TOWN OF SANDWICH

PART TIME
EMPLOYEE BENEFIT
HANDBOOK

TREASURER
130 Main Street
Sandwich, MA 02563
PH: 508-888-6508
Fax: 508-888-8655

Revised: 03.12.2018
WELCOME NEW EMPLOYEE !!!

The following handbook describes the benefits you are entitled to receive as an employee of the Town of Sandwich. **Included in this handbook are important forms to be filled out, signed and returned to the Treasurer's Office in order for you to be paid.**

Please read the following handbook very carefully, fill out the applicable paperwork and call 508-888-6508 to make an appointment to return your forms to the Treasurer's Office. It is your responsibility to properly complete and return the forms in a timely manner. **We cannot process your paycheck without all the necessary forms returned in an accurate manner.**

**Please note** that it is extremely important that the Treasurer's Office be notified of any changes in the employee's family status. This includes: Marriage, divorce, death, dependent child reaching of age, etc. This ensures proper insurance coverage and accurate premium payments.

We appreciate your cooperation and understanding in this manner.

Sincerely,

William Jennings  
Town Treasurer
TOWN OF SANDWICH PART TIME EMPLOYEE BENEFITS

RETIREMENT

Mandatory – 457 Tax Deferred Compensation

All permanent part-time employees who are not enrolled in a County or State retirement system, must participate in the Town mandated “457-Social Security Compliance” (Federal and State tax deferred), retirement plan. Employees will have 7.5% of their pay deducted for retirement. This is in lieu of paying into Social Security. This money will stay in an interest bearing account until such time as the employee permanently leaves the employment of the Town and withdraws it by contacting the Treasurer’s office. It is an option of the employee to leave the money in the account until he/she is age 70 ½ yrs. old. The account representative for Mass Mutual is Sylvia Connor. She may be reached at the following number 1-508-888-5543.

TAXES

Federal Taxes

When hired, each employee should fill out a “W-4 Federal Tax Withholding” form. The employee must state marital status and the number of exemptions he/she will be claiming. Single employees must so designate themselves. However, married employees may check off the box marked “married but withhold at higher single rate”, if they desire increased Federal withholdings. The employee may also list additional dollar amounts to be withheld if he/she so desires, but the additional amount will present a payroll problem if a paycheck were to be issued for that same amount or less.

The employee should make sure that he/she has included his/her name, mailing address and Social Security Number on the form and that it is signed and dated. Employees may change their Federal Withholding status at any time by filling out a new W-4 form.

State Taxes

If an employee wishes to have the State withholdings exemption status different from the Federal withholding status, an M-4 State Withholding form must also be completed. Otherwise, the W-4 will be used for both Federal and State Withholdings.

Medicare

All employees hired by the Town of Sandwich on or after April 1, 1986 are subject to the Federal Medicare tax, which is 1.45% of gross pay.
EMPLOYMENT ELIGIBILITY VERIFICATION FORM (I-9)

Each employee is required to fill out an I-9 form. This verifies that you are eligible to work in the United States. Please fill out Section 1 of the I-9 and bring two forms of identification to our office, we will make copies for our records. See reverse side of the I-9 form for the acceptable forms of ID requested. Return this form to the Treasurer’s office. **Please do not forget to date and sign this form.**

DIRECT DEPOSIT

The Town of Sandwich pays their employees by Direct Deposit. Please complete the attached Direct Deposit form and attach a voided check or a written letter from the bank for account verification.

FORMS TO BE COMPLETED

Below is a list of the forms that are **required** to be completed for all part time employees:
- Direct Deposit form
- W-4
- I-9 – 2 forms of acceptable identification
- Social Security (SSA – 1945)
- Health Insurance Disclosure
- Conflict of Interest & Online Certification
- 457 (b) – Mass Mutual OBRA form

Please feel free to contact the Treasurer’s Office if you have any questions or concerns.
Town of Sandwich  
Guidance Document on the  
PREGNANT WORKERS FAIRNESS ACT  
Issued March 12, 2018

The Pregnant Workers Fairness Act ("the Act") amends the current statute prohibiting discrimination in employment, G.L. c. 151B, §4, enforced by the Massachusetts Commission Against Discrimination (MCAD). The Act, effective on April 1, 2018, expressly prohibits employment discrimination on the basis of pregnancy and pregnancy-related conditions, such as lactation or the need to express breast milk for a nursing child. It also describes employers' obligations to employees that are pregnant or lactating and the protections these employees are entitled to receive. Generally, employers may not treat employees or job applicants less favorably than other employees based on pregnancy or pregnancy-related conditions and have an obligation to accommodate pregnant workers.

Under the Act:

- Upon request for an accommodation, the employer has an obligation to communicate with the employee in order to determine a reasonable accommodation for the pregnancy or pregnancy-related condition. This is called an "interactive process," and it must be done in good faith. A reasonable accommodation is a modification or adjustment that allows the employee or job applicant to perform the essential functions of the job while pregnant or experiencing a pregnancy-related condition, without undue hardship to the employer.

- An employer must accommodate conditions related to pregnancy, including post-pregnancy conditions such as the need to express breast milk for a nursing child, unless doing so would pose an undue hardship on the employer. "Undue hardship" means that providing the accommodation would cause the employer significant difficulty or expense.

- An employer cannot require a pregnant employee to accept a particular accommodation, or to begin disability or parental leave if another reasonable accommodation would enable the employee to perform the essential functions of the job without undue hardship to the employer.

- An employer cannot refuse to hire a pregnant job applicant or applicant with a pregnancy-related condition, because of the pregnancy or the pregnancy-related condition, if an applicant is capable of performing the essential functions of the position with a reasonable accommodation.
• An employer cannot deny an employment opportunity or take adverse action against an employee because of the employee’s request for or use of a reasonable accommodation for a pregnancy or pregnancy-related condition.

• An employer cannot require medical documentation about the need for an accommodation if the accommodation requested is for: (i) more frequent restroom, food or water breaks; (ii) seating; (iii) limits on lifting no more than 20 pounds; and (iv) private, non-bathroom space for expressing breast milk. An employer, may, however, request medical documentation for other accommodations.

• Employers must provide written notice to employees of the right to be free from discrimination due to pregnancy or a condition related to pregnancy, including the right to reasonable accommodations for conditions related to pregnancy, in a handbook, pamphlet, or other means of notice no later than April 1, 2018.

• Employers must also provide written notice of employees' rights under the Act: (1) to new employees at or prior to the start of employment; and (2) to an employee who notifies the employer of a pregnancy or a pregnancy-related condition, no more than 10 days after such notification.

The foregoing is a synopsis of the requirements under the Act, and both employees and employers are encouraged to read the full text of the law available on the General Court's website here: https://malegislature.gov/Laws/SessionLaws/Acts/2017/Chapter54

If you believe you have been discriminated against on the basis of pregnancy or a pregnancy-related condition, you may file a formal complaint with the Town of Sandwich Human Resources Department. They are located at Sandwich Town Hall, 130 Main Street, Sandwich, MA 02563 and can be reached by calling 508-833-8061.

