



ENROLLMENT PACKET PRE-FILL SHEET

The following fields are prevalent throughout this Enrollment Packet. Keep in mind that these fields are NOT the only ones that require input from the employee or employer, but they do take care of the bulk of the necessary pre-filled fields.

Please type in the information requested in the fields below, and have the employee/employer closely review the remainder of the packet for other pertinent fillable information.

Employee First Name
Employee Middle Initial
Employee Middle Name
Employee Last Name
Employee Full Name (First, Middle Initial, Last)
Employee Address
Employee City
Employee State
Employee Zip Code
Employee City, State and Zip Code
Employee Phone Number
Employee Social Security Number
Employee Date of Birth (mm/dd/yyyy)
W4 Filing Status (type "X" in the box to select)
W4 # of Exemptions Federal/State
W4 Additional \$ Withheld
Gender
Employer/Client Name
Employer/Client Address
Employer/Client City, State and Zip Code
Employer/Client Phone Number
Email Address
State ID/Driver's License Number
Today's Date (mm/dd/yyyy)

Single

Married

Married @Single rate

The following is a detailed listing of enrollment forms necessary to enroll with DEM Group, L.L.C., Inc. Bolded forms are government or state mandated. If DEM Group, L.L.C., Inc. does not receive completed forms; we will be **unable to process any payroll checks** due to Federal and State laws.

Form Name	How to Complete
New Hire Information Form	<ul style="list-style-type: none"> • Complete appropriate sections
Employee Acknowledgment	<ul style="list-style-type: none"> • Read, sign, and date
Form W-4	<ul style="list-style-type: none"> • Fill in name, address, and SS# in Lines 1 & 2 • Check a box in Line 3 • Fill in number of dependents in Line 5 • Sign and date form • Second sheet used to calculate for itemized returns and for employees with multiple jobs (DO NOT use if this does not apply to you)
State of Michigan Employee's Withholding Exemption Certificate	<ul style="list-style-type: none"> • Follow instructions
U.S. Department of Justice Form I-9	<ul style="list-style-type: none"> • Complete Section 1 including signature and date • Provide proper identification for your manager to complete Section 2
Co-Employee Notice and Agreement	<ul style="list-style-type: none"> • Read, sign, and date agreement
Policy Against Harassment and Discrimination	<ul style="list-style-type: none"> • Read, sign, and date
Direct Deposit of Payroll Form	**Optional** <ul style="list-style-type: none"> • Fill in chart all information for each account • Attach voided check • Sign and date form
Employee Holiday Fund	<ul style="list-style-type: none"> • If interested, fill in information and fax or mail to DEM
Flexible Spending Account Program Overview	<ul style="list-style-type: none"> • Provides important details about this tax savings plan • Read information prior to completing the FSA Election Form
Flexible Spending Account Election Form	<ul style="list-style-type: none"> • Complete the FSA Election Form • To elect Medical FSA, fill in election amounts • To elect Dependent Care, fill in election amounts • Sign and date the form

Paperwork Submission Acknowledgment

I acknowledge receipt of the above documents, and agree that all acknowledgment forms must be completed and submitted at time of enrollment in order to receive a paycheck. I further acknowledge and agree that incomplete forms will result in delays in receiving a paycheck.

Signature

Date

Printed Name

SS #



EMPLOYEE INFORMATION

Employee Legal Name: _____
First Middle Last

Client Name: _____ Social Security Number: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Home Phone Number: _____ Date of Birth: _____

E-Mail Address: _____

PERSON TO BE NOTIFIED IN CASE OF EMERGENCY

Name: _____ Relationship: _____

Daytime Phone No.: _____ Evening Phone No.: _____

EEOC INFORMATION (Completion of this section is optional)

The applicant is not required to complete the EEOC information. All EEOC information is provided on a voluntary basis and is for statistical reporting purposes only.

SEX	<input type="checkbox"/> Male	<input type="checkbox"/> Female
ETHNIC ORIGIN	<input type="checkbox"/> Black or African American	<input type="checkbox"/> American Indian or Alaska Native
	<input type="checkbox"/> Hispanic or Latino	<input type="checkbox"/> Caucasian
	<input type="checkbox"/> Asian	<input type="checkbox"/> Native Hawaiian or other Pacific Islander
		<input type="checkbox"/> Two or more races

INFORMATION BELOW TO BE COMPLETED BY ON-SITE SUPERVISOR

COMPENSATION INFORMATION

Filing Status Single Married Married @ Single Rate (Check one)

Number of Withholdings _____ Extra Withholdings _____
Federal State Federal (whole \$ amt) State (whole \$ amt)

Pay Rate \$ _____ Job Title _____

Pay Rate 2 \$ _____ Dept _____ W/C Class Code _____

Shift Differential \$ _____

<u>Pay Period</u> (Check one in each category)		<u>Pay Type</u>		<u>Status</u>	
<input type="checkbox"/> Weekly	<input type="checkbox"/> Semi-Monthly	<input type="checkbox"/> Hourly	<input type="checkbox"/> Salary Exempt	<input type="checkbox"/> Full-Time	
<input type="checkbox"/> Biweekly	<input type="checkbox"/> Monthly	<input type="checkbox"/> Salary	<input type="checkbox"/> Commission	<input type="checkbox"/> Part-Time	

HIRE DATES

Client Company Original Hire Date _____ DEM Concepts Hire Date _____

Supervisor's Signature: _____ Date: _____

DEM Group, L.L.C., Inc. and its affiliate corporations, promote and afford equal treatment and service to all employees and assure that all employees and applicants for employment are given an equal employment opportunity without regard to race, religion, color, national origin, age, sex, marital status, or the presence of any sensory, mental or physical disability unless such disability effectively prevents the performance of the essential functions and duties required of the position and cannot be reasonably accommodated without undue hardship to the employer. The Company will operate within the principles of "Equal Opportunity" guidelines set forth in federal, state, and local laws and regulations. All activities relating to employment including recruitment, testing, selection, promotion, training, and termination will be conducted in a nondiscriminatory manner. The Company will cooperate fully with all organizations and commissions that are established and organized to promote Equal Employment Opportunity. The Company may share the information provided in this packet with affiliated companies.

