IDAHO State Tax Commission

Form ID W-4
Employee's Withholding Allowance Certificate

Complete Form ID W-4 so your employer can withhold the correct amount of state income tax from your paycheck. Sign the form and give it to your employer. **Use the information on the back** to calculate your Idaho allowances and any additional amount you need withheld from each paycheck. If you plan to itemize deductions, use the worksheet at **tax.idaho.gov/w4**.

Withholding Status

Check the "**A**" box (Single) if you're:

- Single with one job or single with multiple jobs
- Filing as head of household

Check the "**B**" box (Married) if you're:

- Married filing jointly with one job and your spouse doesn't work
- A qualifying widow(er)

Check the "**C**" box (Married, but withhold at Single rate) if you're:

- Married filing jointly and both people work (or you have multiple jobs)
- Married filing separately

IDAHO State Tax Commission

Form ID W-4
Employee's Withholding Allowance Certificate

WITHHOLDING STATUS (see information above)

A ☐ (Single) **B** ☐ (Married) **C** ☐ (Married, but withhold at Single rate)

1. Total number of Idaho allowances you're claiming ..... _____
2. Additional amount (if any) you need withheld from each paycheck (Enter whole dollars) ..... _____

			Your Social Security number (required)
Your first name and initial	Last name		
Current mailing address			
City		State	ZIP Code

Under penalties of perjury, I declare that to the best of my knowledge and belief I can claim the number of withholding allowances on line 1 above.

Your signature	Date

1. Total number of allowances you're claiming.

Enter the number of children in your household age 16 or under as of December 31, 2021. If you have no qualifying children, enter "0." If your filing status will be head of household on your tax return, add "2" to the number of qualifying children. **Don't claim allowances for you or your spouse**. You can claim fewer allowances but not more.

If you're married, claim your allowances on the W-4 for the highest-paying job for the most accurate withholding. If you're married filing jointly, only one of you should claim the allowances. The other should claim zero allowances.

If you work for more than one employer at the same time, you should claim zero allowances on your W-4 with any employer other than your principal employer.

Write **Exempt** on line 1 if you meet **both** of the following conditions:

- Last year I had no Idaho income tax liability **and**
- This year I expect to have no Idaho income tax liability

Nonresident Aliens

Exempt income. If you're a nonresident alien and all your income is exempt from withholding, write "Exempt" on line 1.

Exempt income from a treaty. If a treaty exempts a portion of your income from withholding, complete federal Form 8233 to claim your treaty benefits and complete the Idaho W-4 to withhold on income that's not exempt by your treaty.

Idaho taxable income. If you're a nonresident alien and have Idaho taxable income, do all of these:

1. Check the "Single" withholding status box regardless of your martial status.
2. Enter 0 on line 1.
3. Using the Pay Period table below, enter the additional amount of income tax to be withheld for each pay period on line 2. *Exception*: If you're a student or business apprentice from India, report $0 on line 2.

Pay Period Table				
If your pay period is:	Weekly	Biweekly	Semimonthly	Monthly
Enter this amount on line 2:	$17	$33	$36	$72

The withholding table calculations for employers include the standard deduction. Because nonresident aliens don't qualify for the standard deduction, the Pay Period table helps ensure that employers withhold enough.

2. Additional amount, if any, you need withheld from each paycheck.

If you're single or married filing separately and have more than one job at a time, complete the worksheet below to calculate any additional amount you need withheld from each paycheck.

1. Other than your primary job, how many jobs do you expect to have at the same time during 2021? (Don't count your primary job.) ..... _____
2. Multiply the number on line 1 by $12,550 ..... _____
3. Enter an estimate of your 2021 income from other jobs (not including your primary job) ..... _____
4. Enter the smaller of lines 2 or 3 ..... _____
5. If you completed the itemized deduction worksheet for Idaho (**tax.idaho.gov/w4**), enter the number from line 4. Otherwise, enter "0" ..... _____
6. Multiply the number on line 5 by $2,960 ..... _____
7. Subtract line 6 from line 4 ..... _____
8. Multiply line 7 by 6.925% (.06925). This is the additional amount you need to withhold annually ..... _____
9. Divide the amount on line 8 by the number of your remaining pay periods in 2021. Enter the number on line 2 of the W-4 as the additional amount you need withheld from each paycheck ..... _____

Contact us:

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660
Hearing impaired (TDD) (800) 377-3529
tax.idaho.gov/contact

Form **W-4**
(Rev. December 2020)
Department of the Treasury
Internal Revenue Service

Employee's Withholding Certificate

▶ 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.

OMB No. 1545-0074

2021

Step 1: Enter Personal Information

(a) First name and middle initial	Last name	(b) Social security number
Address		▶ **Does your name match the name on your social security card?** If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to *www.ssa.gov*.
City or town, state, and ZIP code		

(c) ☐ **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 estimator at *www.irs.gov/W4App*, 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* for most accurate withholding for this step (and Steps 3–4); **or**

(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 2021 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

Step 3: Claim Dependents

If your total 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 (optional): 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)

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, Tax Withholding and Estimated Tax.

Exemption from withholding. You may claim exemption from withholding for 2021 if you meet both of the following conditions: you had no federal income tax liability in 2020 **and** you expect to have no federal income tax liability in 2021. You had no federal income tax liability in 2020 if (1) your total tax on line 24 on your 2020 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, 29, and 30), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2021 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 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2022.