Also, if you believe you have been discriminated against on the basis of pregnancy or a pregnancy-related condition, you may file a formal complaint with MCAD. You may also have the right to file a complaint with the Equal Employment Opportunity Commission if the conduct violates the Pregnancy Discrimination Act, which amended Title VII of the Civil Rights Act of 1964. Both agencies require the formal complaint to be filed within 300 days of the discriminatory act. Please be advised that you are not required to file a formal complaint with the Town of Sandwich as a condition with filing a complaint with the MCAD and/or EEOC.

If you have any questions, please contact the Human Resources Department at 508-833-8061.
Town of Sandwich

Emergency Contact Information

(Optional)

Employee Name

Emergency contact person

Relationship to employee

Emergency contact phone number

Signature  Date
Employee Signature

Date

I have read and understand all the terms of this form.

Email Address

I authorize my employer to debit my account for the purpose of correcting an erroneous credit or debit error. I authorize my employer to debit my account at any time by written notification.

Direct Deposit Authorization Agreement

Funds deposited. You have an active savings account, routing & account number must be provided. You must have a bank account in order to have these amounts held. If this is a SAVINGS account we require a letter/document that (check one of savings)

____ (S) ______ (C) ______

Account $ amount # ROUTINE

# ROUTINE

# ROUTINE

# ROUTINE

You MUST attach a voided check or letter for savings and return to the payroll department (check the box or specify)

Employee Name (Please Print)

And to make adjustments, if necessary, only under the conditions on the bottom of this form.

Bank Name(s):

I request my employer, Town of Saratoga, to automatically deposit my pay to my checking and/or savings accounts at

(Direct Deposit Information)

(please attach "VOID" check)
# Employee's Withholding Certificate

**Form W-4**

- Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.
- Give Form W-4 to your employer.
- Your withholding is subject to review by the IRS.

### Step 1: Enter Personal Information

<table>
<thead>
<tr>
<th>(a) First name and middle initial</th>
<th>Last name</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(b) Social security number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

City or town, state, and ZIP code:

- □ Single or Married filing separately
- □ Married filing jointly (or Qualifying widow(er))
- □ 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.)

**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, when to use the online estimator, and privacy.

### 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](http://www.irs.gov/W4App) for most accurate withholding for this step (and Steps 3–4);
- (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; 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 accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld.

**TIP:** To be accurate, submit a 2020 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

### Step 3: Claim Dependents

If your income will be $200,000 or less ($400,000 or less if married filing jointly):

- Multiply the number of qualifying children under age 17 by $2,000
- Multiply the number of other dependents by $500

Add the amounts above and enter the total here:

3 $  

### 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. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here.

4(b) $  

- (c) Extra withholding. Enter any additional tax you want withheld each pay period.

4(c) $  

### Step 5: Sign Here

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

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

Date

### Employers Only

Employer’s name and address

First date of employment

Employer identification number (EIN)

For Privacy Act and Paperwork Reduction Act Notice, see page 3.
General Instructions

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.

Exemption from withholding. You may claim exemption from withholding for 2020 if you meet both of the following conditions: you had no federal income tax liability in 2019 and you expect to have no federal income tax liability in 2020. You had no federal income tax liability in 2019 if (1) your total tax on line 16 on your 2019 Form 1040 or 1040-SR is zero (or less than the sum of lines 18a, 18b, and 18c), 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 2020 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing “Exempt” on Form W-4 in the space below Step 4(c). Then, complete Steps 1a, 1b, and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 16, 2021.

Your privacy. If you prefer to limit information provided in Steps 2 through 4, use the online estimator, which will also increase accuracy.

As an alternative to the estimator: if you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c). If this is the only job in your household, you may instead check the box in Step 2(c), which will increase your withholding and significantly reduce your paycheck (often by thousands of dollars over the year).

When to use the estimator. Consider using the estimator at www.irs.gov/W4App if you:
1. Expect to work only part of the year;
2. Have dividend or capital gain income, or are subject to additional taxes, such as the additional Medicare tax;
3. Have self-employment income (see below); or
4. Prefer the most accurate withholding for multiple jobs.

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.

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

If you (and your spouse) have a total of only two jobs, you may instead check the box in option (a). 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 roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.

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

Step 3. Step 3 of Form W-4 provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can’t be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 972, Child Tax Credit and Credit for Other Dependents. You can also include other tax credits in this step, such as education tax credits and the foreign tax credit. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

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

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2020 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay each pay period, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.
Step 2(b)—Multiple Jobs Worksheet (Keep for your records.)

If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on only ONE Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job.

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/WithApp.

1. **Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3.

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

   2a $  

   b. Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b.

   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(e) of Form W-4 for the highest paying job (along with any other additional amount you want withheld).

   4 $  

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

1. Enter an estimate of your 2020 itemized deductions (from Schedule A (Form 1040 or 1040-SR)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to $10,000), and medical expenses in excess of 10% of your income.

   1 $  

2. Enter:

   - $24,800 if you’re married filing jointly or qualifying widow(er)
   - $18,650 if you’re head of household
   - $12,400 if you’re single or married filing separately

   2 $  

3. If line 1 is greater than line 2, subtract line 2 from line 1. If line 2 is greater than line 1, enter "0-".

   3 $  

4. Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Schedule 1 (Form 1040 or 1040-SR)). See Pub. 505 for more information.

   4 $  

5. Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4.

   5 $  

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 use of this information includes 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 6109.

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 Widow(er)

<table>
<thead>
<tr>
<th>Higher Paying Job Annual Taxable Wage &amp; Salary</th>
<th>Lower Paying Job Annual Taxable Wage &amp; Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0 - 9,999</td>
<td>$460</td>
</tr>
<tr>
<td>$10,000 - 19,999</td>
<td>$460</td>
</tr>
<tr>
<td>$20,000 - 29,999</td>
<td>$460</td>
</tr>
<tr>
<td>$30,000 - 39,999</td>
<td>$460</td>
</tr>
<tr>
<td>$40,000 - 49,999</td>
<td>$460</td>
</tr>
<tr>
<td>$50,000 - 59,999</td>
<td>$460</td>
</tr>
<tr>
<td>$60,000 - 69,999</td>
<td>$460</td>
</tr>
<tr>
<td>$70,000 - 79,999</td>
<td>$460</td>
</tr>
<tr>
<td>$80,000 - 89,999</td>
<td>$460</td>
</tr>
<tr>
<td>$90,000 - 99,999</td>
<td>$460</td>
</tr>
<tr>
<td>$100,000 - 109,999</td>
<td>$460</td>
</tr>
<tr>
<td>$110,000 - 120,000</td>
<td>$460</td>
</tr>
</tbody>
</table>

## Single or Married Filing Separately

<table>
<thead>
<tr>
<th>Higher Paying Job Annual Taxable Wage &amp; Salary</th>
<th>Lower Paying Job Annual Taxable Wage &amp; Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0 - 9,999</td>
<td>$460</td>
</tr>
<tr>
<td>$10,000 - 19,999</td>
<td>$460</td>
</tr>
<tr>
<td>$20,000 - 29,999</td>
<td>$460</td>
</tr>
<tr>
<td>$30,000 - 39,999</td>
<td>$460</td>
</tr>
<tr>
<td>$40,000 - 49,999</td>
<td>$460</td>
</tr>
<tr>
<td>$50,000 - 59,999</td>
<td>$460</td>
</tr>
<tr>
<td>$60,000 - 69,999</td>
<td>$460</td>
</tr>
<tr>
<td>$70,000 - 79,999</td>
<td>$460</td>
</tr>
<tr>
<td>$80,000 - 89,999</td>
<td>$460</td>
</tr>
<tr>
<td>$90,000 - 99,999</td>
<td>$460</td>
</tr>
<tr>
<td>$100,000 - 109,999</td>
<td>$460</td>
</tr>
<tr>
<td>$110,000 - 120,000</td>
<td>$460</td>
</tr>
</tbody>
</table>