AUTHORIZATION AND UNDERSTANDING
(Please Read Carefully Before Signing)

AT-WILL EMPLOYMENT STATUS

I agree that either party may terminate the employment relationship, with or without cause, at any time, for any reason, and further agree that this arrangement may only be changed by the President of the Company, in writing, directed to me personally, and signed by the President of the Company. I agree that I shall be bound by the rules, policies, regulations, and terms and conditions of employment of the Company as they are from time to time changed and no additional obligations can be imposed by me on the Company except those which have been acknowledged, in writing, by the President and Chief Executive Officer of the Company or his or her designated representative. I further agree that my employment is conditional upon satisfactory completion of documentation as required by the Immigration Reform Control Act of 1986 and until such time as the results of my pre-employment physical and drug test (if such physical or drug test is requested) are known.

RELEASE OF PRIOR PERSONNEL RECORDS

I give you my permission to verify any of the information concerning my prior employment, education, credit, or post job offer medical history with the appropriate individuals, companies, organizations, or governmental agencies and I give my permission to release any information that you need, including my previous disciplinary record, without requiring them to contact me or give me written notice before revealing the information to you.

DRUG-FREE EMPLOYMENT

I understand that the Company maintains a policy of drug-free employment and my employment may be conditioned upon successful passing of a drug and alcohol test and that the Company reserves the right to test me for drugs/alcohol at any time in the future should I be employed by the Company. Should I fail a drug or alcohol test or fail to cooperate in the testing procedures, I understand that my employment will be subject to disciplinary action up to and including termination of employment.

LIMITATION ON TIME FOR EMPLOYMENT COMPLAINTS

I agree that any action or claim against the Company or any employee arising out of my employment or termination of employment including, but not limited to, claims arising under state or federal civil rights statutes must be brought within one hundred and eighty (180) days of the event giving rise to the claims or be forever barred unless state or federal law specifies a shorter time period. I waive any limitation period to the contrary.

ARBITRATION OF DISPUTES

The Company has adopted a Mandatory Complaint Procedure whereby all employment disputes relating to the employment relationship or termination are put into a dispute resolution procedure, which ultimately culminates in final and binding arbitration before a neutral arbitrator selected through the American Arbitration Association. This procedure is very low in cost and can be utilized quickly. I understand that it is a condition of employment to follow this Mandatory Complaint Procedure as long as it remains in effect and as modified from time to time. I understand that I am giving up my right to go to Court to have employment disputes decided by a jury.

ACKNOWLEDGMENT OF FULL DISCLOSURE

I acknowledge that all of the information provided by me now or later given by me in support of my application for employment is true and complete. I understand that my employment may be terminated should the Company determine that the information provided by me is not true and complete no matter when discovered by the Company.

CONFIDENTIALITY

During my employment with the Company and after my employment ends, I agree not to disclose any confidential or proprietary information regarding the Company or its clients. The term "Confidential Information" means all information belonging to or used by the Company or its clients related to internal operations, procedures and policies, business strategies, pricing, billing information, personnel information, customer contacts, sales information, employee lists, technology, software source codes, programs, costs, marketing plans, development plans, computer programs and systems, security systems, and all other plans, proprietary information and trade secrets of every kind and character. Confidential Information is the exclusive property of the Company and/or its clients. By virtue of being employed by the Company, certain Confidential Information has been and/or will be disclosed to me. These disclosures are made solely to assist me in the performance of my responsibilities. My right to use Confidential Information, and the extent thereof, is at the Company's sole discretion and such rights shall expire immediately upon the termination of my employment. I shall not, either during or after my employment with the Company, disclose any Confidential Information for any reason or purpose contrary to the interest of the Company or the client to which I am assigned. Upon termination of employment, I shall immediately return all property in my possession relating to the Company or the client's business. I further agree that with respect to any civil litigation involving the Company in which I am a potential witness and which does not involve an actual or potential claim by me personally, I will not discuss the facts of the case with any third parties without first notifying the Company or unless a representative or attorney of the Company is present.

Employee's Signature _____

Date _____

Form W-4 (2012)

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

Exemption from withholding. If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2012 expires February 18, 2013. See Pub. 505, Tax Withholding and Estimated Tax.

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

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

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

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

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 505 for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity

income, see Pub. 505 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 505 for details.

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

Check your withholding. After your Form W-4 takes effect, use Pub. 505 to see how the amount you are having withheld compares to your projected total tax for 2012. See Pub. 505, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Future developments. The IRS has created a page on www.irs.gov for information about Form W-4, at www.irs.gov/w4. Information about any future developments affecting Form W-4 (such as legislation enacted after we release it) will be posted on that page.

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A _____
B	Enter "1" if: <ul style="list-style-type: none"> • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. 	B _____
C	Enter "1" for your spouse . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.)	C _____
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D _____
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E _____
F	Enter "1" if you have at least \$1,900 of child or dependent care expenses for which you plan to claim a credit (Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)	F _____
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. <ul style="list-style-type: none"> • If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then less "1" if you have three to seven eligible children or less "2" if you have eight or more eligible children. • If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child 	G _____
H	Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) ▶	H _____
	For accuracy, complete all worksheets that apply. <ul style="list-style-type: none"> • If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2. • If you are single and have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$40,000 (\$10,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld. • If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below. 	

