



Seasonal Employment Packet

Welcome to the City of Avon Lake. Before you start your new seasonal position with the Recreation Department, you will need to review and complete the following documents to start your payroll onboarding process.

COMPLETE, SIGN, AND PRINT THE FOLLOWING DOCUMENTS (print single-sided only:)

- **IRS Form W-4 "Employee's Withholding Certificate"** – [Download Fillable PDF](#)
- **Ohio Department of Taxation Form IT-4 "Employee's Withholding Exemption Certificate"** – [Download Fillable PDF](#)
- **City of Avon Lake "Authorization Agreement for Direct Deposits"** – You must include documentation from your financial institution that includes your name, account number, and routing number.
- **Form SSA-1945 - Social Security Administration's Statement Concerning Your Employment in a Job Not Covered by Social Security** – Employment with the City of Avon Lake is not covered by Social Security.
- **Employee Emergency Contact Form**
- **Acknowledgement of the Ohio Auditor of State's Fraud Reporting & Training**
- **Acknowledgement of the City of Avon Lake's Worker's Compensation Policy**
- **Ohio Public Employees Retirement System (OPERS) Form**
- **Equal Employment Opportunity (EEO) Self-Identification Form**
- **Department of Homeland Security Form I-9 "Employment Eligibility Verification"** – This form is not included in this packet. Visit <https://www.uscis.gov> to download a copy of this form. It is an important document that provides proof of citizenship, so please make sure you bring clear copies of all required documents. The City of Avon Lake required either one (1) item listed in List A on the I-9 form, or one (1) item from List B and one (1) from List C.
- **Acknowledgement of the City of Avon Lake's Anti-Sexual Abuse & Molestation Policy**
- **Work Permit** – If you are 15 years old, or if you are 16-17 years old and working during the school year, you will need to provide a completed work permit. This form is not included in this packet. Contact your high school guidance office for more information.

REVIEW THE FOLLOWING DOCUMENT:

- **eSuite Access for Payroll Information** – This document provides instructions for accessing your check stubs through eSuite.

Please drop off your completed Season Employment Packet at the Recreation Department located at Avon Lake City Hall, 150 Avon Belden Road. Offices are open Monday through Friday, 8:30 a.m. to 4:30 p.m.

Questions? Call 440-930-4130 or email ALRec@avonlake.org.

Employee's Withholding Certificate

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

OMB No. 1545-0074

2026

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

Step 1: Enter Personal Information	(a) First name and middle initial	Last name	(b) Social security number
	Address		Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying 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.)		
	Caution: To claim certain credits or deductions on your tax return, you (and/or your spouse if married filing jointly) are required to have a social security number valid for employment. See page 2 for more information.		

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 Step 2(b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, Step 2(b) is more accurate <input type="checkbox"/>		

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):			3 \$
	(a) Multiply the number of qualifying children under age 17 by \$2,200	3(a) \$		
	(b) Multiply the number of other dependents by \$500	3(b) \$		
Add the amounts from Steps 3(a) and 3(b), plus the amount for other credits. Enter the total here				
Step 4: 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. Use the Deductions Worksheet on page 4 to determine the amount of deductions you may claim, which will reduce your withholding. (If you skip this line, your withholding will be based on the standard deduction.) Enter the result here			
	(c) Extra withholding. Enter any additional tax you want withheld each pay period			

Exempt from withholding	I claim exemption from withholding for 2026, and I certify that I meet both of the conditions for exemption for 2026. See <i>Exemption from withholding</i> on page 2. I understand I will need to submit a new Form W-4 for 2027 . <input type="checkbox"/>		
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 2026 if you meet both of the following conditions: you had no federal income tax liability in 2025 and you expect to have no federal income tax liability in 2026. You had no federal income tax liability in 2025 if (1) your total tax on line 24 on your 2025 Form 1040 or 1040-SR is zero (or less than the sum of lines 27a, 28, 29, and 30), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2026 tax return. To claim exemption from withholding, certify that you meet both of the conditions by checking the box in the *Exempt from withholding* section. 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 16, 2027.

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 of tax withheld 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 (and/or your spouse if married filing jointly) must have the required social security number to claim certain credits. 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.

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 15, if you expect to claim deductions other than the basic standard deduction on your 2026 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for qualified tips, overtime compensation, and passenger vehicle loan interest; student loan interest; IRAs; and seniors. You (and/or your spouse if married filing jointly) must have the required social security number to claim certain deductions. For additional eligibility requirements, see Pub. 501.

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 when you file your tax return.

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 **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 5. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3

1 \$ _____

2 Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.

a Find the amount from the appropriate table on page 5 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a

2a \$ _____

b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 5 and enter this amount on line 2b

2b \$ _____

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

2c \$ _____

3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc.

3 _____

4 Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (plus any other additional amount you want withheld)

4 \$ _____

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



See the Instructions for Schedule 1-A (Form 1040) for more information about whether you qualify for the deductions on lines 1a, 1b, 1c, 3a, and 3b.