## Head of Household

<table>
<thead>
<tr>
<th>Higher Paying Job Annual Taxable Wage &amp; Salary</th>
<th>Lower Paying Job Annual Taxable Wage &amp; Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0 - 9,999</td>
<td>$540</td>
</tr>
<tr>
<td>$10,000 - 19,999</td>
<td>$540</td>
</tr>
<tr>
<td>$20,000 - 29,999</td>
<td>$540</td>
</tr>
<tr>
<td>$30,000 - 39,999</td>
<td>$540</td>
</tr>
<tr>
<td>$40,000 - 49,999</td>
<td>$540</td>
</tr>
<tr>
<td>$50,000 - 59,999</td>
<td>$540</td>
</tr>
<tr>
<td>$60,000 - 69,999</td>
<td>$540</td>
</tr>
<tr>
<td>$70,000 - 79,999</td>
<td>$540</td>
</tr>
<tr>
<td>$80,000 - 89,999</td>
<td>$540</td>
</tr>
<tr>
<td>$90,000 - 99,999</td>
<td>$540</td>
</tr>
<tr>
<td>$100,000 - 109,999</td>
<td>$540</td>
</tr>
<tr>
<td>$110,000 - 120,000</td>
<td>$540</td>
</tr>
</tbody>
</table>

---

**Note:** The table above represents various tax brackets for different income levels, showing the lower paying job annual taxable wage and salary for married filing jointly or qualifying widow(er) status, single or married filing separately, and head of household status.
MASSACHUSETTS EMPLOYEE’S WITHHOLDING EXEMPTION CERTIFICATE

Employee:
Print full name ................................................................. Social Security no. ....................................................... City ............................................................ State .............. Zip ..........................

File this form or Form W-4 with your employer. Otherwise, Massachusetts income taxes will be withheld from your wages without exemptions.

Employer:
Keep this certificate with your records. If the employee is believed to have claimed excessive exemptions, the Massachusetts Department of Revenue should be so advised.

HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS

1. Your personal exemption. Write the figure “1.” If you are age 65 or over or will be before next year, write “2” .................................................................

2. If married and if exemption for spouse is allowed, write the figure “4.” If your spouse is age 65 or over or will be before next year and if otherwise qualified, write “6.” See Instruction C. .................................................................

3. Write the number of your qualified dependents. See Instruction D. .................................................................

4. Add the number of exemptions which you have claimed above and write the total .................................................................

5. Additional withholding per pay period under agreement with employer $ .................................................................

   A. □ Check if you will file as head of household on your tax return.
   B. □ Check if you are blind. .................................................................
   C. □ Check if spouse is blind and not subject to withholding.
   D. □ Check if you are a full-time student engaged in seasonal, part-time or temporary employment whose estimated annual income will not exceed $6,000.

EMPLOYER: DO NOT withhold if Box D is checked.

I certify that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled.

Date .................................................................. Signed ........................................................................................

THIS FORM MAY BE REPRODUCED

THE COMMONWEALTH OF MASSACHUSETTS, DEPARTMENT OF REVENUE

A. Number. If you claim more than the correct number of exemptions, civil and criminal penalties may be imposed. You may claim a smaller number of exemptions. If you do not file a certificate, your employer must withhold on the basis of no exemptions.

If you expect to owe more income tax than will be withheld, you may either claim a smaller number of exemptions or enter into an agreement with your employer to have additional amounts withheld.

You should claim the total number of exemptions to which you are entitled to prevent excessive withholding, unless you have a significant amount of other income.

If you work for more than one employer at the same time, you must not claim any exemptions with employers other than your principal employer.

If you are married and if your spouse is subject to withholding, each may claim a personal exemption.

B. Changes. You may file a new certificate at any time if the number of exemptions increases. You must file a new certificate within 10 days if the number of exemptions previously claimed by you decreases. For example, if during the year your dependent son’s income indicates that you will not provide over half of his support for the year, you must file a new certificate.

C. Spouse. If your spouse is not working or if she or he is working but not claiming the personal exemption or the age 65 or over exemption, generally you may claim those exemptions in line 2. However, if you are planning to file separate annual tax returns, you should not claim withholding exemptions for your spouse or for any dependents that will not be claimed on your annual tax return.

If claiming a wife or husband, write “4” in line 2. Using “4” is the withholding system adjustment for the $4,400 exemption for a spouse.

D. Dependent(s). You may claim an exemption in line 3 for each individual who qualifies as a dependent under the Federal income Tax Law. In addition, if one or more of your dependents will be under age 12 at year end, add “1” to your dependents total for line 3.

You are not allowed to claim “federal withholding deductions and adjustments” under the Massachusetts withholding system.

If you have income not subject to withholding, you are urged to have additional amounts withheld to cover your tax liability on such income. See line 5.

IF THE ALLOWABLE MASSACHUSETTS WITHHOLDING EXEMPTIONS ARE THE SAME AS YOU ARE CLAIMING FOR U.S. INCOME TAXES, COMPLETE U.S. FORM W-4 ONLY.
Employment Eligibility Verification
Department of Homeland Security
U.S. Citizenship and Immigration Services

START HERE: Read instructions carefully before completing this form. The instructions must be available, either in paper or electronically, during completion of this form. Employers are liable for errors in the completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) an employee may present to establish employment authorization and identity. The refusal to hire or continue to employ an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Attestation (Employees must complete and sign Section 1 of Form I-9 no later than the first day of employment, but not before accepting a job offer.)

<table>
<thead>
<tr>
<th>Last Name (Family Name)</th>
<th>First Name (Given Name)</th>
<th>Middle Initial</th>
<th>Other Last Names Used (if any)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Address (Street Number and Name)</th>
<th>Apt. Number</th>
<th>City or Town</th>
<th>State</th>
<th>ZIP Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date of Birth (mm/dd/yyyy)</th>
<th>U.S. Social Security Number</th>
<th>Employee’s E-mail Address</th>
<th>Employee’s Telephone Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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 boxes):

☐ 1. A citizen of the United States
☐ 2. A noncitizen national of the United States (See instructions)
☐ 3. A lawful permanent resident (Alien Registration Number/USCIS Number):

☐ 4. An alien authorized to work until (expiration date, if applicable, mm/dd/yyyy):

Some aliens may write ”N/A” in the expiration date field. (See instructions)

Aliens authorized to work must provide only one of the following document numbers to complete Form I-9: An Alien Registration Number/USCIS Number OR Form I-94 Admission Number OR Foreign Passport Number.

