|-------------|---|---|---|---|---|---|---|
| | From | | | | | | | |
| | To | | | | | | | |

| | | | | | | | | |
|-----------------------------------|-------------|----------|----------|----------|----------|----------|----------|----------|
| Work availability for the summer: | | S | M | T | W | R | F | S |
| | From | | | | | | | |
| | To | | | | | | | |

Labor Day Weekend Availability:

| | | | |
|-------------|------------|------------|------------|
| | Sat | Sun | Mon |
| From | | | |
| To | | | |

Do you have any vacations planned? _____ *If yes, please give the dates:* _____

When is your last available day to work? _____

Do you have a current food handler license? _____ *Limited or Full* _____

EMERGENCY INFORMATION

In the case of an emergency, please notify: _____

Phone: _____

Can you perform the essential functions of this job with or without reasonable accommodations? Yes _____ No _____

What, if any, accommodations are required? _____

Have you ever been convicted of a felony? _____ If so, explain: _____

"Highlands Swim and Tennis Club is an equal opportunity employer. Our policy is to adhere to all applicable laws that prohibit discrimination in employment."

"I certify that the facts contained in this application are true and complete to the best of my knowledge and understand that, if employed, falsified statements on this application shall be grounds for dismissal. I authorize investigation of all statements contained here in and the references listed above may give you any and all information concerning my previous employment and any pertinent information they may have, personal or otherwise, and release all parties from any liability for any damage that may result from furnishing the same to you."

"I understand and agree that, if hired, my employment is at will for no definite period and may, regardless of the date of payment of my wages and salary, be terminated at any time without prior notice."

"Should I become injured on the job and file a claim under Workman's Compensation, I authorize any past or present treating doctor or hospital to release medical information requested by my employer or their insurance carrier for the purpose of processing my claim. A photocopy of this authorization shall be as valid as the original."

"UNDER VIRGINIA, MARYLAND AND NORTH CAROLINA LAW, AN EMPLOYER MAY NOT REQUIRE OR DEMAND, AS A CONDITION OF EMPLOYMENT, OR CONTINUED EMPLOYMENT, THAT AN INDIVIDUAL SUBMIT TO OR TAKE A LIE DETECTOR OR SIMILAR TEST. AN EMPLOYER WHO VIOLATES THIS LAW IS GUILTY OF A MISDEMEANOR AND SUBJECT TO A FINE NOT EXCEEDING \$100."

Signature _____ **Date** _____

Snack Bar Employees

Job Title: Grill Cook

Accurately and efficiently cook meats, fish, poultry, vegetables and other hot foods as well as prepare and portion food products prior to cooking.

Responsibilities:

- Understand, comply and practice safe food handling when performing duties.
- Grill raw and prepped foods to standards and procedures in a timely manner.
- Properly prepare, wash, clean, store and label all food items for food safety and shelf life standards.
- Maintain a clean sanitary workstation area including grill, utensils, tables, shelves and refrigeration.
- Clean, organize, and maintain refrigerators, cooler drawers, and related prep and dry storage areas.
- Keep inventory of all essential items and stock/restock food products at all times to assure smooth service.
- Follow recipes, portion control and presentation set.
- Assist in food prep assignments during off-peak periods as needed.
- Open and close your station properly and follow the checklists. Assist others in opening and closing the kitchen.
- Function in a fast-paced high pressure busy environment as part of a team.
- Assist in an entire team effort and be respectful of peers and co-workers.
- Conduct yourself (act and dress) professionally at all times.

Qualifications and Education Requirements:

- Minimum age 16.
- Ability to be organized in a changing and quick paced environment.
- Ability to maintain a calm professional demeanor during periods of uncertainty and crisis.
- Ability to stand during entire shift.
- Frequent exposure to smoke, steam, high temperatures.
- Strong communication skills.
- A team player.