1	Deductions for qualified tips, overtime compensation, and passenger vehicle loan interest.	1a \$ _____
a	Qualified tips. If your total income is less than \$150,000 (\$300,000 if married filing jointly), enter an estimate of your qualified tips up to \$25,000	1a \$ _____
b	Qualified overtime compensation. If your total income is less than \$150,000 (\$300,000 if married filing jointly), enter an estimate of your qualified overtime compensation up to \$12,500 (\$25,000 if married filing jointly) of the "and-a-half" portion of time-and-a-half compensation	1b \$ _____
c	Qualified passenger vehicle loan interest. If your total income is less than \$100,000 (\$200,000 if married filing jointly), enter an estimate of your qualified passenger vehicle loan interest up to \$10,000	1c \$ _____
2	Add lines 1a, 1b, and 1c. Enter the result here	2 \$ _____
3	Seniors age 65 or older. If your total income is less than \$75,000 (\$150,000 if married filing jointly):	3a \$ _____
a	Enter \$6,000 if you are age 65 or older before the end of the year	3a \$ _____
b	Enter \$6,000 if your spouse is age 65 or older before the end of the year and has a social security number valid for employment	3b \$ _____
4	Add lines 3a and 3b. Enter the result here	4 \$ _____
5	Enter an estimate of your student loan interest, deductible IRA contributions, educator expenses, alimony paid, and certain other adjustments from Schedule 1 (Form 1040), Part II. See Pub. 505 for more information	5 \$ _____
6	Itemized deductions. Enter an estimate of your 2026 itemized deductions from Schedule A (Form 1040). Such deductions may include qualifying:	6a \$ _____
a	Medical and dental expenses. Enter expenses in excess of 7.5% (0.075) of your total income	6a \$ _____
b	State and local taxes. If your total income is less than \$505,000 (\$252,500 if married filing separately), enter state and local taxes paid up to \$40,400 (\$20,200 if married filing separately)	6b \$ _____
c	Home mortgage interest. If your home acquisition debt is less than \$750,000 (\$375,000 if married filing separately), enter your home mortgage interest expense (including mortgage insurance premiums)	6c \$ _____
d	Gifts to charities. Enter contributions in excess of 0.5% (0.005) of your total income	6d \$ _____
e	Other itemized deductions. Enter the amount for other itemized deductions	6e \$ _____
7	Add lines 6a, 6b, 6c, 6d, and 6e. Enter the result here	7 \$ _____
8	Limitation on itemized deductions.	8a \$ _____
a	Enter your total income	8a \$ _____
b	Subtract line 4 from line 8a. If line 4 is greater than line 8a, enter -0- here and on line 10. Skip line 9	8b \$ _____
9	Enter: { • \$768,700 if you're married filing jointly or a qualifying surviving spouse • \$640,600 if you're single or head of household • \$384,350 if you're married filing separately }	9 \$ _____
10	If line 9 is greater than line 8b, enter the amount from line 7. Otherwise, multiply line 7 by 94% (0.94) and enter the result here	10 \$ _____
11	Standard deduction.	11 \$ _____
Enter:	{ • \$32,200 if you're married filing jointly or a qualifying surviving spouse • \$24,150 if you're head of household • \$16,100 if you're single or married filing separately }	11 \$ _____
12	Cash gifts to charities. If you take the standard deduction, enter cash contributions up to \$1,000 (\$2,000 if married filing jointly)	12 \$ _____
13	Add lines 11 and 12. Enter the result here	13 \$ _____
14	If line 10 is greater than line 13, subtract line 11 from line 10 and enter the result here. If line 13 is greater than line 10, enter the amount from line 12	14 \$ _____
15	Add lines 2, 4, 5, and 14. Enter the result here and in Step 4(b) of Form W-4	15 \$ _____

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	\$480	\$850	\$850	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020
\$10,000 - 19,999	0	480	1,480	1,850	2,050	2,220	2,220	2,220	2,220	2,220	2,220	2,620
\$20,000 - 29,999	480	1,480	2,480	3,050	3,250	3,420	3,420	3,420	3,420	3,420	3,820	4,820
\$30,000 - 39,999	850	1,850	3,050	3,620	3,820	3,990	3,990	3,990	3,990	4,390	5,390	6,390
\$40,000 - 49,999	850	2,050	3,250	3,820	4,020	4,190	4,190	4,190	4,590	5,590	6,590	7,590
\$50,000 - 59,999	1,020	2,220	3,420	3,990	4,190	4,360	4,360	4,760	5,760	6,760	7,760	8,760
\$60,000 - 69,999	1,020	2,220	3,420	3,990	4,190	4,360	4,760	5,760	6,760	7,760	8,760	9,760
\$70,000 - 79,999	1,020	2,220	3,420	3,990	4,190	4,760	5,760	6,760	7,760	8,760	9,760	10,760
\$80,000 - 99,999	1,020	2,220	3,420	4,240	5,440	6,610	7,610	8,610	9,610	10,610	11,610	12,610
\$100,000 - 149,999	1,870	4,070	6,270	7,840	9,040	10,210	11,210	12,210	13,210	14,210	15,360	16,560
\$150,000 - 239,999	1,870	4,100	6,500	8,270	9,670	11,040	12,240	13,440	14,640	15,840	17,040	18,240
\$240,000 - 319,999	2,040	4,440	6,840	8,610	10,010	11,380	12,580	13,780	14,980	16,180	17,380	18,580
\$320,000 - 364,999	2,040	4,440	6,840	8,610	10,010	11,380	12,580	13,860	15,860	17,860	19,860	21,860
\$365,000 - 524,999	2,720	5,920	9,390	12,260	14,760	17,230	19,530	21,830	24,130	26,430	28,730	31,030
\$525,000 and over	3,140	6,840	10,540	13,610	16,310	18,980	21,480	23,980	26,480	28,980	31,480	33,990

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	\$90	\$850	\$1,020	\$1,020	\$1,020	\$1,070	\$1,870	\$1,870	\$1,870	\$1,870	\$1,870	\$1,970
\$10,000 - 19,999	850	1,780	1,980	1,980	2,030	3,030	3,830	3,830	3,830	3,830	3,930	4,130
\$20,000 - 29,999	1,020	1,980	2,180	2,230	3,230	4,230	5,030	5,030	5,030	5,130	5,330	5,530
\$30,000 - 39,999	1,020	1,980	2,230	3,230	4,230	5,230	6,030	6,030	6,130	6,330	6,530	6,730
\$40,000 - 59,999	1,020	2,880	4,080	5,080	6,080	7,080	7,950	8,150	8,350	8,550	8,750	8,950
\$60,000 - 79,999	1,870	3,830	5,030	6,030	7,100	8,300	9,300	9,500	9,700	9,900	10,100	10,300
\$80,000 - 99,999	1,870	3,830	5,100	6,300	7,500	8,700	9,700	9,900	10,100	10,300	10,500	10,700
\$100,000 - 124,999	2,030	4,190	5,590	6,790	7,990	9,190	10,190	10,390	10,590	10,940	11,940	12,940
\$125,000 - 149,999	2,040	4,200	5,600	6,800	8,000	9,200	10,200	10,950	11,950	12,950	13,950	14,950
\$150,000 - 174,999	2,040	4,200	5,600	6,800	8,150	10,150	11,950	12,950	13,950	14,950	16,170	17,470
\$175,000 - 199,999	2,040	4,200	6,150	8,150	10,150	12,150	13,950	15,020	16,320	17,620	18,920	20,220
\$200,000 - 249,999	2,720	5,680	7,880	10,140	12,440	14,740	16,840	18,140	19,440	20,740	22,040	23,340
\$250,000 - 449,999	2,970	6,230	8,730	11,030	13,330	15,630	17,730	19,030	20,330	21,630	22,930	24,240
\$450,000 and over	3,140	6,600	9,300	11,800	14,300	16,800	19,100	20,600	22,100	23,600	25,100	26,610