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

Form W-4 Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Employee's Withholding Allowance Certificate</h2> <p style="margin: 0;">▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</p>	OMB No. 1545-0074 <div style="font-size: 2em; font-weight: bold; text-align: center;">2012</div>
1 Your first name and middle initial _____ Last name _____		2 Your social security number _____
Home address (number and street or rural route) _____		3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.
City or town, state, and ZIP code _____		4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ▶ <input type="checkbox"/>
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2) _____		5 _____
6 Additional amount, if any, you want withheld from each paycheck		6 \$ _____
7 I claim exemption from withholding for 2012, and I certify that I meet both of the following conditions for exemption. <ul style="list-style-type: none"> • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability, and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ▶		
Under penalties of perjury, I declare that I have examined this certificate and, to the best of my knowledge and belief, it is true, correct, and complete.		
Employee's signature (This form is not valid unless you sign it.) ▶ _____		Date ▶ _____
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.) DEM Solutions, LLC 44056 Mound Rd. Sterling Heights, MI 48314		9 Office code (optional) _____ 10 Employer identification number (EIN) 36-4625477

Deductions and Adjustments Worksheet

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

1	Enter an estimate of your 2012 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions	1	\$ _____
2	Enter: $\left\{ \begin{array}{l} \$11,900 \text{ if married filing jointly or qualifying widow(er)} \\ \$8,700 \text{ if head of household} \\ \$5,950 \text{ if single or married filing separately} \end{array} \right\}$	2	\$ _____
3	Subtract line 2 from line 1. If zero or less, enter “-0-”	3	\$ _____
4	Enter an estimate of your 2012 adjustments to income and any additional standard deduction (see Pub. 505)	4	\$ _____
5	Add lines 3 and 4 and enter the total. (Include any amount for credits from the <i>Converting Credits to Withholding Allowances for 2012 Form W-4</i> worksheet in Pub. 505.)	5	\$ _____
6	Enter an estimate of your 2012 nonwage income (such as dividends or interest)	6	\$ _____
7	Subtract line 6 from line 5. If zero or less, enter “-0-”	7	\$ _____
8	Divide the amount on line 7 by \$3,800 and enter the result here. Drop any fraction	8	_____
9	Enter the number from the Personal Allowances Worksheet , line H, page 1	9	_____
10	Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earners/Multiple Jobs Worksheet , also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1	10	_____

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

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

1	Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet)	1	_____
2	Find the number in Table 1 below that applies to the LOWEST paying job and enter it here. However , if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than “3”	2	_____
3	If line 1 is more than or equal to line 2, subtract line 2 from line 1. Enter the result here (if zero, enter “-0-”) and on Form W-4, line 5, page 1. Do not use the rest of this worksheet	3	_____
Note. If line 1 is less than line 2, enter “-0-” on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.			
4	Enter the number from line 2 of this worksheet	4	_____
5	Enter the number from line 1 of this worksheet	5	_____
6	Subtract line 5 from line 4	6	_____
7	Find the amount in Table 2 below that applies to the HIGHEST paying job and enter it here	7	\$ _____
8	Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed	8	\$ _____
9	Divide line 8 by the number of pay periods remaining in 2012. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2011. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck	9	\$ _____

Table 1

Table 2

Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$5,000	0	\$0 - \$8,000	0	\$0 - \$70,000	\$570	\$0 - \$35,000	\$570
5,001 - 12,000	1	8,001 - 15,000	1	70,001 - 125,000	950	35,001 - 90,000	950
12,001 - 22,000	2	15,001 - 25,000	2	125,001 - 190,000	1,060	90,001 - 170,000	1,060
22,001 - 25,000	3	25,001 - 30,000	3	190,001 - 340,000	1,250	170,001 - 375,000	1,250
25,001 - 30,000	4	30,001 - 40,000	4	340,001 and over	1,330	375,001 and over	1,330
30,001 - 40,000	5	40,001 - 50,000	5				
40,001 - 48,000	6	50,001 - 65,000	6				
48,001 - 55,000	7	65,001 - 80,000	7				
55,001 - 65,000	8	80,001 - 95,000	8				
65,001 - 72,000	9	95,001 - 120,000	9				
72,001 - 85,000	10	120,001 and over	10				
85,001 - 97,000	11						
97,001 - 110,000	12						
110,001 - 120,000	13						
120,001 - 135,000	14						
135,001 and over	15						

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

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

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

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

MI-W4

(Rev. 8-08)

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

This certificate is for Michigan income tax withholding purposes only. You must file a revised form within 10 days if your exemptions decrease or your residency status changes from nonresident to resident. Read instructions below before completing this form.

Issued under P.A. 281 of 1967.

▶ 1. Social Security Number		▶ 2. Date of Birth	
▶ 3. Type or Print Your First Name, Middle Initial and Last Name		4. Driver License Number	
Home Address (No., Street, P.O. Box or Rural Route)		▶ 5. Are you a new employee?	
City or Town	State	ZIP Code	<input type="checkbox"/> Yes If Yes, enter date of hire
		<input type="checkbox"/> No	
6. Enter the number of personal and dependent exemptions you are claiming		▶ 6. <input type="text"/>	
7. Additional amount you want deducted from each pay (if employer agrees)		7. \$ <input type="text"/> .00	
8. I claim exemption from withholding because (does not apply to nonresident members of flow-through entities - see instructions):			
a. <input type="checkbox"/> A Michigan income tax liability is not expected this year.			
b. <input type="checkbox"/> Wages are exempt from withholding. Explain: _____			
c. <input type="checkbox"/> Permanent home (domicile) is located in the following Renaissance Zone: _____			
EMPLOYEE: If you fail or refuse to file this form, your employer must withhold Michigan income tax from your wages without allowance for any exemptions. Keep a copy of this form for your records.		<i>Under penalty of perjury, I certify that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled. If claiming exemption from withholding, I certify that I anticipate that I will not incur a Michigan income tax liability for this year.</i>	
		9. Employee's Signature	
		▶ Date	
INSTRUCTIONS TO EMPLOYER: Employers must report all new hires to the State of Michigan. Keep a copy of this certificate with your records. If the employee claims 10 or more personal and dependent exemptions or claims a status exempting the employee from withholding, you must file their original MI-W4 form with the Michigan Department of Treasury. Mail to: New Hire Operations Center, P.O. Box 85010; Lansing, MI 48908-5010.		Employer: Complete lines 10 and 11 before sending to the Michigan Department of Treasury. 10. Employer's Name, Address, Phone No. and Name of Contact Person	
		DEM Solutions, LLC 44056 Mound Rd. Sterling Heights, MI 48314 586-739-4600	
		▶ 11. Federal Employer Identification Number	
		36 4625477	

INSTRUCTIONS TO EMPLOYEE

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

You MUST file a new MI-W4 within 10 days if your residency status changes or if your exemptions decrease because: a) your spouse, for whom you have been claiming an exemption, is divorced or legally separated from you or claims his/her own exemption(s) on a separate certificate, or b) a dependent must be dropped for federal purposes.