Job Title: Kitchen Assistant

Job Description

Prepare milk shakes, smoothies, lemonade and iced tea, maintain soda inventories and assist in the kitchen staff as needed.

Responsibilities:

- Understand, comply and practice safe food handling when performing duties.
- Prepare all drinks to standards and procedures in a timely manner.
- Properly prepare, wash, clean, store and label all food items for food safety and shelf life standards.
- Maintain a clean sanitary workstation area including all equipment, utensils, tables, shelves and refrigeration.
- Clean, organize, and maintain refrigerators, cooler drawers, and related prep and dry storage areas.
- Keep inventory of all essential items and stock/restock food products at all times to assure smooth service.
- Follow recipes, portion control and presentation set.
- Assist in food prep assignments during off-peak periods as needed.
- Open and close your station properly and follow the checklists. Assists others in opening and closing the kitchen.
- Function in a fast-paced high pressure busy environment as part of a team.
- Assist in an entire team effort and be respectful of peers and co-workers.
- Conduct yourself (act and dress) professionally at all times.

Qualifications and Education Requirements:

- Minimum age 15.
- Ability to be organized in a changing and quick paced environment.
- Ability to maintain a calm professional demeanor during periods of uncertainty and crisis.
- Ability to stand during entire shift.
- Strong communication skills.
- A team player.



Job Title: Prep Cook

Job Description:

Assist the Grill Cook in the preparation of food items to be grilled and preparation of non-grilled items

according to the set standards.

Responsibilities:

- Understand, comply and practice safe food handling when performing duties.
- Prepare food items, including those which require preparation on the grill or oven, to standards and procedures in a timely manner.
- Properly prepare, wash, clean, store and label all food items for food safety and shelf life standards.
- Maintain a clean sanitary workstation area including utensils, tables, shelves and refrigeration.
- Clean, organize, and maintain refrigerators, cooler drawers, and related prep and dry storage areas.
- Keep inventory of all essential items and stock/restock food products at all times to assure smooth service.
- Follow recipes, portion control and presentation set.
- Assist in food prep assignments during off-peak periods as needed.
- Open and close your station properly and follow the checklist. Assist others in opening and closing the kitchen.
- Function in a fast-paced high pressure busy environment as part of a team.
- Assist in an entire team effort and be respectful of peers and co-workers.
- Conduct yourself (act and dress) professionally at all times.

Requirements:

- Minimum age 16.
- Ability to be organized in a changing and quick paced environment.
- Ability to maintain a calm professional demeanor during periods of uncertainty and crisis.
- Ability to stand during entire shift.
- Strong communication skills.
- A team player.



Job Title: Cashier

Job Description:

Process all order transactions accurately and efficiently in accordance with established policies and

and procedures. Maintain a pleasant professional demeanor at all times.

Responsibilities:

- Understand, comply and practice safe food handling when performing duties.
- Greet and pleasantly deal with customers to ensure satisfaction.
- Accurately and thoroughly enter orders and complete payment transactions with customers.
- Issue receipts, refunds, change or tickets as needed.
- Redeem vouchers and coupons.
- Resolve customer complaints, guide them and provide relevant information.
- Maintain a clean, sanitary and tidy work environment.
- Keep inventory of all essential items and stock/restock items at all times to assure smooth service.
- Assist in food prep assignments during off-peak periods as needed.
- Open and close station properly following checklists. Assist others in opening and closing kitchen.
- Function in a fast-paced high pressure busy environment as part of a team.
- Assist in an entire team effort and be respectful of peers and co-workers.
- Conduct yourself (act and dress) professionally at all times.

Qualifications and Education Requirements:

- Minimum age 16.
- Basic PC knowledge and familiarity with electronic equipment (@ cash register, ticket printer, internet, etc.).
- Ability to be organized in a changing environment.
- Ability to maintain a calm professional demeanor during periods of uncertainty and crisis.
- Ability to stand during entire shift.
- Attention to detail and mathematical skills.
- Customer satisfaction-oriented.
- Strong communication skills.
- A team player.