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	\$280	\$850	\$950	\$1,020	\$1,020	\$1,020	\$1,020	\$1,560	\$1,870	\$1,870	\$1,870
\$10,000 - 19,999	280	1,280	1,950	2,150	2,220	2,220	2,760	3,760	4,070	4,070	4,210	
\$20,000 - 29,999	850	1,950	2,720	2,920	2,980	3,520	4,520	5,520	5,830	5,980	6,180	
\$30,000 - 39,999	950	2,150	2,920	3,120	3,180	3,720	4,720	5,720	6,720	7,180	7,380	7,580
\$40,000 - 59,999	1,020	2,220	2,980	3,570	4,640	5,640	6,640	7,750	8,950	9,460	9,660	9,860
\$60,000 - 79,999	1,020	2,610	4,370	5,570	6,640	7,750	8,950	10,150	11,350	11,860	12,060	12,260
\$80,000 - 99,999	1,870	4,070	5,830	7,150	8,410	9,610	10,810	12,010	13,210	13,720	13,920	14,120
\$100,000 - 124,999	1,870	4,270	6,230	7,630	8,900	10,100	11,300	12,500	13,700	14,210	14,720	15,720
\$125,000 - 149,999	2,040	4,440	6,400	7,800	9,070	10,270	11,470	12,670	14,580	15,890	16,890	17,890
\$150,000 - 174,999	2,040	4,440	6,400	7,800	9,070	10,580	12,580	14,580	16,580	17,890	18,890	20,170
\$175,000 - 199,999	2,040	4,440	6,400	8,510	10,580	12,580	14,580	16,580	18,710	20,320	21,620	22,920
\$200,000 - 249,999	2,720	5,920	8,680	10,900	13,270	15,570	17,870	20,170	22,470	24,080	25,380	26,680
\$250,000 - 449,999	2,970	6,470	9,540	12,040	14,410	16,710	19,010	21,310	23,610	25,220	26,520	27,820
\$450,000 and over	3,140	6,840	10,110	12,810	15,380	17,880	20,380	22,880	25,380	27,190	28,690	30,190



Employee's Withholding Exemption Certificate

Submit form IT 4 to your employer on or before the start date of employment so your employer will withhold and remit Ohio income tax from your compensation. If applicable, your employer will also withhold school district income tax. You must file an updated IT 4 when any of the information listed below changes (including your marital status or number of dependents). You should contact your employer for instructions on how to complete an updated IT 4. **Your employer may require you to complete this form electronically.**

Section I: Personal Information

Employee Name:	Employee SSN:
Address, city, state, ZIP code:	
School district of residence (See <i>The Finder</i> at tax.ohio.gov):	School district number (#####):

Section II: Claiming Withholding Exemptions

1. Enter "0" if you are a dependent on another individual's Ohio return; otherwise enter "1"
2. Enter "0" if single or if your spouse files a separate Ohio return; otherwise enter "1"
3. Number of dependents
4. Total withholding exemptions (sum of line 1, 2, and 3)
5. Additional Ohio income tax withholding per pay period (optional)\$

Section III: Withholding Waiver

I am not subject to Ohio or school district income tax withholding because (check all that apply):

- I am a full-year resident of Indiana, Kentucky, Michigan, Pennsylvania, or West Virginia.
- I am a resident military servicemember who is stationed outside Ohio on active duty military orders.
- I am a nonresident military servicemember who is stationed in Ohio due to military orders.
- I am a nonresident civilian spouse of a military servicemember and I am present in Ohio solely due to my spouse's military orders.
- I am exempt from Ohio withholding under R.C. 5747.06(A)(1) through (6).

Section IV: Signature (required)

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information is true, correct and complete.

Signature

Date

IT 4 Instructions

Most individuals are subject to Ohio income tax on their wages, salaries, or other compensation. To ensure this tax is paid, employers maintaining an office or transacting business in Ohio must withhold Ohio income tax, and school district income tax if applicable, from each individual who is an employee.

Such employees who are subject to Ohio income tax (and school district income tax, if applicable) should complete sections I, II, and IV of the IT 4 to have their employer withhold the appropriate Ohio taxes from their compensation. If the employee does not complete the IT 4 and return it to his/her employer, the employer:

- Will withhold Ohio tax based on the employee claiming **zero exemptions**, and
- **Will not** withhold school district income tax, even if the employee lives in a taxing school district.

An individual may be subject to an interest penalty for underpayment of estimated taxes (on form IT/SD 2210) based on under-withholding.

Certain employees may be **exempt** from Ohio withholding because their income is not subject to Ohio tax. Such employees should complete sections I, III, and IV of the IT 4 **only**.

The IT 4 does not need to be filed with the Department of Taxation. Your employer must maintain a copy as part of its records.

R.C. 5747.06(A) and Ohio Adm.Code 5703-7-10.

Section I

Enter the four-digit school district number of your primary address. If you do not know your school district of residence or its school district number, use *The Finder* at tax.ohio.gov. You can also verify your school district by contacting your county auditor or county board of elections.

If you move during the tax year, complete an updated IT 4 immediately reflecting your new address and/ or school district of residence.

Section II

Line 1: If you can be claimed on someone else's Ohio income tax return as a dependent, then you are to enter "0" on this line. Everyone else may enter "1".

Line 2: If you are single, enter "0" on this line. If you are married and you and your spouse file separate Ohio Income tax returns as "Married filing Separately" then enter "0" on this line.

Line 3: You are allowed one exemption for each dependent. Your dependents for Ohio income tax purposes are the same as your dependents for federal income tax purposes. See R.C. 5747.01(O).

Line 5: If you expect to owe more Ohio income tax than the amount withheld from your compensation, you can request that your employer withhold an additional amount of Ohio income tax. This amount should be reported in whole dollars.

Note: If you do not request additional withholding from your compensation, you may need to make estimated income tax payments using form IT 1040ES or estimated school district income tax payments using the SD 100ES. Individuals who commonly owe more in Ohio income taxes than what is withheld from their compensation include:

- Spouses who file a joint Ohio income tax return and both report income, and
- Individuals who have multiple jobs, all of which are subject to Ohio withholding.