☐ 1. Alien Registration Number/USCIS Number:

☐ 2. Form I-94 Admission Number:

☐ 3. Foreign Passport Number:

Country of Issuance:

Signature of Employee: ____________________________  Today’s Date (mm/dd/yyyy): _____________

Preparer and/or Translator Certification (check one):

☐ I did not use a preparer or translator.
☐ A preparer(s) and/or translator(s) assisted the employee in completing Section 1,

(Fields below must be completed and signed when preparers and/or translators assist an employee in completing Section 1.)

I attest, under penalty of perjury, that I have assisted in the completion of Section 1 of this form and that to the best of my knowledge the information is true and correct.

Signature of Preparer or Translator: ____________________________  Today’s Date (mm/dd/yyyy): _____________

<table>
<thead>
<tr>
<th>Last Name (Family Name)</th>
<th>First Name (Given Name)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Address (Street Number and Name)</th>
<th>City or Town</th>
<th>State</th>
<th>ZIP Code</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Form I-9 10/21/2019  Page 1 of 3
### Section 2. Employer or Authorized Representative Review and Verification

(Employers or their authorized representative must complete and sign Section 2 within 3 business days of the employee's first day of employment. You must physically examine one document from List A OR a combination of one document from List B and one document from List C as listed on the "Lists of Acceptable Documents.")

<table>
<thead>
<tr>
<th>Employee Info from Section 1</th>
<th>List A</th>
<th>Identity and Employment Authorization</th>
<th>List B</th>
<th>Identity</th>
<th>List C</th>
<th>Employment Authorization</th>
</tr>
</thead>
<tbody>
<tr>
<td>Last Name (Family Name)</td>
<td>Document Title</td>
<td>Issuing Authority</td>
<td>Document Number</td>
<td>Expiration Date (if any) (mm/dd/yyyy)</td>
<td>Document Title</td>
<td>Issuing Authority</td>
</tr>
<tr>
<td>First Name (Given Name)</td>
<td>Document Title</td>
<td>Issuing Authority</td>
<td>Document Number</td>
<td>Expiration Date (if any) (mm/dd/yyyy)</td>
<td>Document Title</td>
<td>Issuing Authority</td>
</tr>
<tr>
<td>M.I. Citizenship/Immigration Status</td>
<td>Document Title</td>
<td>Issuing Authority</td>
<td>Document Number</td>
<td>Expiration Date (if any) (mm/dd/yyyy)</td>
<td>Document Title</td>
<td>Issuing Authority</td>
</tr>
</tbody>
</table>

**Certification:** I attest, under penalty of perjury, that (1) I have examined the document(s) presented by the above-named employee, (2) the above-listed document(s) appear to be genuine and to relate to the employee named, and (3) to the best of my knowledge the employee is authorized to work in the United States.

The employee's first day of employment (mm/dd/yyyy): **(See instructions for exemptions)**

<table>
<thead>
<tr>
<th>Signature of Employer or Authorized Representative</th>
<th>Today's Date (mm/dd/yyyy)</th>
<th>Title of Employer or Authorized Representative</th>
</tr>
</thead>
<tbody>
<tr>
<td>Last Name of Employer or Authorized Representative</td>
<td>First Name of Employer or Authorized Representative</td>
<td>Employer’s Business or Organization Name</td>
</tr>
<tr>
<td>Employer’s Business or Organization Address (Street Number and Name)</td>
<td>City or Town</td>
<td>State</td>
</tr>
</tbody>
</table>

### Section 3. Reverification and Rehires

(To be completed and signed by employer or authorized representative.)

<table>
<thead>
<tr>
<th>A. New Name (if applicable)</th>
<th>B. Date of Rehire (if applicable)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Last Name (Family Name)</td>
<td>First Name (Given Name)</td>
</tr>
</tbody>
</table>

C. If the employee's previous grant of employment authorization has expired, provide the information for the document or receipt that establishes continuing employment authorization in the space provided below.

| Document Title | Document Number | Expiration Date (if any) (mm/dd/yyyy) |

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 | Today's Date (mm/dd/yyyy) | Name of Employer or Authorized Representative |

---

Form I-9 10/21/2019  Page 2 of 3
LISTS OF ACCEPTABLE DOCUMENTS
All documents must be UNEXPIRED

Employees may present one selection from List A
or a combination of one selection from List B and one selection from List C.

<table>
<thead>
<tr>
<th>LIST A</th>
<th>LIST B</th>
<th>LIST C</th>
</tr>
</thead>
<tbody>
<tr>
<td>Documents that Establish Both Identity and Employment Authorization OR</td>
<td>Documents that Establish Identity AND</td>
<td>Documents that Establish Employment Authorization</td>
</tr>
</tbody>
</table>
| 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. A Social Security Account Number card, unless the card includes one of the following restrictions:  
   (1) NOT VALID FOR EMPLOYMENT  
   (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION  
   (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION |
| 2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551) | 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 report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240) |
| 3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa | 3. School ID card with a photograph | 3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal |
| 5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status: | 5. U.S. Military card or draft record | 5. U.S. Citizen ID Card (Form I-197) |
| a. Foreign passport; and | 6. Military dependent's ID card | 6. Identification Card for Use of Resident Citizen in the United States (Form I-179) |
| b. Form I-94 or Form I-94A that has the following: | 7. U.S. Coast Guard Merchant Mariner Card | 7. Employment authorization document issued by the Department of Homeland Security |
| (1) The same name as the passport; and | 8. Native American tribal document | |
| (2) An endorsement of the alien's nonimmigrant status as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form. | 9. Driver's license issued by a Canadian government authority | |
| 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 | For persons under age 18 who are unable to present a document listed above: | |
| | 10. School record or report card | |
| | 11. Clinic, doctor, or hospital record | |
| | 12. Day-care or nursery school record | |

Examples of many of these documents appear in the Handbook for Employers (M-274).

Refer to the instructions for more information about acceptable receipts.

Form I-9  10/21/2019  Page 3 of 3
Information about Social Security Form SSA-1945 Statement Concerning Your Employment in a Job Not Covered by Social Security

New legislation [Section 419(c) of Public Law 108-203, the Social Security Protection Act of 2004] 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. The statement explains how a pension from that job could affect future Social Security benefits to which they may become entitled.

Form SSA-1945, Statement Concerning Your Employment In a Job Not Covered by Social Security, is the document that employers should use to meet the requirements of the law. The SSA-1945 explains the potential effects of two provisions in the Social Security law for workers who also receive a pension based on their work in a job not covered by Social Security. The Windfall Elimination Provision can affect the amount of a worker's Social Security retirement or disability benefit. The Government Pension Offset Provision can affect a Social Security benefit received as a spouse, surviving spouse, or an ex-spouse.

Employers must:
- Give the statement to the employee prior to the start of employment;
- Get the employee's signature on the form; and
- 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.