Employee's Withholding Certificate

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

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

2025

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

TIP: Consider using the estimator at www.irs.gov/W4App to determine the most accurate withholding for the rest of the year if: you are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

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

Step 2: Multiple Jobs or Spouse Works

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

Do **only one** of the following.

(a) Use the estimator at www.irs.gov/W4App for the most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; **or**

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

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate

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

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

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

| | | | |
|-----------------------|-----------------------------------|--------------------------------|--|
| Employers Only | Employer's name and address _____ | First date of employment _____ | Employer identification number (EIN) _____ |
|-----------------------|-----------------------------------|--------------------------------|--|

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

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

Purpose of Form

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

Exemption from withholding. You may claim exemption from withholding for 2025 if you meet both of the following conditions: you had no federal income tax liability in 2024 **and** you expect to have no federal income tax liability in 2025. You had no federal income tax liability in 2024 if (1) your total tax on line 24 on your 2024 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2025 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 17, 2026.

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

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

1. Are submitting this form after the beginning of the year;
2. Expect to work only part of the year;
3. Have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), or number of dependents, or changes in your deductions or credits;
4. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
5. Prefer the most accurate withholding for multiple job situations.

TIP: Have your most recent pay stub(s) from this year available when using the estimator to account for federal income tax that has already been withheld this year. At the beginning of next year, use the estimator again to recheck your withholding.

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

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

Specific Instructions

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

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work. Submit a separate Form W-4 for each job.

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

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



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

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

Step 4 (optional).

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

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2025 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

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

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



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

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

- 1 Two jobs. If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3
2 Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a
b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b
c Add the amounts from lines 2a and 2b and enter the result on line 2c
3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc.
4 Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (along with any other additional amount you want withheld)

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



- 1 Enter an estimate of your 2025 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income
2 Enter: { \$30,000 if you're married filing jointly or a qualifying surviving spouse; \$22,500 if you're head of household; \$15,000 if you're single or married filing separately }
3 If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-"
4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information
5 Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4