Line 5: If you check "Yes," enter your date of hire (mo/day/year).

Line 6: Personal and dependent exemptions. The total number of exemptions you claim on the MI-W4 may not exceed the number of exemptions you are entitled to claim when you file your Michigan individual income tax return.

If you are married and you and your spouse are both employed, you both may not claim the same exemptions with each of your employers.

If you hold more than one job, you may not claim the same exemptions with more than one employer. If you claim the same exemptions at more than one job, your tax will be under withheld.

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

Line 8: You may claim exemption from Michigan income tax withholding ONLY if you do not anticipate a Michigan income tax liability for the current year because all of the following exist: a) your employment is less than full time, b) your personal and dependent exemption allowance exceeds your annual compensation, c) you claimed exemption from federal withholding, d) you did not incur a Michigan income tax liability for the previous year. You may also claim exemption if your permanent home (domicile) is located in a Renaissance Zone. Members of flow-through entities may not claim exemption from nonresident flow-through withholding. For more information on Renaissance Zones call the Michigan Tele-Help System, 1-800-827-4000. Full-time students that do not satisfy all of the above requirements cannot claim exempt status.

Web Site

Visit the Treasury Web site at:
www.michigan.gov/businessstax

Instructions**Read all instructions carefully before completing this form.**

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

What Is the Purpose of This Form?

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

When Should Form I-9 Be Used?

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

Filling Out Form I-9**Section 1, Employee**

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

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

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

in **Section 2** evidence of employment authorization that contains an expiration date (e.g., Employment Authorization Document (Form I-766)).

Preparer/Translator Certification

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

Section 2, Employer

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

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

Employers must record in Section 2:

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

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

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

Section 3, Updating and Reverification

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

- A.** If an employee's name has changed at the time this form is being updated/reverified, complete Block A.
- B.** If an employee is rehired within three years of the date this form was originally completed and the employee is still authorized to be employed on the same basis as previously indicated on this form (updating), complete Block B and the signature block.
- C.** If an employee is rehired within three years of the date this form was originally completed and the employee's work authorization has expired **or** if a current employee's work authorization is about to expire (reverification), complete Block B; and:
 - 1.** Examine any document that reflects the employee is authorized to work in the United States (see List A or C);
 - 2.** Record the document title, document number, and expiration date (if any) in Block C; and
 - 3.** Complete the signature block.

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

What Is the Filing Fee?

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

USCIS Forms and Information

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

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

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

Photocopying and Retaining Form I-9

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

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

Privacy Act Notice

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

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

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

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

Paperwork Reduction Act

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

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

Form I-9, Employment Eligibility Verification

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

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

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

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

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

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

A citizen of the United States

A noncitizen national of the United States (see instructions)

A lawful permanent resident (Alien #) _____

An alien authorized to work (Alien # or Admission #) _____ until (expiration date, if applicable - month/day/year) _____

Employee's Signature _____ Date (month/day/year) _____

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

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

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

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

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

Signature of Employer or Authorized Representative	Print Name	Title
Business or Organization Name and Address (Street Name and Number, City, State, Zip Code) DEM Solutions, LLC 44056 Mound Rd. Sterling Heights, MI 48314		Date (month/day/year)

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

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

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

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

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

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

LISTS OF ACCEPTABLE DOCUMENTS

All documents must be unexpired

LIST A Documents that Establish Both Identity and Employment Authorization	LIST B Documents that Establish Identity	LIST C Documents that Establish Employment Authorization
OR		AND
1. U.S. Passport or U.S. Passport Card	1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address	1. Social Security Account Number card other than one that specifies on the face that the issuance of the card does not authorize employment in the United States
2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551)		
3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa	2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address	2. Certification of Birth Abroad issued by the Department of State (Form FS-545)
4. Employment Authorization Document that contains a photograph (Form I-766)	3. School ID card with a photograph	3. Certification of Report of Birth issued by the Department of State (Form DS-1350)
5. In the case of a nonimmigrant alien authorized to work for a specific employer incident to status, a foreign passport with Form I-94 or Form I-94A bearing the same name as the passport and containing an endorsement of the alien's nonimmigrant status, as long as the period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form	4. Voter's registration card	
	5. U.S. Military card or draft record	
	6. Military dependent's ID card	5. Native American tribal document
	7. U.S. Coast Guard Merchant Mariner Card	
	8. Native American tribal document	
6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI	9. Driver's license issued by a Canadian government authority	6. U.S. Citizen ID Card (Form I-197)
	For persons under age 18 who are unable to present a document listed above:	
	10. School record or report card	7. Identification Card for Use of Resident Citizen in the United States (Form I-179)
	11. Clinic, doctor, or hospital record	
12. Day-care or nursery school record	8. Employment authorization document issued by the Department of Homeland Security	

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

By my signature below, I acknowledge that I have been informed that I am now employed as a Co-Employee by DEM Group, L.L.C., Inc. (hereinafter "DEM"), which is a Professional Employer Organization and _____ (the "Client"). A Co-Employee is an employee with two employers, the work-site employer (the "Client") and the Professional Employer Organization ("DEM"). As a condition to my employment I understand and agree that:

1. My continued employment as a co-employee by DEM and the Client is considered employment at will, which means it may be terminated by me or by DEM or the Client at any time with or without cause, and with or without notice.
2. Any insurance required by state and federal employment laws including, but not limited to, Workers' Compensation are paid and enforced by DEM if you are covered under a DEM policy. If I am injured on the job, I agree to contact my supervisor or DEM immediately so that a report of injury can be properly filed with the carrier. Also, I must go to an approved facility for a drug screening within 24 hours of the injury. Failure to comply with these standards may result in claims being denied or not paid.
3. If DEM does not receive payment from the Client for services that I perform for the Client, DEM will still pay me the applicable minimum wage for any such pay periods completed, and I agree to this method of compensation.
4. I will comply with the drug testing policies, which DEM or the Client may adopt, and I specifically agree to comply with any post accident drug testing in any situation where it is allowed by law, regulation, rule, or ordinance.
5. I understand that the possession of firearms or other weapons (concealed or unconcealed) on the premises of the Client or DEM is strictly prohibited to the extent permitted by law and may be grounds for immediate dismissal.
6. I understand that if I do not show up for assignment for three (3) or more days without notifying my supervisor, I will be considered to have abandoned my job and will not be eligible for continued employment. I understand that the three (3) day period may be shortened at employer's discretion, depending on severity of absence. I understand that if I am going to be absent from work for any unscheduled day, that I will notify my manager within one (1) hour of my start time. I may also be expected to bring in a doctor's note if I am absent from work due to illness. If I fail to follow these rules, it may result in disciplinary action up to and including termination.
7. If at any time during my employment I am subjected or witness to, any type of discrimination or harassment, including sexual harassment, because of race, sex, age, religion, citizenship, color, veteran status, military status, prohibited retaliation, natural origin, ancestry, mental or physical disability, marital status, or any other protected class, as required by applicable federal, state, or local statute. I will contact the DEM Human Resources Department at 586-739-4600 in order to obtain assistance to resolve such matters.
8. In the event of a dispute arising out of, or relating to, termination of my employment with DEM or the Client, it will be resolved solely by binding arbitration. The Arbitrator will be obligated to decide the dispute not by compromise, but according to law as if sitting in court applying the rules of evidence. The arbitration will be conducted in accordance with the American Arbitration Association, then in effect at the time of the arbitration. If required by the law, DEM and the Client will equally bear the cost of the arbitration fees; otherwise, all parties to the arbitration will share them. Any arbitration award can be enforced in the local circuit court and judgment rendered.

Employee's Signature

Date

Employee's Printed Name



POLICY AGAINST HARASSMENT AND DISCRIMINATION

DEM Group, L.L.C., Inc. does not tolerate harassment of or discrimination against any of our applicants, employees, customers, or vendors. Any form of harassment or discrimination related to an individual's race, color, sex (including same sex), religion, age, national origin, handicap or disability, citizenship status, or any other protected category is a violation of this policy and will be treated as a disciplinary matter.

Any employee who violates this policy will be subject to disciplinary action up to and including immediate discharge.

If you have any questions about what constitutes harassing behavior or what conduct is prohibited by this policy, please discuss the questions with your manager. At a minimum, the term "harassment" as used in this policy includes:

- Offensive remarks, comments, jokes, slurs, or verbal conduct pertaining to any individual's race, color, sex, religion, age, national origin, handicap or disability, citizenship status, or any other protected category;
- Offensive pictures, drawings or photographs or other graphic conduct, or communications, including email, faxes, or copies, pertaining to an individual's race, color, sex, religion, age, national origin, handicap or disability, citizenship status, or any other protected category;
- Offensive sexual remarks, sexual advances, or requests for sexual favors regardless of the gender of the individuals involved;
- Offensive physical conduct, including touching, regardless of the gender of the individuals involved; and/or
- Threatening reprisal for an employee's refusal to respond to requests for sexual favors or for an employee reporting a violation of this policy.

All supervisors and managers are also covered by this policy and are prohibited from engaging in any form of harassing or discriminating conduct. No supervisor or other member of management has the authority to suggest to any employee or applicant that the individual's employment, continued employment, or future advancement will be affected in any way by the individual's entering into (or refusing to enter into) any form of personal relationship with the supervisor or manager. Such conduct is a direct violation of this policy.

Harassment of or discrimination against our employees in connection with their work by non-employees also may be a violation of this policy. Any employee who experiences or observes any harassment of or discrimination against an employee by a non-employee should report such harassment to his or her manager.

If you feel that you are being harassed by another employee or by anyone else, you should tell that individual how you feel. You must immediately report the matter to your manager. We will investigate the report and, where appropriate, take disciplinary action.

If the problem involves a supervisor or member of management, or if you do not feel that the matter can be discussed with your supervisor, you should report the problem to **DEM Group, L.L.C. (586) 739-4600**.

You will not be penalized in any way for reporting improper conduct, harassment, or discrimination.

We are serious about enforcing our policy against harassment and discrimination. However, we cannot resolve a harassment or discrimination problem unless we know about it. You are responsible for bringing any such problems to our attention so that we can take whatever steps are necessary to correct it.

EMPLOYEE ACKNOWLEDGMENT

I ACKNOWLEDGE THAT I HAVE READ THE DEM GROUP, LLC "POLICY AGAINST HARASSMENT AND DISCRIMINATION" AND WILL COMPLY WITH IT. IF I BELIEVE THE POLICY IS BEING VIOLATED IN ANY WAY, I WILL REPORT IT IMMEDIATELY TO ONE OF THE INDIVIDUALS LISTED IN THE POLICY. I UNDERSTAND THAT ANY VIOLATION OF THIS POLICY MAY BE GROUNDS FOR IMMEDIATE TERMINATION.

Employee's Signature: _____ Date: _____

SIMPLE, EASY, AUTOMATIC

Direct Deposit of Payroll participants enjoy the added fringe benefits of:

- Automatic deposit of pay into checking, savings, or credit union accounts
- Not having to spend your lunch hour making deposits at the bank
- Saving time and frustration of waiting in the teller line on payday
- Access to cash on payday through convenient ATMs
- Avoiding delay of paycheck deposit due to vacation, illness, travel, etc.
- Eliminating lost or stolen paychecks
- Continuing to receive a pay voucher detailing gross pay and deductions

Authorization Agreement for Pre-Authorized Payments

I hereby authorize DEM Group, L.L.C., Inc. or a DEM Group company to initiate credit and/or debit entries to my account(s) indicated below, at the depositories named below, hereinafter called DEPOSITORY, to credit and/or debit the sums by such account. In the event an overage of funds is deposited into my account(s) at any given time, I hereby authorize a DEM Group company to remove excess funds via direct debit, with the end result being my correct pay amount. **Note: Direct deposit will not be effective immediately upon receipt. There is a two-week set-up period.**

Add Change Delete

1 Depository Name _____ Branch _____
 City _____ State _____ Zip _____
 Routing Number _____ Account Number _____

Checking Fixed Percentage (%) _____ Balance of Net Pay
 Savings Fixed Dollar Amount _____

