

- **Federal & State Form W4** - The Form **W-4** is required to properly withhold income taxes from employee paychecks. Some states require their own W-4—in such instances, *both the Federal & State W4 forms are required*. For **California**, please note that the **DE4** is required alongside the federal W-4 to properly withhold taxes.

- **Federal Form I9** – The I9 is required to establish employment eligibility for *all* employees. “Special instructions” taken from the <https://www.uscis.gov> website are included on this page, both for the employee and employer portions of the form. Please follow the instructions carefully and list all supporting documents exactly as they are listed on the original document. If any required fields as shown on the “special instructions” are not completed, the document is invalid.

Examine one selection from List A, or a combination of one selection from List B and one selection from List C. If an employee provides valid supporting documents, it can be a violation of law to request specific alternative documents instead. Additional information can be found here: <https://www.uscis.gov/book/export/html/59502/en>

Make sure the “authorized representative” section of the I9 is signed before submitting.

- **Exhibit G Form** – Time reports required for processing SAG payroll. This document must be signed by all employees and have the day and location listed. You will need a separate Exhibit G for each day worked—all performers who work that day can be listed on the same form.

- **ABS Timecard** – Required for all non-exempt and non-union employees, as well as AEA talent, and DGA crew. Not required for SAG-AFTRA members.

- **WTPA Forms** – These forms are required for any non-union employees working in locations protected by a Wage Theft Prevention Act, or similar legislation. This includes: California (*California WTPA form*), New York (*NY LS54 form*), DC (*WTPA-DC*), and the city of Seattle (*WTPA-Seattle*). These forms require you to list the employee’s rate of pay, overtime, and regular pay schedule.

- **SAG Performer Contracts** – Required for all SAG members and must list the employees’ rate of pay, including agency bumps when applicable. (Not provided by ABS, performer contracts should be included in your SAG clearance packet).

- **Check Authorization Forms** – If your cast members or their agents supply a check authorization form, please send to ABS to ensure paychecks are sent to the correct address. (Not provided by ABS).

- **Crew Deal Memos or Contracts** – Please provide copies of any/all deal memos or employee contracts for crew members. (Not provided by ABS).

- **Form W9 - For Valid Loan-Out Corporations only**. For loan-outs, we will require a W9 in place of the W4, along with copies of the “Articles of Corporation”. Please call for more information.

- **ABS Payroll Coogan/Blocked Trust Account Form - For minors only**. Forms other than the ABS version will not meet this requirement. They are required for any minors working or residing in the following states: CA, LA, NM, PA, NC and NY, this includes union and non-union cast.

- **Authorization for Direct Deposits - Employee Form** –There is a \$4.00 fee per check/Direct Deposit. This option is **NOT** available for SAG union members.

NOTICE: Regarding Employment Eligibility (i-9 Form):

Employers must complete Form I-9 to document verification of the identity and employment authorization of each new employee (both citizen and noncitizen) hired after November 6, 1986, to work in the United States. Failure to completely fill out and sign the Form I-9 could result in heavy penalties for employers. As such, no payroll will be processed until this form is completed and approved for each new employee by our staff. As the hiring party, you must list the documents you have verified for your employees on page 8 of the I-9 Form, and then sign the section marked "Certification". When signing this form, you are acting as an Authorized Representative of our company.

NOTICE: Regarding the submission of documentation

Payroll documents are due to ABS via PrivateSync If you have not already, you will soon receive an email from PrivateSync with an auto-generated password that will allow you to login to your account. With this account, you will be able to send and receive sensitive payroll documentation. **DO NOT SEND ANY DOCUMENTS VIA FAX OR EMAIL.**

NOTICE: Kit Rental or other miscellaneous reimbursements

To be paid as non-taxable earnings, reimbursements **MUST** meet the requirements of the IRS' Accountable Plan. This means that the employee must have incurred the expense for their current employment, and have receipts to support the costs being reimbursed. If a "reimbursement" does not qualify, ABS will withhold taxes on the earnings and remit employer payroll taxes.