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

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

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

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

Married Filing Jointly or Qualifying Surviving Spouse

| Higher Paying Job Annual Taxable Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary | | | | | | | | | | | |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| | \$0 - 9,999 | \$10,000 - 19,999 | \$20,000 - 29,999 | \$30,000 - 39,999 | \$40,000 - 49,999 | \$50,000 - 59,999 | \$60,000 - 69,999 | \$70,000 - 79,999 | \$80,000 - 89,999 | \$90,000 - 99,999 | \$100,000 - 109,999 | \$110,000 - 120,000 |
| \$0 - 9,999 | \$0 | \$0 | \$700 | \$850 | \$910 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,020 |
| \$10,000 - 19,999 | 0 | 700 | 1,700 | 1,910 | 2,110 | 2,220 | 2,220 | 2,220 | 2,220 | 2,220 | 2,220 | 3,220 |
| \$20,000 - 29,999 | 700 | 1,700 | 2,760 | 3,110 | 3,310 | 3,420 | 3,420 | 3,420 | 3,420 | 3,420 | 4,420 | 5,420 |
| \$30,000 - 39,999 | 850 | 1,910 | 3,110 | 3,460 | 3,660 | 3,770 | 3,770 | 3,770 | 3,770 | 4,770 | 5,770 | 6,770 |
| \$40,000 - 49,999 | 910 | 2,110 | 3,310 | 3,660 | 3,860 | 3,970 | 3,970 | 3,970 | 4,970 | 5,970 | 6,970 | 7,970 |
| \$50,000 - 59,999 | 1,020 | 2,220 | 3,420 | 3,770 | 3,970 | 4,080 | 4,080 | 5,080 | 6,080 | 7,080 | 8,080 | 9,080 |
| \$60,000 - 69,999 | 1,020 | 2,220 | 3,420 | 3,770 | 3,970 | 4,080 | 5,080 | 6,080 | 7,080 | 8,080 | 9,080 | 10,080 |
| \$70,000 - 79,999 | 1,020 | 2,220 | 3,420 | 3,770 | 3,970 | 5,080 | 6,080 | 7,080 | 8,080 | 9,080 | 10,080 | 11,080 |
| \$80,000 - 99,999 | 1,020 | 2,220 | 3,420 | 4,620 | 5,820 | 6,930 | 7,930 | 8,930 | 9,930 | 10,930 | 11,930 | 12,930 |
| \$100,000 - 149,999 | 1,870 | 4,070 | 6,270 | 7,620 | 8,820 | 9,930 | 10,930 | 11,930 | 12,930 | 14,010 | 15,210 | 16,410 |
| \$150,000 - 239,999 | 1,870 | 4,240 | 6,640 | 8,190 | 9,590 | 10,890 | 12,090 | 13,290 | 14,490 | 15,690 | 16,890 | 18,090 |
| \$240,000 - 259,999 | 2,040 | 4,440 | 6,840 | 8,390 | 9,790 | 11,100 | 12,300 | 13,500 | 14,700 | 15,900 | 17,100 | 18,300 |
| \$260,000 - 279,999 | 2,040 | 4,440 | 6,840 | 8,390 | 9,790 | 11,100 | 12,300 | 13,500 | 14,700 | 15,900 | 17,100 | 18,300 |
| \$280,000 - 299,999 | 2,040 | 4,440 | 6,840 | 8,390 | 9,790 | 11,100 | 12,300 | 13,500 | 14,700 | 15,900 | 17,100 | 18,300 |
| \$300,000 - 319,999 | 2,040 | 4,440 | 6,840 | 8,390 | 9,790 | 11,100 | 12,300 | 13,500 | 14,700 | 15,900 | 17,170 | 19,170 |
| \$320,000 - 364,999 | 2,040 | 4,440 | 6,840 | 8,390 | 9,790 | 11,100 | 12,470 | 14,470 | 16,470 | 18,470 | 20,470 | 22,470 |
| \$365,000 - 524,999 | 2,790 | 6,290 | 9,790 | 12,440 | 14,940 | 17,350 | 19,650 | 21,950 | 24,250 | 26,550 | 28,850 | 31,150 |
| \$525,000 and over | 3,140 | 6,840 | 10,540 | 13,390 | 16,090 | 18,700 | 21,200 | 23,700 | 26,200 | 28,700 | 31,200 | 33,700 |