2 Depository Name _____ Branch _____
 City _____ State _____ Zip _____
 Routing Number _____ Account Number _____

Checking Fixed Percentage (%) _____ Balance of Net Pay
 Savings Fixed Dollar Amount _____

3 Depository Name _____ Branch _____
 City _____ State _____ Zip _____
 Routing Number _____ Account Number _____

Checking Fixed Percentage (%) _____ Balance of Net Pay
 Savings Fixed Dollar Amount _____

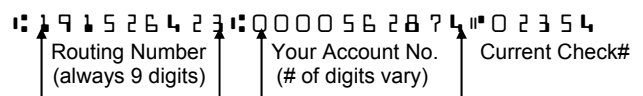
ATTACH PRE-PRINTED VOIDED CHECKS for each account you wish to use. If more than one account is used, make sure to designate the amount you want deposited into each account on each voided check submitted. Example: (Savings Account – \$50.00, Checking Account – Balance of Net Pay)

This authorization is to remain in full force and effect until COMPANY has received written notification from me of its termination in such time and manner as to afford COMPANY and DEPOSITORY a reasonable opportunity to act on it.

Printed Name _____ Office Use Only DCA: _____
 Signature _____ Date _____
 Employer Name DEM Solutions, LLC

NOTE: ALL WRITTEN CREDIT/DEBIT AUTHORIZATIONS MUST PROVIDE THAT THE RECEIVER MAY REVOKE THE AUTHORIZATION ONLY BY NOTIFYING THE ORIGINATOR IN THE MANNER SPECIFIED IN THE AUTHORIZATION.

The bottom of your pre-printed check looks like this:





Save money for the holidays the easy way – payroll deduction! You pick the amount you want taken from each paycheck. Checks will be cut automatically by November 1 in plenty of time for shopping.

Eligibility:

- All full-time and part-time employees can enroll.
- Plan year is November 1 to October 31.
- Minimum amount to contribute is \$5.00 per paycheck.
- \$2.00 initial Set-Up Fee for administration of the benefit.

Benefits:

- Once you enroll, you will be automatically enrolled for the following year unless you cancel by October 31.
- DEM Group, L.L.C., Inc. will cut you a check automatically by November 1 and mail it directly to the home address we have in our system.
- You can get your money before November 1. If you do that, there will be a \$10.00 processing fee, your account will be cancelled, and re-enrollment will be required if you wish to participate in subsequent years. You will also need to turn in a *Request for Reimbursement* form for early withdrawal. Call DEM Group, L.L.C., Inc. for the form.
- We will not automatically distribute for termination of employment
- You can discontinue deductions at ANY time, but you will not be able to begin deductions again until open enrollment. No penalties! Just fax or mail something in writing to cancel.

TO ENROLL – Fill in your name, address, social security number, amount, and sign the form below. Fax or mail to DEM Group, L.L.C., Inc. and we will set you up on your next payroll. As always, call with any questions.

HOLIDAY FUND AUTHORIZATION

Name: _____ SS#: _____

Address: _____

City: _____ State: _____ Zip: _____

Employer: _____

I authorize DEM Solutions, L.L.C to deduct \$_____ from each paycheck for the Holiday Fund benefit.

Employee's Signature

Date

FLEXIBLE BENEFITS PROGRAM

This great tax savings benefit began when the United States Congress passed legislation that permitted taxpayers to pay for certain medical and childcare costs on pre-tax basis. It quickly became known as a Flexible Benefits Program. The IRS listed it in their tax code in Section 125, a name that is also used to describe the plan.

This tax benefit is also called a Cafeteria Plan because it allows each employee to select which benefits will be deducted from his or her pay, on a pre-tax basis. The law allowed employees to deduct the cost of childcare or certain health related costs. This includes health insurance premiums and out-of-pocket costs for doctors, dentists, hospitals, laboratory tests, prescription drugs, and vision care.

A flexible benefits program gives employees the opportunity to assemble a package of benefits, which fit specific needs. By setting aside a predetermined amount of money from each paycheck, the employee avoids paying tax on the money for these expenses. When the actual expenses are due, the invoices are turned in to the company, and the employer pays the bill from the money the employee elected to set aside. This benefit makes budgeting easy and can substantially increase the amount of an employee's spendable income.

The tax savings for most employees can be quite substantial. Employers find that the program offers added benefits for the company: a reduced tax liability and a positive impact on the company's bottom line. The exhibits on the following page provide examples of the savings employees and their employers can realize.

DEPENDENT CARE

- A cafeteria plan may also cover reimbursement of certain dependent care expenses for eligible children and/or other dependents. These expenses must be incurred to allow an employee and spouse to work unless the spouse is a full-time student or incapable of self-care.
- Dependent care expenses are covered if the dependent is age 12 or under or physically or mentally incapable of self-care. An incapacitated dependent that is age 13 or older must regularly spend at least eight hours a day in the employee's household to qualify.
- Eligible childcare can be provided inside or outside the home. However, a person who is claimed, by the employee, as a dependent, cannot provide the services. If the services are provided by a day care facility with more than six children, it must comply with applicable state and/or local requirements and laws.
- The amount of reimbursement for dependent care expenses cannot be more than: \$5,000 per calendar year; the employee's annual income; or the employee's spouse's annual income, whichever is lower. For a spouse who is disabled or a full-time student, the government assigns a maximum of \$4,800 (for two or more children) or \$2,400 (for one child) as the annual income base. Also reimbursed dependent care expenses cannot be applied toward the federal income tax credit for dependent care.
- Employees are at risk because of the "use it or lose it" rule and should consider the amount of the elections carefully.