Section III

This section is for individuals whose income is deductible or excludable from Ohio income tax, and thus employer withholding is not required. Such employee should check the appropriate box to indicate which exemption applies to him/her. Checking the box will cause your employer to not withhold Ohio income tax and/or school district income tax. The exemptions include:

- **Reciprocity Exemption:** If you are a resident of Indiana, Kentucky, Pennsylvania, Michigan or West Virginia and you work in Ohio, you do not owe Ohio income tax on your compensation. Instead, you should have your employer withhold income tax for your resident state. R.C. 5747.05(A)(2).
- **Resident Military Servicemember Exemption:** If you are an Ohio resident and a member of the United States Army, Air Force, Navy, Marine Corps, or Coast Guard (or the reserve components of these branches of the military) or a member of the National Guard, you do not owe Ohio income tax or school district income tax on your active duty military pay and allowances received while stationed outside of Ohio.

This exemption does not apply to compensation for nonactive duty status or received while you are stationed in Ohio.

R.C. 5747.01(A)(21).

- **Nonresident Military Servicemember Exemption:** If you are a nonresident of Ohio and a member of the uniformed services (as defined in 10 U.S.C. §101), you do not owe Ohio income tax or school district income tax on your military pay and allowances.
- **Nonresident Civilian Spouse of a Military Servicemember Exemption:** If you are the civilian spouse of a military servicemember, your pay may be exempt from Ohio income tax and school district income tax if all of the following are true:
 - Your spouse is stationed in Ohio on military orders; and
 - You are present in Ohio solely to be with your spouse.

You **must** provide a copy of the employee's spousal military identification card issued to the employee by the Department of Defense when completing the IT 4.

Note: For more information on taxation of military servicemembers and their civilian spouses, see 50 U.S.C.A. 4001 and tax.ohio.gov/military.

- **Statutory Withholding Exemptions:** Compensation earned in any of the following circumstances is not subject to Ohio income tax or school district income tax withholding:

- Agricultural labor (as defined in 26 U.S.C. §3121(g));
- Domestic service in a private home, local college club, or local chapter of a college fraternity or sorority;
- Services performed by an employee who is regularly employed by an employer to perform such service if she or he earns less than \$300 during a calendar quarter;

- Newspaper or shopping news delivery or distribution directly to a consumer, performed by an individual under the age of 18;
- Services performed for a foreign government or an international organization; and
- Services performed outside the employer's trade or business if paid in any medium other than cash.

*These exemptions are not common.

Note: While the employer is not required to withhold on these amounts, the income is still subject to Ohio income tax and school district income tax (if applicable). As such, you may need to make estimated income tax payments using form IT 1040ES and/or estimated school district income tax payments using form SD 100ES.

See R.C. 5747.06(A)(1) through (6).



City of Avon Lake, Authorization Agreement for Direct Deposits

The City of Avon Lake has mandatory direct deposits for payroll purposes. NOTE: First checks that are issued will be a "live" check; then all subsequent payrolls will be direct deposits. **It is the employee's responsibility to notify Payroll of any changes or banking issues. Employees could be subject to any bank charges issued to the City of Avon Lake for closed or compromised accounts.**

I hereby authorize the City of Avon Lake directly deposit my pay in the bank account(s) listed below in the percentages specified. We allow for multiple account splits – but note that each account needs a separate authorization.

This authorization is to remain in force until the City of Avon Lake has received written authorization from me of its termination or change(s). Also, I hereby grant the City of Avon Lake, Ohio, the right to correct any such electronic funds transfer resulting from an erroneous overpayment by debiting my account to the extent of such overpayment.

Name (PRINT): _____

Signature: _____ **Date:** _____

Account (Select only one option below)

Checking account (Banking information or voided check must be attached, Account MUST be in recipient's name)

OR

Savings (Banking information must be attached; NOTE: verify the ABA routing number from your financial institution **and account must be in recipient's name**)

Please complete the information below, completely (Step # 1 name, Step # 2 amount):

1. **Name of financial institution (required):** _____

Bank Account Number:	
ABA (Routing)Number:	

2. **Amount of pay to be deposited into this account:**

\$ _____ (flat amount) or _____ % (percentage of pay amount)

To view your check stub at any time go to : <https://esuite.avonlake.org/Websites.HR.Portal> - accounts are established within 2-3 weeks of employee start dates.

Statement Concerning Your Employment in a Job Not Covered by Social Security

Employee Name: _____

Employee ID#: SSN: _____

Employer Name: City of Avon Lake _____

Employer ID#: 3008-08 _____

Your earnings from this job are not covered under Social Security (i.e., you will not pay Social Security taxes). This means that you will not earn credits for Social Security retirement or disability benefits in this job. If you retire or become disabled, and you are eligible for a Social Security benefit based on other work, your earnings from this job will not be used to compute your Social Security benefit. In addition, we will not consider these non-covered earnings for the future potential calculation of survivor benefits based on your earnings. Your earnings from this job are subject to Medicare taxes and will count for purposes of the Medicare program. For information on how you may qualify for Social Security benefits, visit www.ssa.gov.

For More Information

Social Security publications and additional information are available at www.ssa.gov. You may also call toll free 1-800-772-1213, or for the deaf or hard of hearing call the TTY number 1-800-325-0778 or contact your local Social Security office.

I certify that I have received Form SSA-1945 and understand that my earnings from this job are not covered under Social Security and will not be used to determine eligibility to or the amount of my potential future Social Security Benefits.

Signature of Employee: _____

Date: _____

Information about Social Security Form SSA-1945 Statement Concerning Your Employment in a Job Not Covered by Social Security

The Social Security Protection Act of 2004, Pub. L. No. 108-203, Section 419 requires State and local government employers to provide a statement to employees hired January 1, 2005, or later in a job not covered under Social Security. Form SSA-1945, **Statement Concerning Your Employment in a Job Not Covered by Social Security**, is the document that employers must use to meet the requirements of the law.

While the earlier version of the SSA-1945 discussed the effect of the Windfall Elimination Provision and/or Government Pension Offset on an employee's potential future benefits, the Social Security Fairness Act (SSFA) of 2023 enacted on January 5, 2025, eliminated the reduction of Social Security benefits under the Windfall Elimination Provision and/or Government Pension Offset for individuals entitled to certain pensions from work not covered by Social Security, starting January 2024. However, this did not remove the requirement for State and local government employers to provide a statement to employees hired January 1, 2005, or later in jobs not covered under Social Security. This version of SSA-1945 explains to an employee that non-covered earnings will not be used to determine eligibility to or calculate the amount of potential future benefits.