Single or Married Filing Separately

| Higher Paying Job Annual Taxable Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary | | | | | | | | | | | |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| | \$0 - 9,999 | \$10,000 - 19,999 | \$20,000 - 29,999 | \$30,000 - 39,999 | \$40,000 - 49,999 | \$50,000 - 59,999 | \$60,000 - 69,999 | \$70,000 - 79,999 | \$80,000 - 89,999 | \$90,000 - 99,999 | \$100,000 - 109,999 | \$110,000 - 120,000 |
| \$0 - 9,999 | \$200 | \$850 | \$1,020 | \$1,020 | \$1,020 | \$1,370 | \$1,870 | \$1,870 | \$1,870 | \$1,870 | \$1,870 | \$2,040 |
| \$10,000 - 19,999 | 850 | 1,700 | 1,870 | 1,870 | 2,220 | 3,220 | 3,720 | 3,720 | 3,720 | 3,720 | 3,890 | 4,090 |
| \$20,000 - 29,999 | 1,020 | 1,870 | 2,040 | 2,390 | 3,390 | 4,390 | 4,890 | 4,890 | 4,890 | 5,060 | 5,260 | 5,460 |
| \$30,000 - 39,999 | 1,020 | 1,870 | 2,390 | 3,390 | 4,390 | 5,390 | 5,890 | 5,890 | 6,060 | 6,260 | 6,460 | 6,660 |
| \$40,000 - 59,999 | 1,220 | 3,070 | 4,240 | 5,240 | 6,240 | 7,240 | 7,880 | 8,080 | 8,280 | 8,480 | 8,680 | 8,880 |
| \$60,000 - 79,999 | 1,870 | 3,720 | 4,890 | 5,890 | 7,030 | 8,230 | 8,930 | 9,130 | 9,330 | 9,530 | 9,730 | 9,930 |
| \$80,000 - 99,999 | 1,870 | 3,720 | 5,030 | 6,230 | 7,430 | 8,630 | 9,330 | 9,530 | 9,730 | 9,930 | 10,130 | 10,580 |
| \$100,000 - 124,999 | 2,040 | 4,090 | 5,460 | 6,660 | 7,860 | 9,060 | 9,760 | 9,960 | 10,160 | 10,950 | 11,950 | 12,950 |
| \$125,000 - 149,999 | 2,040 | 4,090 | 5,460 | 6,660 | 7,860 | 9,060 | 9,950 | 10,950 | 11,950 | 12,950 | 13,950 | 14,950 |
| \$150,000 - 174,999 | 2,040 | 4,090 | 5,460 | 6,660 | 8,450 | 10,450 | 11,950 | 12,950 | 13,950 | 15,080 | 16,380 | 17,680 |
| \$175,000 - 199,999 | 2,040 | 4,290 | 6,450 | 8,450 | 10,450 | 12,450 | 13,950 | 15,230 | 16,530 | 17,830 | 19,130 | 20,430 |
| \$200,000 - 249,999 | 2,720 | 5,570 | 7,900 | 10,200 | 12,500 | 14,800 | 16,600 | 17,900 | 19,200 | 20,500 | 21,800 | 23,100 |
| \$250,000 - 399,999 | 2,970 | 6,120 | 8,590 | 10,890 | 13,190 | 15,490 | 17,290 | 18,590 | 19,890 | 21,190 | 22,490 | 23,790 |
| \$400,000 - 449,999 | 2,970 | 6,120 | 8,590 | 10,890 | 13,190 | 15,490 | 17,290 | 18,590 | 19,890 | 21,190 | 22,490 | 23,790 |
| \$450,000 and over | 3,140 | 6,490 | 9,160 | 11,660 | 14,160 | 16,660 | 18,660 | 20,160 | 21,660 | 23,160 | 24,660 | 26,160 |