FLEXIBLE SPENDING ACCOUNTS ELECTION FORM

CLIENT: _____

NAME: _____

MAILING ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

SSN: _____ DOB: _____ PLAN YEAR: _____

MEDICAL FLEXIBLE SPENDING ACCOUNT

Maximum annual contribution: \$3,500.00

\$ _____ per pay period x _____ number of deductions = \$ _____ Annual Election

DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT

Maximum annual contribution: \$5,000.00

\$ _____ per pay period x _____ number of deductions = \$ _____ Annual Election

This election form will remain in effect and cannot be revoked or changed during the plan year unless the revocation and new election are on account of and consistent with federal regulations. I understand the Medical FSA reimbursements will be available only for qualifying medical care expenses for myself, spouse, and dependents. I also understand that Dependent Care reimbursements will be available only for qualifying day care expenses. I agree to notify DEM Group, LLC if I have reason to believe that any expense for which I have obtained reimbursement is not a qualifying expense. I also agree to indemnify and reimburse DEM Group, LLC on demand for any liability it may incur for failure to withhold federal, state or local income tax or Social Security tax from any reimbursement I receive of a nonqualifying expense up to the amount of additional tax actually owed by me. I understand the benefits and I have read the reverse page. I hereby authorize and direct DEM Group, LLC to reduce my salary by the amount necessary to pay for the benefits(s) as shown above for the plan year indicated.

SIGNATURE: _____ DATE: _____

PLEASE SEE THE REVERSE FOR IMPORTANT INFORMATION
REGARDING THE ABOVE BENEFITS.
(Direct Deposit Enrollment on Reverse)

Medical Flexible Spending Account:

- Reimbursement will only be available for qualifying medical care expenses as set forth in the Plan Document and Section 213 of the Internal Revenue Code. It is your responsibility to check the eligibility of an expense prior to enrollment.
- Many Over-the-Counter items are no longer automatically eligible for reimbursement. Over-the-counter medicines require a Letter of Medical Necessity. Over-the-Counter medicines include items such as Advil, Tylenol, allergy medication, antacids, etc. Items that are NOT medicines (band-aids, gauze, reading glasses, braces, etc.) will still be eligible without a Letter of Medical Necessity.

Dependent Care Flexible Spending Account:

- Reimbursement will be available only for qualifying day care expenses as described in the Internal Revenue Code Section 129, the Plan document and the Summary Plan Description.
- With a Dependent Care Account, you may not be reimbursed for amounts greater than your total deposits made at the time of your claim.

Additional Information:

- Flexible Spending Account deductions will be deducted from your paycheck evenly throughout the plan year. You must indicate an annual election and a per paycheck deduction on your enrollment form.
- All elections set forth are considered irrevocable for the entire plan year unless there is a qualifying change in status. Please consult the plan document or summary plan description for a list of qualifying events.
- In the event of a change in status the change in election must be necessitated by and consistent with the change in status and the change must be acceptable under IRS Regulations.
- Expenses must be incurred during the plan year and while you are an active participant in the plan. Any expenses incurred prior to your effective date or after your termination date cannot be reimbursed.
- You must claim all elected funds by the end of the run-out period. Money left in the plan after the end of the run-out period cannot be refunded to you; this is referred to as the Use-it or Lose-it rule.
- Lost or stale dated checks can be reissued ten business days after the original check date. There is a \$25.00 check reissue fee. The check reissue request will require at least one business day to process.

REQUEST FOR DEBIT CARD

By signing below, I elect to receive a debit card for my medical and/or dependent care expenses. By electing a debit card, I understand that \$4.25, the fee associated with the debit card, will be withdrawn from my paycheck each month.

Each participant is entitled to receive one additional card for their spouse or dependent free of charge. A \$10 fee will apply for each subsequent card generated. If you would like additional cards, please contact DEM Group LLC at (586) 739-4600.

Debit Card Signature: _____ Date: _____

REQUEST FOR DIRECT DEPOSIT

Financial Institution (Name of Bank): _____

Routing Number: _____

Account Number: _____ Checking: Savings:

I hereby authorize DEM Group, LLC to electronically deposit my reimbursements for all benefits to the bank account provided. I understand DEM Group, LLC does not control when funds will be made available by my bank. If a deposit is deemed ineligible after payment, I authorize DEM Group, LLC to withdraw those funds electronically from my account. I also understand there is a one time set-up fee of \$10.00 for this service.

Direct Deposit Signature: _____ Date: _____

Pre-Screening Notice and Certification Request for the Work Opportunity Credit

▶ See separate instructions.

Job applicant: Fill in the lines below and check any boxes that apply. Complete only this side.

Your name _____ Social security number ▶ _____

Street address where you live _____

City or town, state, and ZIP code _____

County _____ Telephone number (____) _____ - _____

If you are under age 40, enter your date of birth (month, day, year) ____/____/____

- 1 Check here if you are completing this form **before** August 28, 2009, and you lived in the area impacted by Hurricane Katrina on August 28, 2005. If so, please enter the address, including county or parish and state where you lived at that time.
- 2 Check here if you received a conditional certification from the state workforce agency (SWA) or a participating local agency for the work opportunity credit.
- 3 Check here if **any** of the following statements apply to you.
 - I am a member of a family that has received assistance from Temporary Assistance for Needy Families (TANF) for any 9 months during the past 18 months.
 - I am a veteran and a member of a family that received Supplemental Nutrition Assistance Program (SNAP) benefits (food stamps) for at least a 3-month period during the past 15 months.
 - I was referred here by a rehabilitation agency approved by the state, an employment network under the Ticket to Work program, or the Department of Veterans Affairs.
 - I am at least age 18 but **not** age 40 or older and I am a member of a family that:
 - a Received SNAP benefits (food stamps) for the past 6 months, **or**
 - b Received SNAP benefits (food stamps) for at least 3 of the past 5 months, **but** is no longer eligible to receive them.
 - During the past year, I was convicted of a felony or released from prison for a felony.
 - I received supplemental security income (SSI) benefits for any month ending during the past 60 days.
 - I am a veteran and I was discharged or released from active duty in the U.S. Armed Forces during the past 5 years **and**, for at least 4 weeks during the past year, I received unemployment compensation.
 - I am at least age 16 but **not** age 25 or older, **and**:
 - a During the past 6 months, I have not attended a secondary, technical, or post-secondary school for more than an average of 10 hours per week, not counting periods during which the school was closed for scheduled vacations, **and**
 - b During the past 6 months, if I was employed, during each consecutive 3-month period within the past 6 months, I earned less than I would have earned if I had worked for the applicable minimum wage 30 hours every week during the 3-month period, **and**
 - c I do not have a certificate of graduation from a secondary school or a General Education Development (GED) certificate **or** I have a certificate that was awarded at least 6 months ago and I have not held a job (other than occasionally) or been admitted to a technical or post-secondary school since I received the certificate.
- 4 Check here if you are a veteran entitled to compensation for a service-connected disability **and**, during the past year, you were:
 - Discharged or released from active duty in the U.S. Armed Forces, **or**
 - Unemployed for a period or periods totaling at least 6 months.
- 5 Check here if you are a member of a family that:
 - Received TANF payments for at least the past 18 months, **or**
 - Received TANF payments for any 18 months beginning after August 5, 1997, **and** the earliest 18-month period beginning after August 5, 1997, ended during the past 2 years, **or**
 - Stopped being eligible for TANF payments during the past 2 years because federal or state law limited the maximum time those payments could be made.

