

New Hire Checklist & Calculator

Employee:

Hire Date:

| Instructions: Questions 1-5 must be "Yes", question 6 must be "No" for the employee to qualify for the FICA exemption and the new hire credit. | YES | NO |
|--|-----|----|
| | | |
| 1. Was the employee hired after 2/3/2010? | | |
| 2. Was the employee unemployed for the previous 60 days, or worked less than 40 hours (total) in the previous 60 days? | | |
| 3. Has the employee signed an affidavit attesting to the unemployment tests above? | | |
| 4. Was the employee hired before 1/1/2011? | | |
| 5. Is the employee unrelated to the business owner? | | |
| | | |
| 6. Was the employee hired to replace another employee (except those who left voluntarily or were terminated for cause)? | | |
| | | |
| If questions 1-5 above are yes, and question 6 is no, continue to the calculator below. | | |
| | | |
| a. Number of days in 2010 after 3/18/2010 that employee was employed by company for annualization where needed | | |
| b. Annual salary | | |
| c. Gross wages after 3/18/2010 or annualized amount (a/365 x b) | | |
| d. Less excess wages over 106,800 | | |
| e. Net qualifying wages | | |
| f. Multiple line "e" by .062 equals 2010 employer FICA exemption | | |

Hiring Incentives to Restore Employment (HIRE) Act Employee Affidavit

▶ **Do not send this form to the IRS. Keep this form for your records.**

To be completed by new employee. Affidavit is not valid unless employee signs it.

I certify that I have been unemployed or have not worked for anyone for more than 40 hours during the 60-day period ending on the date I began employment with this employer.

Your name _____ Social security number ▶ _____

First date of employment ____ / ____ / ____ Name of employer _____

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

Employee's signature ▶ _____ Date ▶ ____ / ____ / ____

Instructions to the Employer

Section references are to the Internal Revenue Code.

Purpose of Form

Use Form W-11 to confirm that an employee is a qualified employee under the HIRE Act. You can use another similar statement if it contains the information above and the employee signs it under penalties of perjury.

Only employees who meet all the requirements of a qualified employee may complete this affidavit or similar statement. You cannot claim the HIRE Act benefits, including the payroll tax exemption or the new hire retention credit, unless the employee completes and signs this affidavit or similar statement under penalties of perjury and is otherwise a qualified employee.

A "qualified employee" is an employee who:

- begins employment with you after February 3, 2010, and before January 1, 2011;
- certifies by signed affidavit, or similar statement under penalties of perjury, that he or she has not been employed for more than 40 hours during the 60-day period ending on the date the employee begins employment with you;
- is not employed by you to replace another employee unless the other employee separated from employment voluntarily or for cause (including downsizing); and
- is not related to you. An employee is related to you if he or she is your child or a descendent of your child,

your sibling or stepsibling, your parent or an ancestor of your parent, your stepparent, your niece or nephew, your aunt or uncle, or your in-law. An employee also is related to you if he or she is related to anyone who owns more than 50% of your outstanding stock or capital and profits interest or is your dependent or a dependent of anyone who owns more than 50% of your outstanding stock or capital and profits interest.

If you are an estate or trust, see section 51(i)(1) and section 152(d)(2) for more details.



Do not send this form to the IRS. Keep it with your other payroll and income tax records.