Employers must:

- Get the employee's signature on the form
- Give the signed statement and information page to the employee prior to the start of employment
- Submit a copy of the signed form to the pension paying agency.

Social Security will not be setting any additional guidelines for the use of this form.

A fillable, downloadable version of the SSA-1945 is available online at the Social Security website, www.ssa.gov/online/ssa-1945.pdf.



Employee Emergency Contact Form

To complete the form, download it and fill in the PDF or print.

PLEASE PRINT

Name _____
(Last) _____ (First) _____ (Middle) _____

Department _____
(Date) _____

HOME INFORMATION

This information will only be used in case of an emergency.

Home Address _____
(Number) _____ (Street) _____

(City) _____ (State) _____ (Zip Code) _____

Phone Numbers _____
(Home) _____ (Cell) _____

Personal Email _____

PRIMARY EMERGENCY CONTACT

Name _____
(Last) _____ (First) _____ (Middle) _____

Relationship _____

Phone Numbers _____
(Home) _____ (Work) _____ (Cell) _____

Email _____

PLEASE PRINT SINGLE-SIDED ONLY

SECONDARY EMERGENCY CONTACT

Name _____
(Last) _____ (First) _____ (Middle) _____

Relationship _____

Phone Numbers _____
(Home) _____ (Work) _____ (Cell) _____

Email _____

ADDITIONAL INFORMATION (VOLUNTARY)

Allergies (Food, Medication, Insects, etc.)

Medical Alert(s)

OHIO AUDITOR OF STATE KEITH FABER



Auditor of State Bulletin 2024-005

DATE ISSUED: June 27, 2024

TO:
All Public Offices
Community Schools
Independent Public Accountants

FROM:
Keith Faber
Ohio Auditor of State

SUBJECT: Required Fraud Reporting and Training

Background

Ohio Senate Bill 91 of the 135th General Assembly amended Ohio Rev. Code § 4113.52 regarding reporting alleged fraud, theft in office, or misuse or misappropriation of public money, effective March 28, 2024. Separately, Ohio House Bill 33 of the 135th General Assembly amended Ohio Rev. Code § 117.103 regarding training material provided by the Auditor of State (AOS) detailing Ohio's fraud-reporting system and the means of reporting fraud, waste, and abuse.

Ohio Rev. Code § 117.103 - Required Training

Ohio Rev. Code § 117.103 was amended to require the AOS to create training material detailing Ohio's fraud-reporting system and the means of reporting fraud, waste, and abuse. The Department of Administrative Services shall provide the AOS's training material to each state employee, statewide elected official, and member of the general assembly. The AOS shall provide the training material to each employee and elected official of a political subdivision. Current employees and elected officials are required to complete the training within ninety (90) days of the date listed in the table below unless good cause exists for completion at a later date. Additionally, each new employee or elected official shall confirm receipt of this material within thirty (30) days after taking office or beginning employment. The training shall be required every four (4) years for each employee or elected official.

Ohio Revised Code § 117.103 requires the AOS to confirm during the course of an audit, as provided in Ohio Revised Code § 117.11, that public employees and elected officials have been provided material as required. The AOS has updated the model form, originally provided in AOS Bulletin 2022-005, to include acknowledgement the information of the fraud-reporting system was provided as well

as completion of the training provided by the AOS. The form is appended to this Bulletin and can also be found on the AOS website.

The training, created by the AOS, is an on-demand virtual training that employees can self-register for free and will be available on the AOS's Training webpage at: <https://ohioauditor.gov/trainings/fraud.html>. CPE certificates will be provided once the training is viewed. These certificates should be collected from employees and retained for audit.

It is vital that all governmental entities develop a process for communicating the statute, bulletin, and the training material to new employees and elected officials, ensure the training is viewed every four (4) years and maintaining documentation (acknowledgement forms and CPE certificates) for audit. The AOS has created a sample tracking spreadsheet, which is appended to this Bulletin and can be accessed by using this link [Click Here](#), as a best practice/suggested tool for tracking employees and the timing of when they have viewed the required training and the date in which each employee is required to view the training in the future (every 4 years).

Elected officials and employees are required to complete the initial training within the timeline listed below. The training may be viewed earlier than the start date listed; however, must be completed no later than the end date listed by entity type unless good cause exists for completion at a later date.

Entity Type	Start Date	End Date (90 days from start date)
County, City, Village, Township	July 1, 2024	September 28, 2024
State Agency	August 1, 2024	October 29, 2024
Traditional School (<i>including Joint Vocational School Districts, Educational Service Centers, & STEM/STEAM Schools</i>)	September 1, 2024	November 29, 2024
Community School	September 1, 2024	November 29, 2024
All other entities	October 1, 2024	December 29, 2024

Ohio Rev. Code § 4113.52 – Requirement to report Fraud, Theft in Office, Misuse and Misappropriation

This section was amended to require state officials and employees of a state agency, as defined in division (D) of § 121.41 of the Revised Code, to report alleged fraud, theft in office, or misuse or misappropriation of public money to the Inspector General. “State agency” means every organized body, office, or agency established by the laws of the state for the exercise of any function of state government, except it does not include the General Assembly, any court, or the offices of the Secretary of State, Auditor of State, Treasurer of State, or Attorney General.

Officials and employees of the General Assembly, any court, or the offices of the Secretary of State, Auditor of State, Treasurer of State, or Attorney General, all other state officials and employees, and certain other persons in a local public office, are required to report alleged fraud, theft in office, or misuse or misappropriation of public money to the AOS.

With respect to a local public office, the law requires a person who, during the person's term of office or course of employment, becomes aware of fraud, theft in office, or misuse or misappropriation of public money, to timely notify the AOS through the fraud-reporting system or other means, if any of the following apply:

- The person is elected to a local public office
- The person is appointed to or within a local public office
- The person has a fiduciary duty to a local public office
- The person holds a supervisory position within a local public office
- The person is employed in the department or office responsible for processing any revenue or expenses of the local public office.

Exempt from reporting fraud, theft in office, or misuse or misappropriation of public money are prosecuting attorneys, directors of law, village solicitors, or similar chief legal officers of a municipal corporation, or to any employee of the prosecuting attorney, director of law, village solicitor, or similar chief legal officer of a municipal corporation. Persons who serve as or are employed as legal counsel for a local public office or a state agency are also not required to report information if it is gained from any communication received from a client in an attorney-client relationship.