Copies of the SSA-1945 are available online at the Social Security website, www.socialsecurity.gov/online/ssa-1945.pdf. Paper copies can be requested by email at ofsm.oswm.rqct.orders@ssa.gov or by fax at 410-965-2037. The request must include the name, complete address and telephone number of the employer. Forms will not be sent to a post office box. Also, if appropriate, include the name of the person to whom the forms are to be delivered. The forms are available in packages of 25. Please refer to Inventory Control Number (ICN) 276950 when ordering.
Statement Concerning Your Employment in a Job
Not Covered by Social Security

Employee Name ___________________________ Employee ID# ___________________________

Employer Name ___________________________ Employer ID# ___________________________

Your earnings from this job are not covered under Social Security. When you retire, or if you become disabled, you may receive a pension based on earnings from this job. If you do, and you are also entitled to a benefit from Social Security based on either your own work or the work of your husband or wife, or former husband or wife, your pension may affect the amount of the Social Security benefit you receive. Your Medicare benefits, however, will not be affected. Under the Social Security law, there are two ways your Social Security benefit amount may be affected.

Windfall Elimination Provision

Under the Windfall Elimination Provision, your Social Security retirement or disability benefit is figured using a modified formula when you are also entitled to a pension from a job where you did not pay Social Security tax. As a result, you will receive a lower Social Security benefit than if you were not entitled to a pension from this job. For example, if you are age 62 in 2013, the maximum monthly reduction in your Social Security benefit as a result of this provision is $395.50. This amount is updated annually. This provision reduces, but does not totally eliminate, your Social Security benefit. For additional information, please refer to Social Security Publication, “Windfall Elimination Provision.”

Government Pension Offset Provision

Under the Government Pension Offset Provision, any Social Security spouse or widow(er) benefit to which you become entitled will be offset if you also receive a Federal, State or local government pension based on work where you did not pay Social Security tax. The offset reduces the amount of your Social Security spouse or widow(er) benefit by two-thirds of the amount of your pension.

For example, if you get a monthly pension of $600 based on earnings that are not covered under Social Security, two-thirds of that amount, $400, is used to offset your Social Security spouse or widow(er) benefit. If you are eligible for a $500 widow(er) benefit, you will receive $100 per month from Social Security ($500 - $400 = $100). Even if your pension is high enough to totally offset your spouse or widow(er) Social Security benefit, you are still eligible for Medicare at age 65. For additional information, please refer to Social Security Publication, “Government Pension Offset.”

For More Information
Social Security publications and additional information, including information about exceptions to each provision, are available at www.socialsecurity.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 that contains information about the possible effects of the Windfall Elimination Provision and the Government Pension Offset Provision on my potential future Social Security Benefits.

Signature of Employee ___________________________ Date ___________________________

Form SSA-1945 (01-2013)
Destroy Prior Editions
Enrollment Form 457(b) Governmental

Mellon Mutual Retirement Services
PO Box 1583, Hartford, CT 06144-1583
Fax Number: 860-843-3577

Group No: 110125

Social Security No:

Employer: Town Of Sandwich

Employee Name: (Last, First, M.I.)

Mailing Address:

City: 
State: 
Zip:  
Sex: M F

Home Phone: Work Phone: Date of Birth: Date of Hire: 

A. CONTRIBUTIONS

Employee $ or % Amount: 7.5 % x 26 = Annual Contribution Total:

Current Annual Salary $ 

☐ I am utilizing the plan's age 50+ catch-up provision
☐ I am utilizing the plan's pre-retirement catch-up provision.

My unused deferral limitation is $ 

My anticipated retirement date is / /

B. SIGNATURES

I understand that all values provided by the contract, when based on investment experience of the above named investment choices (except the General Account), are variable and are not guaranteed as to a fixed dollar amount. Receipt of a current effective variable annuity prospectus or disclosure document, whichever is applicable, is acknowledged. Further I wish to participate in the Deferred Compensation Plan and hereby agree to defer my right to receive compensation to the extent of the annual premium noted above. I understand and agree to the provisions contained in my Employer's Deferred Compensation Plan. Together with my heirs, successors, and assigns, I will hold harmless my Employer from any liability whatsoever for all acts performed in good faith, including those related to the investment of deferred amounts and/or my Employer's investment preference(s) under my Employer's Deferred Compensation Plan. I acknowledge that I have read and understand the Full Disclosure Statement, as applicable to my state, located on the last page of this form.

Signed in the state of on Date

Participant Signature

This document has been received and accepted by the Plan Administrator.

Plan Administrator Signature Date

Registered Representative Signature

Registered Representative Tax ID/Producer Code

Selling Firm Name Selling Firm Tax ID

26
Beneficiary Designation/ Name & Address Change - 457(b) and 401(a)

Mail Address: MassMutual Retirement Services
PO Box 1663
Hartford, CT 06144-1663

Overnight Mail Address
MassMutual Retirement Services
1 Griffin Road North
Windsor, CT 06095-1612

Group Number: 110125

Employee Name: Last, First, M.I.

Name Change? Please provide documentation

Mailing Address:

New?

City:

State:

Zip:

Home Phone:

Work Phone:

BEeneficiary Information

Please complete the Beneficiary Designation including name, address, phone number, Social Security Number, date of birth, relationship and percentage of death benefit. The percent of benefit must total 100% for all primary beneficiaries named. If naming contingent beneficiary(ies) the total percentage for this designation must equal 100%. Married residents of community property states may want to seek legal advice if naming a non-spouse Primary Beneficiary.

Type of Beneficiary:
One Beneficiary
Two or more Primary Beneficiaries, equally among the survivors
Two or more Primary Beneficiaries, with their share to their children
Primary and Contingent Beneficiaries

Examples of Designation:
Jane Doe, wife, 100%
John Doe, son, 33%
Carol Smith, daughter, 33%
Mark Doe, son 34%
or equally among the survivors
John Doe, son, 33%
Carol Smith, daughter, 33%
Mark Doe, son 34%

Primary: Jane Doe, wife, 100% if living:
Contingent: John Doe, son, 33%
Carol Smith, daughter, 33%
Mark Doe, son 34%
equally among the survivors

Participant's Estate
Trustee

* Date of the execution of the trust agreement or a copy of the trust agreement must be provided.

Primary Beneficiary(ies) name, address and phone no.
Social Security No.
Date of Birth
Relationship %

Contingent Beneficiary(ies) name, address and phone no.
Social Security No.
Date of Birth
Relationship %

PRIMARY TOTAL: 100%

CONTINGENT TOTAL: 100%

The execution and delivery of this form to the offices of MassMutual revokes all prior beneficiary designations that I have made. I understand that this beneficiary designation will not take effect until it has been received in good order by MassMutual.

Employee Signature

Date

Mail this Beneficiary Designation to MassMutual at the address above. Keep a copy for your records.

Please provide a copy of this Beneficiary Designation to your Employer.

MassMutual Retirement Services (MMRS) is a division of Massachusetts Mutual Life Insurance Company (MassMutual) and affiliates.
The Commonwealth of Massachusetts  
Executive Office of Health and Human Services  
Division of Health Care Finance and Policy

Employee Health Insurance Responsibility Disclosure Form

You are completing this form because you have declined to participate in your employer sponsored health insurance plan and/or have declined to participate in the employer’s “Section 125 Cafeteria Plan” pre-tax purchasing arrangement. A Section 125 Plan is not health insurance; it is a way to purchase health insurance on a pre-tax basis. For information about affordable health insurance options, visit the Commonwealth Connector at <www.mahealthconnector.org>.