Head of Household

| Higher Paying Job Annual Taxable Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary | | | | | | | | | | | |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| | \$0 - 9,999 | \$10,000 - 19,999 | \$20,000 - 29,999 | \$30,000 - 39,999 | \$40,000 - 49,999 | \$50,000 - 59,999 | \$60,000 - 69,999 | \$70,000 - 79,999 | \$80,000 - 89,999 | \$90,000 - 99,999 | \$100,000 - 109,999 | \$110,000 - 120,000 |
| \$0 - 9,999 | \$0 | \$450 | \$850 | \$1,000 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,870 | \$1,870 | \$1,870 | \$1,890 |
| \$10,000 - 19,999 | 450 | 1,450 | 2,000 | 2,200 | 2,220 | 2,220 | 2,220 | 3,180 | 4,070 | 4,070 | 4,090 | 4,290 |
| \$20,000 - 29,999 | 850 | 2,000 | 2,600 | 2,800 | 2,820 | 2,820 | 3,780 | 4,780 | 5,670 | 5,690 | 5,890 | 6,090 |
| \$30,000 - 39,999 | 1,000 | 2,200 | 2,800 | 3,000 | 3,020 | 3,980 | 4,980 | 5,980 | 6,890 | 7,090 | 7,290 | 7,490 |
| \$40,000 - 59,999 | 1,020 | 2,220 | 2,820 | 3,830 | 4,850 | 5,850 | 6,850 | 8,050 | 9,130 | 9,330 | 9,530 | 9,730 |
| \$60,000 - 79,999 | 1,020 | 3,030 | 4,630 | 5,830 | 6,850 | 8,050 | 9,250 | 10,450 | 11,530 | 11,730 | 11,930 | 12,130 |
| \$80,000 - 99,999 | 1,870 | 4,070 | 5,670 | 7,060 | 8,280 | 9,480 | 10,680 | 11,880 | 12,970 | 13,170 | 13,370 | 13,570 |
| \$100,000 - 124,999 | 1,950 | 4,350 | 6,150 | 7,550 | 8,770 | 9,970 | 11,170 | 12,370 | 13,450 | 13,650 | 14,650 | 15,650 |
| \$125,000 - 149,999 | 2,040 | 4,440 | 6,240 | 7,640 | 8,860 | 10,060 | 11,260 | 12,860 | 14,740 | 15,740 | 16,740 | 17,740 |
| \$150,000 - 174,999 | 2,040 | 4,440 | 6,240 | 7,640 | 8,860 | 10,860 | 12,860 | 14,860 | 16,740 | 17,740 | 18,940 | 20,240 |
| \$175,000 - 199,999 | 2,040 | 4,440 | 6,640 | 8,840 | 10,860 | 12,860 | 14,860 | 16,910 | 19,090 | 20,390 | 21,690 | 22,990 |
| \$200,000 - 249,999 | 2,720 | 5,920 | 8,520 | 10,960 | 13,280 | 15,580 | 17,880 | 20,180 | 22,360 | 23,660 | 24,960 | 26,260 |
| \$250,000 - 449,999 | 2,970 | 6,470 | 9,370 | 11,870 | 14,190 | 16,490 | 18,790 | 21,090 | 23,280 | 24,580 | 25,880 | 27,180 |
| \$450,000 and over | 3,140 | 6,840 | 9,940 | 12,640 | 15,160 | 17,660 | 20,160 | 22,660 | 25,050 | 26,550 | 28,050 | 29,550 |

FORM VA-4

COMMONWEALTH OF VIRGINIA DEPARTMENT OF TAXATION PERSONAL EXEMPTION WORKSHEET

(See back for instructions)

1. If you wish to claim yourself, write "1"
2. If you are married and your spouse is not claimed on his or her own certificate, write "1"
3. Write the number of dependents you will be allowed to claim on your income tax return (do not include your spouse).....
4. Subtotal Personal Exemptions (add lines 1 through 3).....
5. Exemptions for age
 - (a) If you will be 65 or older on January 1, write "1"
 - (b) If you claimed an exemption on line 2 and your spouse will be 65 or older on January 1, write "1"
6. Exemptions for blindness
 - (a) If you are legally blind, write "1"
 - (b) If you claimed an exemption on line 2 and your spouse is legally blind, write "1"
7. Subtotal exemptions for age and blindness (add lines 5 through 6).....
8. Total of Exemptions - add line 4 and line 7

Detach here and give the certificate to your employer. Keep the top portion for your records

FORM VA-4 EMPLOYEE'S VIRGINIA INCOME TAX WITHHOLDING EXEMPTION CERTIFICATE

| | | | |
|-----------------------------|-------|----------|--|
| Your Social Security Number | Name | | |
| Street Address | | | |
| City | State | Zip Code | |

COMPLETE THE APPLICABLE LINES BELOW

1. If subject to withholding, enter the number of exemptions claimed on:
 - (a) Subtotal of Personal Exemptions - line 4 of the Personal Exemption Worksheet.....
 - (b) Subtotal of Exemptions for Age and Blindness line 7 of the Personal Exemption Worksheet
 - (c) Total Exemptions - line 8 of the Personal Exemption Worksheet.....
2. Enter the amount of additional withholding requested (see instructions).....
3. I certify that I am not subject to Virginia withholding. I meet the conditions set forth in the instructions (check here)
4. I certify that I am not subject to Virginia withholding. I meet the conditions set forth Under the Service member Civil Relief Act, as amended by the Military Spouses Residency Relief Act (check here)

Signature _____ Date _____

EMPLOYER: Keep exemption certificates with your records. If you believe the employee has claimed too many exemptions, notify the Department of Taxation, P.O. Box 1115, Richmond, Virginia 23218-1115, telephone (804) 367-8037. Note: Employers may establish a system to electronically receive Forms VA-4 from employees, provided the system meets Internal Revenue Service requirements as specified in § 31.3402(f)(5)-1(c) of the Treasury Regulations (26 CFR).