Fraud, Theft in Office, Misappropriation, Misuse, Waste, and Abuse Defined¹

Fraud, for purposes of your reporting obligation, refers to the criminal concept of fraud, which occurs when a person knowingly uses deception to obtain a benefit for himself or another. It can also occur when a person knowingly causes, by deception, some detriment to another. Fraud differs from an unintentional error or mistake, or theft, where there is no knowing use of deception.

Examples of Fraud

- Impersonating a government official to steal cash from a government cash collection point
- Creating fictional invoices and using public funds to pay them to yourself or a friend
- Falsifying timesheets for the purpose of gaining additional compensation or leave time
- Falsifying financial statements to cover up a redirecting of public money to a personal bank account

Examples of Errors/Mistakes

- Posting a receipt for the incorrect amount due to a mathematical error
- Accidentally paying an invoice twice
- Inadvertently calculating utility bills at an old rate
- Collecting the student price for an adult ticket at a school sporting event

Theft in office occurs when a public official commits any theft offense of a property or service owned or offered by a public governmental entity while using the official's office in aid of committing the theft. *See* Ohio Rev. Code § 2921.41. An example of theft in office is using the government's credit card, that you have authority to use only through your position with the government entity, to pay for a new TV at your residence.

¹ AOS uses definitions of waste and abuse in accordance with 2018 *Government Auditing Standards* (as updated in 2021). These definitions are subject to change with subsequent *Government Auditing Standards* revisions.

Misappropriation of public money involves knowingly using public money or public property for an unauthorized, improper, or unlawful purpose to serve a private or personal benefit or interest.

Misuse of public money is knowingly using public money or public property in a manner not authorized by law.

Waste in government occurs when resources are used inefficiently or unnecessarily, resulting in unnecessary costs to taxpayers. Waste can include activities that do not include abuse and does not necessarily involve a violation of law. Rather, waste relates primarily to mismanagement, inappropriate actions, and inadequate oversight. Examples could include making travel choices or making procurement/vendor selections contrary to policies or that are considered unnecessarily extravagant or expensive.

Abuse is behavior that is deficient or improper when compared with behavior that a prudent person would consider reasonable and necessary business practice given the facts and circumstances, but **excludes fraud and noncompliance** with provisions of laws, regulations, contracts, and grant agreements. Abuse also includes misuse of authority or position for personal financial interests or those of an immediate or close family member or business associate. Examples could include creating unneeded overtime, requesting staff to perform personal errands or work tasks for a supervisor or manager, misusing their official position for personal gain.

Ways to Report Fraud, Waste, or Abuse

Officers and employees required by Ohio Rev. Code § 4113.52 to report fraud, theft in office, or the misuse or misappropriation of public money, and those who wish to report waste or abuse, can report to the AOS's Special Investigations Unit in any of the following ways:

- Web: <https://ohioauditor.gov/fraud/default.html>
- Mobile App: *Ohio Stops Fraud* app available on Google Play or Apple App Store
- Phone: 1-866-Fraud-OH (1-866-372-8364)
- Email: FraudOhio@ohioauditor.gov
- US Mail: Ohio Auditor of State's Office
Attn: Special Investigations Unit
65 E. State Street
Columbus, OH 43215

State officials and employees of a state agency, as defined in division (D) of § 121.41 of the Revised Code, should report alleged fraud, theft in office, or misuse or misappropriation of public money to the Inspector General at: <https://watchdog.ohio.gov/file-a-complaint>.

Finally, Ohio Revised Code § 124.341 and § 4113.52 extend whistleblower protections to employees who file a complaint with the AOS fraud-reporting system in certain circumstances.

Questions

If you have any questions regarding the information presented in the Bulletin, please contact the AOS's Special Investigations Unit at (800) 282-0370.

A handwritten signature in black ink that reads "Keith Faber". The signature is fluid and cursive, with "Keith" on the top line and "Faber" on the bottom line.

Keith Faber
Ohio Auditor of State

Acknowledgement of receipt of Auditor of State fraud-reporting system information

Pursuant to Ohio Revised Code Section 117.103(B), the auditor of state shall create training material detailing Ohio's fraud-reporting system and the means of reporting fraud, waste, and abuse. The department of administrative services (DAS) shall provide the auditor of state's training material to each state employee, statewide elected official, and member of the general assembly.

Current employees and elected officials shall complete the training within ninety days of date specified by the auditor of state as noted in Bulletin 2024-005. No exceptions will be allowed unless good cause exists for noncompliance. Each new employee or elected official shall confirm receipt of this material within thirty days after taking office or beginning employment. The training shall be required every four years for each employee or elected official.

By signing below, you are acknowledging both that DAS provided you information about the fraud-reporting system as described by Section 117.103(B) of the Revised Code and that you have completed review of the training material.

I, _____, have been provided and reviewed materials regarding the fraud-reporting system operated by the Ohio Auditor of State's office. I further state that the undersigned signature acknowledges receipt and review of this information.

NAME	TITLE	DEPARTMENT
------	-------	------------

SIGNATURE	DATE
-----------	------

City of Avon Lake – Procedures and Instructions for on-the-job injuries

WORKER'S COMPENSATION

State law provides that every city employee is eligible for Worker's Compensation for injuries arising out of or in the course of his/her employment. Packets containing all forms are available to all departments. Guidelines for administering Worker's Compensation are set forth as follows:

- Should an employee be injured during the course of employment with the City, he/she shall submit an Employee's Report of Incident and Injury form to his/her supervisor by the end of the business day of which such incident occurred.
- The supervisor shall fill out the Supervisor's Investigation Report form and submit it to the human resource department within 24 hours or the next business day following the incident/injury.
- An incident/injury report form and supervisor's investigation report form is to be filled out whether immediate medical treatment is sought or not.
- In the event of a serious injury, the injured employee's supervisor shall notify the Human Resources Department immediately so an investigation can be initiated.
- The Human Resource Director or designee must be advised and continually updated if an employee continues to be absent due to work-related injury. Employees are responsible for providing the Human Resource Director or designee their expected date of return (if known).
- Any document received from the injured employee, his/her physician, hospital of the State, regarding Worker's Compensation claims must be immediately forwarded to the human resource department.