<table>
<thead>
<tr>
<th>Employer</th>
<th>TOWN OF SANDWICH</th>
<th>FEIN: 046001290</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer D/B/A:</td>
<td>130 MAIN STREET</td>
<td></td>
</tr>
<tr>
<td>Employer Address:</td>
<td>SANDBICH, MA 02563</td>
<td></td>
</tr>
</tbody>
</table>

1. Did you offer a "Section 125 Cafeteria Plan" to this employee?  
   - Yes ☐  
   - No ☑

2. Did you offer employer sponsored health insurance to this employee?  
   - Yes ☐  
   - No ☑

3. If you offered sponsored insurance to this employee, what is the dollar amount of the employee's portion of the monthly premium cost of the least expensive individual health plan offered by the employer to the employee? (If did not offer sponsored insurance, leave blank.)  
   - $  

| Employee |  
|----------|------------------|
| Employee First Name |  
| Middle Initial |  
| Employee Last Name |  
| Suffix (e.g., Sr., Jr.) |  

1. Did you accept your employer sponsored health insurance?  
   - Yes ☐  
   - No ☑  
   - None Offered ☑

2. Did you agree to use your employer's "Section 125 Cafeteria Plan" to purchase health insurance?  
   - Yes ☐  
   - No ☐  
   - None Offered ☑

3. Do you have other health insurance?  
   - Yes ☐  
   - No ☑

**Employee Affidavit**

I hereby affirm, under penalties of perjury, that all the information provided herein is true to the best of my knowledge. I also understand that if I do not have health insurance I may be responsible for the full costs of all medical treatment, that I may forfeit all or a portion of my Massachusetts personal tax exemption and be subject to other penalties pursuant to M.G.L. c. 111M, that the Employee Health Insurance Responsibility Disclosure (HIRD) Form contains information that must be reported in my Massachusetts tax return, and that I am required to maintain a copy of the signed HIRD Form.

**Employee Signature**  

**Date (MM/DD/YY)**  

The employer must retain this document for three (3) years and make it available upon request to the Division of Health Care Finance and Policy and the Department of Revenue as required by state regulation 114.5 CMR 18.00.
Office of the Town Clerk
145 Main Street
Sandwich, Massachusetts 02563
(508) 888-0340
twhite@SandwichMass.org

Official Acknowledgment for Exempt Employees

I, _______________________________, do hereby officially acknowledge that I have been supplied with a copy of the Conflict of Interest Law summary as provided under Chapter 2268A of the Massachusetts General Laws.

Signature

Position with the Town of Sandwich

Department

Date
Memo

To: All Employees

From: William Jennings – Town Treasurer

Date: January 8, 2016

Re: New Requirements under Ethics Reform

Ethics Reform Act every municipal employee shall have or do the following:

Conflict of Interest Summary

Each employee must also be provided with a copy of the document entitled “Summary of the Conflict of Interest Law for Municipal Employees.” A copy of this twelve page summary is attached.

Official Acknowledgment

The one page acknowledgement is attached. The employee needs to print his/her name, sign his/her name, list his/her position and in the department he/she works and date. The employee must sign and date the Official Acknowledgement form.

On-Line Training - Full Time and Part Time Year Round Employees

The On-line training program is located at:

HTTP://www.muniprog.eth.state.ma.us/

Upon completion of the training session the program will issue the employee a receipt, of which 2 copies need to be printed. One copy will be submitted to the Clerk’s Office and the other retained for the employee’s personal records.
Summary of the Conflict of Interest Law for Municipal Employees

This summary of the conflict of interest law, General Laws chapter 268A, is intended to help municipal employees understand how that law applies to them. This summary is not a substitute for legal advice, nor does it mention every aspect of the law that may apply in a particular situation. Municipal employees can obtain free confidential advice about the conflict of interest law from the Commission’s Legal Division at our website, phone number, and address above. Municipal counsel may also provide advice.

The conflict of interest law seeks to prevent conflicts between private interests and public duties, foster integrity in public service, and promote the public’s trust and confidence in that service by placing restrictions on what municipal employees may do on the job, after hours, and after leaving public service, as described below. The sections referenced below are sections of G.L. c. 268A.

When the Commission determines that the conflict of interest law has been violated, it can impose a civil penalty of up to $10,000 ($25,000 for bribery cases) for each violation. In addition, the Commission can order the violator to repay any economic advantage he gained by the violation, and to make restitution to injured third parties. Violations of the conflict of interest law can also be prosecuted criminally.

I. Are you a municipal employee for conflict of interest law purposes?

You do not have to be a full-time, paid municipal employee to be considered a municipal employee for conflict of interest purposes. Anyone performing services for a city or town or holding a municipal position, whether paid or unpaid, including full- and part-time municipal employees, elected officials, volunteers, and consultants, is a municipal employee under the conflict of interest law. An employee of a private firm can also be a municipal employee, if the private firm has a contract with the city or town and the employee is a “key employee” under the contract, meaning the town has specifically contracted for her services. The law also covers private parties who engage in impermissible dealings with municipal employees, such as offering bribes or illegal gifts.
II. On-the-job restrictions.

(a) Bribes. Asking for and taking bribes is prohibited. (See Section 2)

A bribe is anything of value corruptly received by a municipal employee in exchange for the employee being influenced in his official actions. Giving, offering, receiving, or asking for a bribe is illegal.

Bribes are more serious than illegal gifts because they involve corrupt intent. In other words, the municipal employee intends to sell his office by agreeing to do or not do some official act, and the giver intends to influence him to do so. Bribes of any value are illegal.

(b) Gifts and gratuities. Asking for or accepting a gift because of your official position, or because of something you can do or have done in your official position, is prohibited. (See Sections 3, 23(b)(2), and 26)

Municipal employees may not accept gifts and gratuities valued at $50 or more given to influence their official actions or because of their official position. Accepting a gift intended to reward past official action or to bring about future official action is illegal, as is giving such gifts. Accepting a gift given to you because of the municipal position you hold is also illegal. Meals, entertainment event tickets, golf, gift baskets, and payment of travel expenses can all be illegal gifts if given in connection with official action or position, as can anything worth $50 or more. A number of smaller gifts together worth $50 or more may also violate these sections.

Example of violation: A town administrator accepts reduced rental payments from developers.

Example of violation: A developer offers a ski trip to a school district employee who oversees the developer’s work for the school district.

Regulatory exemptions. There are situations in which a municipal employee’s receipt of a gift does not present a genuine risk of a conflict of interest, and may in fact advance the public interest. The Commission has created exemptions permitting giving and
receiving gifts in these situations. One commonly used exemption permits municipal employees to accept payment of travel-related expenses when doing so advances a public purpose. Another commonly used exemption permits municipal employees to accept payment of costs involved in attendance at educational and training programs. Other exemptions are listed on the Commission’s website.

Example where there is no violation: A fire truck manufacturer offers to pay the travel expenses of a fire chief to a trade show where the chief can examine various kinds of firefighting equipment that the town may purchase. The chief fills out a disclosure form and obtains prior approval from his appointing authority.

Example where there is no violation: A town treasurer attends a two-day annual school featuring multiple substantive seminars on issues relevant to treasurers. The annual school is paid for in part by banks that do business with town treasurers. The treasurer is only required to make a disclosure if one of the sponsoring banks has official business before her in the six months before or after the annual school.