FORM VA-4 INSTRUCTIONS

Use this form to notify your employer whether you are subject to Virginia income tax withholding and how many exemptions you are allowed to claim. You must file this form with your employer when your employment begins. If you do not file this form, your employer must withhold Virginia income tax as if you had no exemptions.

PERSONAL EXEMPTION WORKSHEET

You may not claim more personal exemptions on form VA-4 than you are allowed to claim on your income tax return unless you have received written permission to do so from the Department of Taxation.

Line 1. You may claim an exemption for yourself.

Line 2. You may claim an exemption for your spouse if he or she is not already claimed on his or her own certificate.

Line 3. Enter the number of dependents you are allowed to claim on your income tax return.

NOTE: A spouse is not a dependent.

Line 5. If you will be age 65 or over by January 1, you may claim one exemption on Line 5(a). If you claim an exemption for your spouse on Line 2, and your spouse will also be age 65 or over by January 1, you may claim an additional exemption on Line 5(b).

Line 6. If you are legally blind, you may claim an exemption on Line 6(a). If you claimed an exemption for your spouse on Line 2, and your spouse is legally blind, you may claim an exemption on Line 6(b).

FORM VA-4

Be sure to enter your social security number, name and address in the spaces provided.

Line 1. If you are subject to withholding, enter the number of exemptions from:

- (a) Subtotal of Personal Exemptions - line 4 of the Personal Exemption Worksheet
- (b) Subtotal of Exemptions for Age and Blindness - line 7 of the Personal Exemption Worksheet
- (c) Total Exemptions - line 8 of the Personal Exemption Worksheet

Line 2. If you wish to have additional tax withheld, and your employer has agreed to do so, enter the amount of additional tax on this line.

Line 3. If you are not subject to Virginia withholding, check the box on this line. You are not subject to withholding if you meet any one of the conditions listed below. Form VA-4 must be filed with your employer for each calendar year for which you claim exemption from Virginia withholding.

- (a) You had no liability for Virginia income tax last year and you do not expect to have any liability for this year.
- (b) You expect your Virginia adjusted gross income to be less than the amount shown below for your filing status:

| | Taxable Years 2005, 2006 and 2007 | Taxable Years 2008 and 2009 | Taxable Years 2010 and 2011 | Taxable Years 2012 and Beyond |
|--------------------------------------|---|-----------------------------------|-----------------------------------|-------------------------------------|
| Single | \$7,000 | \$11,250 | \$11,650 | \$11,950 |
| Married | \$14,000 | \$22,500 | \$23,300 | \$23,900 |
| Married, filing a separate return | \$7,000 | \$11,250 | \$11,650 | \$11,950 |

- (c) You live in Kentucky or the District of Columbia and commute on a daily basis to your place of employment in Virginia.
- (d) You are a domiciliary or legal resident of Maryland, Pennsylvania or West Virginia whose only Virginia source income is from salaries and wages and such salaries and wages are subject to income taxation by your state of domicile.

Line 4. Under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act, you may be exempt from Virginia income tax on your wages if (i) your spouse is a member of the armed forces present in Virginia in compliance with military orders; (ii) you are present in Virginia solely to be with your spouse; and (iii) you maintain your domicile in another state. If you claim exemption under the SCRA check the box on Line 4 and attach a copy of your spousal military identification card to Form VA-4.