Transitional Work or Light Duty

The City retains the right to provide injured employees with transitional work assignment(s) in place of paid leave, when other work is available and the employee is released by the medical provider for such alternate work. Transitional work will be offered on a case by case basis, and if transitional work is available. If an employee refuses to work a transitional work assignment, that employee will not be eligible for injury leave. Employees will not be eligible to work overtime while working a transitional work assignment.

Injury Leave

Physical injury or illness for purposes of this section shall be defined as an injury or illness compensable under the Workers' Compensation Laws of the State of Ohio.

Any full-time employee who is disabled as a result of a service connected physical injury or illness, that is allowed by the BWC, and certified by the City shall be entitled to receive his/her full salary during such period of disability up to a maximum of 480 working hours (twelve weeks). If the employee is still unable to return to work at the end of the paid injury leave he/she may request a leave without pay. However, no leave hereunder shall exceed a total of six (6) months (this includes the first twelve weeks paid by the City). An employee granted a leave under this section shall continue to be covered under the City's group health and life insurance plans under the same conditions as coverage would have been otherwise provided. Premiums must be submitted to the human resources department by the end of each bi-weekly pay period.

PLEASE PRINT SINGLE-SIDED ONLY

The following conditions will apply to injury leave:

- The employee must see a physician after the injury or illness occurs and follow the City's injury reporting procedure.
- The employee must submit a physician's statement within 24 hours of the appointment to the human resource department. The statement shall include a diagnosis and an estimated return to work date. If the estimated return to work date extends beyond 480 working hours (12 weeks), or if the physician extends the return to work date during the leave, the employee may file for temporary total compensation with the Bureau of Worker's Compensation.
- The employee must complete and sign the Salary Continuation Agreement (C-55) regarding the current worker's compensation claim.
- A worker's compensation claim is considered a Family Medical leave Act (FMLA) qualifying condition, and will be subject to the FMLA policy.
- An employee will not be required to substitute accrued sick, vacation, or compensatory time for any part of an injury leave. While an employee waits for a claim to be approved, they must use sick leave. If an employee does not have any sick leave accrued, they may use other banked time as approved by Human Resources and/or Finance.
- The City reserves the right to obtain a second and, if necessary, a third opinion at its expense, periodic reports on the employee's status and intent to return to work, and a fitness-for-duty report to return to work.

I, _____ hereby certified that I acknowledge this policy and a copy of this policy has been given to me.

Employee _____

Witness _____

Date: _____

**To be signed in the presence of Avon Lake Hiring Staff/Human Resource Representative

PLEASE PRINT SINGLE-SIDED ONLY

Section 2 - Other Retirement System Information

Are you currently receiving a disability benefit or an age and service retirement from any of the following retirement systems? *If applicable, please check all that apply.*

	Receiving a Disability Benefit	Receiving a Retirement Benefit
Ohio Police and Fire Pension Fund (OP&F)	<input type="checkbox"/>	<input type="checkbox"/>
State Highway Patrol Retirement System (HPRS)	<input type="checkbox"/>	<input type="checkbox"/>
Cincinnati Retirement System (CRS)	<input type="checkbox"/>	<input type="checkbox"/>

Section 3 - Employee Certification

I state that the information contained in this form is complete and true to the best of my knowledge and belief.

Additionally, if an elected official, my signature below indicates that I am applying for membership in OPERS for my elective service pursuant to Section 145.20 of the Ohio Revised Code. The signature date indicates the date application is made for membership.

Month Day Year

Employee Signature (Do not print or type)

Section 4 - Employer Certification

Employer Code -

Employer Name

Month Day Year
Salary Begin Date

Is this an elected position? Yes No

Job Position Title

Is this a full-time law enforcement position? Yes No

If employed in a firefighting position, is firefighter training required? Yes No

I certify that if the compensation paid to this individual is earnable salary, that OPERS retirement contributions are deducted with the above employer on the salary begin date indicated above, or beginning the month that contains the signature date on this form for elected officials, and the statements set forth are true and accurate as disclosed by this employer's records.

Signature of Certifying Officer (If Certifying Officer is the new member, form should be signed by both the Certifying Officer and a council member or trustee.)

Print Certifying Officer's Name

EEO Self-Identification Form

The Equal Employment Opportunity Commission (EEOC) requires public organizations to complete an EEO report every other odd year. The Department of Administrative Services – EEO Division completes reporting for State of Ohio employees. To support this process, we need all employees to complete a self-identification sheet below so that we can properly maintain our records to the report requirements.

Again, this form will be used for EEO reporting purposes only and used by the Office of Human Resources for reporting purposes. *Please return this form to the Office of Human Resources.*

Name: _____ **Job Title:** _____

GENDER: Male _____ Female _____

RACE/ETHNICITY:

(Please check one of the descriptions below corresponding to the ethnic group with which you identify.)

Hispanic or Latino: A person of Cuban, Mexican, Puerto Rican, South or Central American, or other Spanish culture or origin regardless of race.

White (Not Hispanic or Latino): A person having origins in any of the original peoples of Europe, the Middle East or North Africa.

Black or African American (Not Hispanic or Latino): A person having origins in any of the black racial groups of Africa.

Native Hawaiian or Pacific Islander (Not Hispanic or Latino): A person having origins in any of the peoples of Hawaii, Guam, Samoa or other Pacific Islands.

Asian (Not Hispanic or Latino): A person having origins in any of the original peoples of the Far East, Southeast Asia or the Indian Subcontinent, including, for example, Cambodia, China, India, Japan, Korea, Malaysia, Pakistan, the Philippine Islands, Thailand and Vietnam.

Native American or Alaska Native (Not Hispanic or Latino): A person having origins in any of the original peoples of North and South America (including Central America) and who maintains tribal affiliation or community attachment.

Two or more races (Not Hispanic or Latino): All persons who identify with more than one of the above five races.

Date Completed: _____

Thank you for your participation.

Human Resources Use Only: EEO Job Category Number*: _____

(*Complete by COA HR/Payroll Staff – See EEO Categories and Exemption Document)



The City of Avon Lake's Anti-Sexual Abuse and Molestation Policy

Purpose:

- 1) Protecting children from any staff or program volunteer (hereafter referred to as "volunteer") whose conduct may be inappropriate; and
- 2) Observing children who come to programs that may appear to have been abused and/or neglected by other adults, either at home or in another location, and reporting them to the appropriate authorities.

In addition, the City of Avon Lake is concerned about protecting itself, as an institution, from unwarranted and unfounded allegations of abuse.