(c) Misuse of position. Using your official position to get something you are not entitled to, or to get someone else something they are not entitled to, is prohibited. Causing someone else to do these things is also prohibited. (See Sections 23(b)(2) and 26)

A municipal employee may not use her official position to get something worth $50 or more that would not be properly available to other similarly situated individuals. Similarly, a municipal employee may not use her official position to get something worth $50 or more for someone else that would not be properly available to other similarly situated individuals. Causing someone else to do these things is also prohibited.

Example of violation: A full-time town employee writes a novel on work time, using her office computer, and directing her secretary to proofread the draft.

Example of violation: A city councilor directs subordinates to drive the councilor’s wife to and from the grocery store.

Example of violation: A mayor avoids a speeding ticket by asking the police officer who stops him, “Do you know who I am?” and showing his municipal I.D.
(d) Self-dealing and nepotism. Participating as a municipal employee in a matter in which you, your immediate family, your business organization, or your future employer has a financial interest is prohibited. (See Section 19)

A municipal employee may not participate in any particular matter in which he or a member of his immediate family (parents, children, siblings, spouse, and spouse's parents, children, and siblings) has a financial interest. He also may not participate in any particular matter in which a prospective employer, or a business organization of which he is a director, officer, trustee, or employee has a financial interest. Participation includes discussing as well as voting on a matter, and delegating a matter to someone else.

A financial interest may create a conflict of interest whether it is large or small, and positive or negative. In other words, it does not matter if a lot of money is involved or only a little. It also does not matter if you are putting money into your pocket or taking it out. If you, your immediate family, your business, or your employer have or has a financial interest in a matter, you may not participate. The financial interest must be direct and immediate or reasonably foreseeable to create a conflict. Financial interests which are remote, speculative or not sufficiently identifiable do not create conflicts.

Example of violation: A school committee member’s wife is a teacher in the town’s public schools. The school committee member votes on the budget line item for teachers’ salaries.

Example of violation: A member of a town affordable housing committee is also the director of a non-profit housing development corporation. The non-profit makes an application to the committee, and the member/director participates in the discussion.

Example: A planning board member lives next door to property where a developer plans to construct a new building. Because the planning board member owns abutting property, he is presumed to have a financial interest in the matter. He cannot participate unless he provides the State Ethics Commission with an opinion from a qualified independent appraiser that the new construction will not affect his financial interest.

In many cases, where not otherwise required to participate, a municipal employee may comply with the law by simply not participating in the particular matter in which she has a financial interest. She need not give a reason for not participating.
There are several exemptions to this section of the law. An appointed municipal employee may file a written disclosure about the financial interest with his appointing authority, and seek permission to participate notwithstanding the conflict. The appointing authority may grant written permission if she determines that the financial interest in question is not so substantial that it is likely to affect the integrity of his services to the municipality. Participating without disclosing the financial interest is a violation. Elected employees cannot use the disclosure procedure because they have no appointing authority.

Example where there is no violation: An appointed member of the town zoning advisory committee, which will review and recommend changes to the town’s by-laws with regard to a commercial district, is a partner at a company that owns commercial property in the district. Prior to participating in any committee discussions, the member files a disclosure with the zoning board of appeals that appointed him to his position, and that board gives him a written determination authorizing his participation, despite his company’s financial interest. There is no violation.

There is also an exemption for both appointed and elected employees where the employee's task is to address a matter of general policy and the employee’s financial interest is shared with a substantial portion (generally 10% or more) of the town’s population, such as, for instance, a financial interest in real estate tax rates or municipal utility rates.

Regulatory exemptions. In addition to the statutory exemptions just mentioned, the Commission has created several regulatory exemptions permitting municipal employees to participate in particular matters notwithstanding the presence of a financial interest in certain very specific situations when permitting them to do so advances a public purpose. There is an exemption permitting school committee members to participate in setting school fees that will affect their own children if they make a prior written disclosure. There is an exemption permitting town clerks to perform election-related functions even when they, or their immediate family members, are on the ballot, because clerks’ election-related functions are extensively regulated by other laws. There is also an exemption permitting a person serving as a member of a municipal board pursuant to a legal requirement that the board have members with a specified affiliation to participate fully in determinations of general policy by the board, even if the entity with which he is affiliated has a financial interest in the matter. Other exemptions are listed in the Commission's regulations, available on the Commission’s website.
Example where there is no violation: A municipal Shellfish Advisory Board has been created to provide advice to the Board of Selectmen on policy issues related to shellfishing. The Advisory Board is required to have members who are currently commercial fishermen. A board member who is a commercial fisherman may participate in determinations of general policy in which he has a financial interest common to all commercial fishermen, but may not participate in determinations in which he alone has a financial interest, such as the extension of his own individual permits or leases.

(e) False claims. Presenting a false claim to your employer for a payment or benefit is prohibited, and causing someone else to do so is also prohibited. (See Sections 23(b)(4) and 26)

A municipal employee may not present a false or fraudulent claim to his employer for any payment or benefit worth $50 or more, or cause another person to do so.

Example of violation: A public works director directs his secretary to fill out time sheets to show him as present at work on days when he was skiing.

(f) Appearance of conflict. Acting in a manner that would make a reasonable person think you can be improperly influenced is prohibited. (See Section 23(b)(3))

A municipal employee may not act in a manner that would cause a reasonable person to think that she would show favor toward someone or that she can be improperly influenced. Section 23(b)(3) requires a municipal employee to consider whether her relationships and affiliations could prevent her from acting fairly and objectively when she performs her duties for a city or town. If she cannot be fair and objective because of a relationship or affiliation, she should not perform her duties. However, a municipal employee, whether elected or appointed, can avoid violating this provision by making a public disclosure of the facts. An appointed employee must make the disclosure in writing to his appointing official.

Example where there is no violation: A developer who is the cousin of the chair of the conservation commission has filed an application with the commission. A reasonable person could conclude that the chair might favor her cousin. The chair files a written disclosure with her appointing authority explaining her relationship with her cousin prior
to the meeting at which the application will be considered. There is no violation of Sec. 23(b)(3).

(g) **Confidential information.** Improperly disclosing or personally using confidential information obtained through your job is prohibited. (See Section 23(c))

Municipal employees may not improperly disclose confidential information, or make personal use of non-public information they acquired in the course of their official duties to further their personal interests.

III. After-hours restrictions.

(a) **Taking a second paid job that conflicts with the duties of your municipal job is prohibited.** (See Section 23(b)(1))

A municipal employee may not accept other paid employment if the responsibilities of the second job are incompatible with his or her municipal job.

**Example:** A police officer may not work as a paid private security guard in the town where he serves because the demands of his private employment would conflict with his duties as a police officer.