Signature—All Applicants Must Sign

Under penalties of perjury, I declare that I gave the above information to the employer on or before the day I was offered a job, and it is, to the best of my knowledge, true, correct, and complete.

Job applicant's signature ▶ _____

Date ____ / ____ / ____

For Employer's Use Only

Employer's name _____ Telephone no. (____) - _____ EIN ▶ _____

Street address _____

City or town, state, and ZIP code _____

Person to contact, if different from above _____ Telephone no. (____) - _____

Street address _____

City or town, state, and ZIP code _____

If, based on the individual's age and home address, he or she is a member of group 4 or 6 (as described under Members of Targeted Groups in the separate instructions), enter that group number (4 or 6) ▶ _____

Date applicant:

Gave information ____/____/____ Was offered job ____/____/____ Was hired ____/____/____ Started job ____/____/____

Complete Only If Box 1 on Page 1 is Checked

State and county or parish of job _____

Check if the individual was not your employee on August 28, 2005, and this is the first time the employee has been hired by you since August 28, 2005.

Under penalties of perjury, I declare that the applicant provided the information on this form on or before the day a job was offered to the applicant and that the information I have furnished is, to the best of my knowledge, true, correct, and complete. Based on the information the job applicant furnished on page 1, I believe the individual is a member of a targeted group. I hereby request a certification that the individual is a member of a targeted group.

Employer's signature ▶ _____ Title _____ Date ____/____/____

Privacy Act and Paperwork Reduction Act Notice

Section references are to the Internal Revenue Code.

Section 51(d)(13) permits a prospective employer to request the applicant to complete this form and give it to the prospective employer. The information will be used by the employer to complete the employer's federal tax return. Completion of this form is voluntary and may assist members of targeted groups in securing employment. Routine uses of this form include giving it to the state workforce agency (SWA), which will contact appropriate sources to confirm that the applicant is a member of a targeted group. This form may also be given to the Internal Revenue Service for administration of the Internal Revenue laws, to the Department of Justice for civil and

criminal litigation, to the Department of Labor for oversight of the certifications performed by the SWA, and to cities, states, and the District of Columbia for use in administering their tax laws. 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 section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping**3 hrs., 16 min.
- Learning about the law or the form** 46 min.
- Preparing and sending this form to the SWA** 42 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Do not send this form to this address. Instead, see *When and Where To File* in the separate instructions.

HIRING CREDIT QUESTIONNAIRE



Employer: DEM Solutions

Location ID: 5477

Employee Information

Name	Social Security #	Phone Number	
	- -		
Home Address	City	State	Zip
Job Title	Rate of Pay	Start Date	
		/ /	

Have you worked for this employer before? Yes ___ No ___

1) Are you at least age 16, but under age 40? Yes ___ No ___
 If YES, enter your *date of birth* _____

- a. If under 25, have you attended a high school, technical school or college within the last 6 months? Yes ___ No ___
- b. If under 25, have you been regularly employed in the last 6 months? Yes ___ No ___

2) Are you a Veteran of the U. S. Armed Forces? Yes ___ No ___ **If YES, please answer the following:**

- a. Did your family that received Food Stamps in 3 of the 15 months before you were hired? Yes ___ No ___
- b. Are you a veteran entitled to compensation for a service-connected disability? Yes ___ No ___
- c. Were you unemployed for at least 6 months during the year before you were hired? Yes ___ No ___
- d. Did you receive unemployment benefits for at least 4 weeks in the past year? Yes ___ No ___
- e. When were you discharged from active duty? _____

*Name of *primary recipient* _____ and *city/state* where benefits were received _____.

*Date of *discharge or release from active duty* _____

3) Are you a member of a family that received Food Stamps? If YES, please answer the following:

- a. for the 6 months before you were hired? Yes ___ No ___
- b. for at least 3 of the 5 months before you were hired and are no longer receiving them? Yes ___ No ___
- c. How long have you been receiving food stamps? _____

*Name of *primary recipient* _____ and *city/state* where benefits were received _____.

4) Are you a member of a family that has received TANF assistance, cash assistance payments? If YES, please answer the following:

- a. If yes are you currently receiving them? Yes ___ or No ___
- b. If no when did you stop receiving them? _____
 - a. Was it because you reached the maximum amount of time benefits were allowed? Yes ___ No ___
- c. When did you start receiving benefits (if exact date is unknown get month and year)? _____ / _____ / _____

*Name of *primary recipient* _____ and *city/state* where benefits were received _____.

5) Are you receiving any non – retirement based Social Security Administration benefits such as Supplemental Security Income (SSI) or, Supplemental Security Disability Income (SSDI)? Yes ___ or No ___

If yes what type of benefits are being received? SSI, SSDI or Other _____

6) Have you applied to any organization for help in finding a job, such as the Veterans Affairs, Vocational Rehabilitation Agency, or an Employment Network under the Ticket to Work Program? Yes ___ or No ___

If so what is the name of the agency? _____

7) Have you worked more than 40 hours in the last 60 days? Yes ___ no ___

8) Were you convicted of a felony or released from prison after committing a felony in the last year? Yes ___ No ___

*Date of conviction _____ and the date of release _____.

9) Do you belong to a Native American Tribe? Yes ___ No ___ **If yes name of tribe** _____ **CDIB#** _____

I hereby authorize any agency, organization, or individuals to supply such verification or information as may be needed to determine tax credit eligibility to my employer, employer representative Paradigm Partners, or the Department of Labor.

New Hire Signature	Date
	/ /