Process:

In order to ensure that staff is properly apprised of their responsibilities, the City of Avon Lake has developed a series of procedures related to:

- 1) The hiring of staff/volunteers;
- 2) The identification of child abuse and neglect through staff/volunteer training;
- 3) The creation of a set of operating procedures that protect children from potentially risky situations; and
- 4) The creation of reporting procedures for all incidents that may be considered to be a threat to the welfare of children.

Department Managers are required to provide a copy of this document to all staff/volunteers working who work directly with children at the time of employment. Volunteers are required to sign and acknowledge to confirm their receipt of the information. A mandatory review of this material is to be held with each staff/volunteer at least once per year to ensure that the staff/volunteer are familiar with the contents and to reinforce its importance. All new staff/volunteers shall receive approved training in Child Abuse Prevention and Intervention within the first (30) days of employment.

NEW STAFF AND VOLUNTEER SCREENING

It is the policy of the City of Avon Lake to undertake a thorough screening process of prospective staff and volunteers. To that end, the following screening process will be in effect for all prospective staff and volunteers.

- 1) Written application requiring applicants signature
- 2) Application asks if the applicant has been convicted, pled guilty or no contest to a misdemeanor or felony
- 3) Conducts qualification or credential checks on professional staff
- 4) Conducts criminal background checks on state and federal levels at hiring
- 5) Periodic checks made at least every 5 years, or upon rehire every 6 months.
- 6) Annual training shall be provided to all new and existing employees annually.
- 7) The City takes a zero-tolerance approach to any deviation of the policy, and will pursue criminal prosecution to the fullest extent of the law, when appropriate.
- 8) All policies shall be communicated to parents and legal guardians of each minor participant.

PHYSICAL MENTAL SEXUAL ABUSE PREVENTION

The City of Avon Lake does not permit actual or threatened acts of physical or mental abuse, sexual abuse, sexual misconduct or sexual molestation (“Prohibited Conduct”) to occur in the workplace, or at any activity sponsored by, or related to, your employment. In order to make this “zero—tolerance” policy clear to all employees, volunteers, and staff members, we have adopted mandatory procedures that all employees, volunteers, family members, board members, individuals, and victims must follow when they reasonably suspect, learn of, or witness Prohibited Conduct.

Abuse, misconduct, or molestation means each, every, and all actual, threatened or alleged acts of physical or mental abuse, sexual abuse, sexual misconduct, or sexual molestation performed by one person, or by two or more persons acting together. Unless necessary, a child is never alone with an employee, volunteer or other City representative.

Reporting Procedure

All employees, volunteers, or staff members who learn of, or have a reasonable suspicion of, Prohibited Conduct must immediately report it to your Immediate Supervisor, Department Director and/or the HR Director. If the victim is an adult the abuse, misconduct, or neglect will be reported by the designee to the local or state police and/or to Adult Protective Services (APS) Agency. If a child is the victim of abuse, misconduct, or neglect, the designee will report the matter to the local or state police and/or to Child Abuse Agency. Appropriate family members of the victim will be notified immediately of suspected child abuse, misconduct, or neglect.

Investigation & Follow Up

We take all allegations of Prohibited Conduct seriously. Once reported, a thorough and impartial investigation of the allegations will be promptly conducted to determine whether there is a reasonable basis to believe that the Prohibited Conduct has occurred and whether the target of the investigation committed the Prohibited Conduct. The investigation may be undertaken by an internal team comprised of fellow employees headed up by the HR Director or we may hire an independent third party. We will fully cooperate with any investigation conducted by law enforcement or regulatory agencies and we may refer the complaint and the result of our investigation to those agencies. We reserve the right to place the target(s) of the investigation on an involuntary leave of absence or reassign that person to responsibilities that do not involve personal contact with individuals or students. To the fullest extent possible, but consistent with our legal obligation to report suspected and/or Prohibited Conduct to appropriate authorities, we will endeavor to keep the identity(ies) of the target(s) and the alleged victim(s) confidential.

If the investigation substantiates the allegations, our policy provides for disciplinary penalties, including but not limited to termination of the target’s relationship with our organization.

Retaliation Prohibited

We prohibit retaliation against anyone, including an employee, volunteer, student, or individual, who in good faith reports Prohibited Conduct. Retaliation against a participant in the investigation is also prohibited.

Anyone who retaliates against someone who has made a good faith allegation of Prohibited Conduct, or intentionally provides false information to that effect, will be subject to discipline, up to and including termination.

ACKNOWLEDGMENT OF RECEIPT OF PHYSICAL OR MENTAL ABUSE, SEXUAL ABUSE, SEXUAL MISCONDUCT AND SEXUAL ABUSE / MOLESTATION POLICY

I, _____, acknowledge that I have received and read the physical or mental abuse, sexual abuse, sexual misconduct and sexual molestation policy immediately preceding my signature below. I understand, and further agree to be bound by, this policy. I understand the possible consequences should I fail to follow the policy.

Signature

Print name

Department

Date

Memorandum

TO: All Employees
FROM: Beth Krosse, Director of Finance, City of Avon Lake
RE: eSuite Access for Payroll Information
DATE: July 25, 2025

Access to your payroll earnings can be obtained by following this process;

1. Enter the following web address
<https://cityofavonlakeoh.nwerp.tylerapp.com/nwprod/websites.hr.portal> in your browser bar.
2. To sign into the system, your user name is your first initial and last name. As an example, mine is bkrosse. If your first initial and last name do not combine to be **at least 7 characters**, please contact the Finance Department, and we will tell you what your user name is.
3. *Your initial password is 'start'.* Once signed in, you will need to click on '**My Account**' and change your password to any password of AT LEAST 5 characters.

We will **not know your password once you have changed it so be sure to write it down in a secure place for your reference.*

4. In the upper left-hand corner of the screen, you will see '**My HR**'. Move the cursor over those letters and various drop downs will appear. Click on '**Paychecks**' and the system will ask you which pay period you would like to access. A drop down will list the pay periods currently available in the system. Click on '**Print W-2 Forms**' and the system will ask you which Tax Year you would like to access. A drop down will list the tax years currently available.
5. Other options are available for your review, such as hourly rate, date of hire etc. However, any of the other functions that you see are not going to be utilized at this time.
6. If you have any issues signing in, please contact Judy J. in Finance at jjirka@avonlake.org or call 440-930-4123.