(b) **Divided loyalties.** Receiving pay from anyone other than the city or town to work on a matter involving the city or town is prohibited. Acting as agent or attorney for anyone other than the city or town in a matter involving the city or town is also prohibited whether or not you are paid. (See Sec. 17)

Because cities and towns are entitled to the undivided loyalty of their employees, a municipal employee may not be paid by other people and organizations in relation to a matter if the city or town has an interest in the matter. In addition, a municipal employee may not act on behalf of other people and organizations or act as an attorney for other people and organizations in which the town has an interest. Acting as agent includes contacting the municipality in person, by phone, or in writing; acting as a liaison; providing documents to the city or town; and serving as spokesman.
A municipal employee may always represent his own personal interests, even before his own municipal agency or board, on the same terms and conditions that other similarly situated members of the public would be allowed to do so. A municipal employee may also apply for building and related permits on behalf of someone else and be paid for doing so, unless he works for the permitting agency, or an agency which regulates the permitting agency.

*Example of violation:* A full-time health agent submits a septic system plan that she has prepared for a private client to the town’s board of health.

*Example of violation:* A planning board member represents a private client before the board of selectmen on a request that town meeting consider rezoning the client’s property.

While many municipal employees earn their livelihood in municipal jobs, some municipal employees volunteer their time to provide services to the town or receive small stipends. Others, such as a private attorney who provides legal services to a town as needed, may serve in a position in which they may have other personal or private employment during normal working hours. In recognition of the need not to unduly restrict the ability of town volunteers and part-time employees to earn a living, the law is less restrictive for “special” municipal employees than for other municipal employees.

The status of “special” municipal employee has to be assigned to a municipal position by vote of the board of selectmen, city council, or similar body. A position is eligible to be designated as “special” if it is unpaid, or if it is part-time and the employee is allowed to have another job during normal working hours, or if the employee was not paid for working more than 800 hours during the preceding 365 days. It is the position that is designated as “special” and not the person or persons holding the position. Selectmen in towns of 10,000 or fewer are automatically “special”; selectman in larger towns cannot be “specials.”

If a municipal position has been designated as “special,” an employee holding that position may be paid by others, act on behalf of others, and act as attorney for others with respect to matters before municipal boards other than his own, provided that he has not officially participated in the matter, and the matter is not now, and has not within the past year been, under his official responsibility.
**Example:** A school committee member who has been designated as a special municipal employee appears before the board of health on behalf of a client of his private law practice, on a matter that he has not participated in or had responsibility for as a school committee member. There is no conflict. However, he may not appear before the school committee, or the school department, on behalf of a client because he has official responsibility for any matter that comes before the school committee. This is still the case even if he has recused himself from participating in the matter in his official capacity.

**Example:** A member who sits as an alternate on the conservation commission is a special municipal employee. Under town by-laws, he only has official responsibility for matters assigned to him. He may represent a resident who wants to file an application with the conservation commission as long as the matter is not assigned to him and he will not participate in it.

**(c) Inside track.** Being paid by your city or town, directly or indirectly, under some second arrangement in addition to your job is prohibited, unless an exemption applies. (See Section 20)

A municipal employee generally may not have a financial interest in a municipal contract, including a second municipal job. A municipal employee is also generally prohibited from having an indirect financial interest in a contract that the city or town has with someone else. This provision is intended to prevent municipal employees from having an “inside track” to further financial opportunities.

**Example of violation:** Legal counsel to the town housing authority becomes the acting executive director of the authority, and is paid in both positions.

**Example of violation:** A selectman buys a surplus truck from the town DPW.

**Example of violation:** A full-time secretary for the board of health wants to have a second paid job working part-time for the town library. She will violate Section 20 unless she can meet the requirements of an exemption.

**Example of violation:** A city councilor wants to work for a non-profit that receives funding under a contract with her city. Unless she can satisfy the requirements of an exemption under Section 20, she cannot take the job.
There are numerous exemptions. A municipal employee may hold multiple unpaid or elected positions. Some exemptions apply only to special municipal employees. Specific exemptions may cover serving as an unpaid volunteer in a second town position, housing-related benefits, public safety positions, certain elected positions, small towns, and other specific situations. Please call the Ethics Commission’s Legal Division for advice about a specific situation.

IV. After you leave municipal employment. (See Section 18)

(a) **Forever ban.** After you leave your municipal job, you may never work for anyone other than the municipality on a matter that you worked on as a municipal employee.

If you participated in a matter as a municipal employee, you cannot ever be paid to work on that same matter for anyone other than the municipality, nor may you act for someone else, whether paid or not. The purpose of this restriction is to bar former employees from selling to private interests their familiarity with the facts of particular matters that are of continuing concern to their former municipal employer. The restriction does not prohibit former municipal employees from using the expertise acquired in government service in their subsequent private activities.

*Example of violation:* A former school department employee works for a contractor under a contract that she helped to draft and oversee for the school department.

(b) **One year cooling-off period.** For one year after you leave your municipal job you may not participate in any matter over which you had official responsibility during your last two years of public service.

Former municipal employees are barred for one year after they leave municipal employment from personally appearing before any agency of the municipality in connection with matters that were under their authority in their prior municipal positions during the two years before they left.

*Example:* An assistant town manager negotiates a three-year contract with a company. The town manager who supervised the assistant, and had official responsibility for the contract but did not participate in negotiating it, leaves her job to work for the
company to which the contract was awarded. The former manager may not call or write
the town in connection with the company’s work on the contract for one year after
leaving the town.

A former municipal employee who participated as such in general legislation on
expanded gaming and related matters may not become an officer or employee of, or
acquire a financial interest in, an applicant for a gaming license, or a gaming licensee, for
one year after his public employment ceases.

(c) Partners. Your partners will be subject to restrictions while
you serve as a municipal employee and after your municipal
service ends.

Partners of municipal employees and former municipal employees are also subject to
restrictions under the conflict of interest law. If a municipal employee participated in a
matter, or if he has official responsibility for a matter, then his partner may not act on
behalf of anyone other than the municipality or provide services as an attorney to anyone
but the city or town in relation to the matter.

Example: While serving on a city’s historic district commission, an architect reviewed
an application to get landmark status for a building. His partners at his architecture firm
may not prepare and sign plans for the owner of the building or otherwise act on the
owner’s behalf in relation to the application for landmark status. In addition, because the
architect has official responsibility as a commissioner for every matter that comes before
the commission, his partners may not communicate with the commission or otherwise act
on behalf of any client on any matter that comes before the commission during the time
that the architect serves on the commission.

Example: A former town counsel joins a law firm as a partner. Because she litigated a
lawsuit for the town, her new partners cannot represent any private clients in the lawsuit
for one year after her job with the town ended.

* * * * *

This summary is not intended to be legal advice and, because it is a summary, it does not
mention every provision of the conflict law that may apply in a particular situation. Our
website, http://www.mass.gov/ethics, contains further information about how the law
applies in many situations. You can also contact the Commission’s Legal Division via
our website, by telephone, or by letter. Our contact information is at the top of this document.

Version 6: Revised May 10, 2013

* * * * * * * * * * * * * * * * * * * * * * * * * * * * *

ACKNOWLEDGMENT OF RECEIPT

I, __________________________, an employee at __________________________,
(first and last name) (name of municipal dept.)

hereby acknowledge that I received a copy of the summary of the conflict of interest law
for municipal employees, revised May 10, 2013, on __________________________.
(date)

Municipal employees should complete the acknowledgment of receipt and return it to the
individual who provided them with a copy of the summary. Alternatively, municipal
employees may send an e-mail acknowledging receipt of the summary to the individual
who provided them with a copy of it.