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 Additional Medicare Tax;
3. Have self-employment income (see below); or
4. Prefer the most accurate withholding for multiple job situations.

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 **(c)**. The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is 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.

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

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You 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(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2021 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/W4App*.

1 **Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 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(c)** 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 2021 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to $10,000), and medical expenses in excess of 7.5% of your income . . . . . **1** $ _____

2 Enter:
- $25,100 if you're married filing jointly or qualifying widow(er)
- $18,800 if you're head of household
- $12,550 if you're single or married filing separately

. . . . . **2** $ _____

3 If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. 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 Part II of Schedule 1 (Form 1040)). 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 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.

Married Filing Jointly or Qualifying Widow(er)

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	$0 - 9,999	$10,000 - 19,999	$20,000 - 29,999	$30,000 - 39,999	$40,000 - 49,999	$50,000 - 59,999	$60,000 - 69,999	$70,000 - 79,999	$80,000 - 89,999	$90,000 - 99,999	$100,000 - 109,999	$110,000 - 120,000
$0 - 9,999	$0	$190	$850	$890	$1,020	$1,020	$1,020	$1,020	$1,020	$1,100	$1,870	$1,870
$10,000 - 19,999	190	1,190	1,890	2,090	2,220	2,220	2,220	2,220	2,300	3,300	4,070	4,070
$20,000 - 29,999	850	1,890	2,750	2,950	3,080	3,080	3,080	3,160	4,160	5,160	5,930	5,930
$30,000 - 39,999	890	2,090	2,950	3,150	3,280	3,280	3,360	4,360	5,360	6,360	7,130	7,130
$40,000 - 49,999	1,020	2,220	3,080	3,280	3,410	3,490	4,490	5,490	6,490	7,490	8,260	8,260
$50,000 - 59,999	1,020	2,220	3,080	3,280	3,490	4,490	5,490	6,490	7,490	8,490	9,260	9,260
$60,000 - 69,999	1,020	2,220	3,080	3,360	4,490	5,490	6,490	7,490	8,490	9,490	10,260	10,260
$70,000 - 79,999	1,020	2,220	3,160	4,360	5,490	6,490	7,490	8,490	9,490	10,490	11,260	11,260
$80,000 - 99,999	1,020	3,150	5,010	6,210	7,340	8,340	9,340	10,340	11,340	12,340	13,260	13,460
$100,000 - 149,999	1,870	4,070	5,930	7,130	8,260	9,320	10,520	11,720	12,920	14,120	15,090	15,290
$150,000 - 239,999	2,040	4,440	6,500	7,900	9,230	10,430	11,630	12,830	14,030	15,230	16,190	16,400
$240,000 - 259,999	2,040	4,440	6,500	7,900	9,230	10,430	11,630	12,830	14,030	15,270	17,040	18,040
$260,000 - 279,999	2,040	4,440	6,500	7,900	9,230	10,430	11,630	12,870	14,870	16,870	18,640	19,640
$280,000 - 299,999	2,040	4,440	6,500	7,900	9,230	10,470	12,470	14,470	16,470	18,470	20,240	21,240
$300,000 - 319,999	2,040	4,440	6,500	7,940	10,070	12,070	14,070	16,070	18,070	20,070	21,840	22,840
$320,000 - 364,999	2,720	5,920	8,780	10,980	13,110	15,110	17,110	19,110	21,190	23,490	25,560	26,860
$365,000 - 524,999	2,970	6,470	9,630	12,130	14,560	16,860	19,160	21,460	23,760	26,060	28,130	29,430
$525,000 and over	3,140	6,840	10,200	12,900	15,530	18,030	20,530	23,030	25,530	28,030	30,300	31,800

Single or Married Filing Separately

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	$0 - 9,999	$10,000 - 19,999	$20,000 - 29,999	$30,000 - 39,999	$40,000 - 49,999	$50,000 - 59,999	$60,000 - 69,999	$70,000 - 79,999	$80,000 - 89,999	$90,000 - 99,999	$100,000 - 109,999	$110,000 - 120,000
$0 - 9,999	$440	$940	$1,020	$1,020	$1,410	$1,870	$1,870	$1,870	$1,870	$2,030	$2,040	$2,040
$10,000 - 19,999	940	1,540	1,620	2,020	3,020	3,470	3,470	3,470	3,640	3,840	3,840	3,840
$20,000 - 29,999	1,020	1,620	2,100	3,100	4,100	4,550	4,550	4,720	4,920	5,120	5,120	5,120
$30,000 - 39,999	1,020	2,020	3,100	4,100	5,100	5,550	5,720	5,920	6,120	6,320	6,320	6,320
$40,000 - 59,999	1,870	3,470	4,550	5,550	6,690	7,340	7,540	7,740	7,940	8,140	8,150	8,150
$60,000 - 79,999	1,870	3,470	4,690	5,890	7,090	7,740	7,940	8,140	8,340	8,540	9,190	9,990
$80,000 - 99,999	2,000	3,810	5,090	6,290	7,490	8,140	8,340	8,540	9,390	10,390	11,190	11,990
$100,000 - 124,999	2,040	3,840	5,120	6,320	7,520	8,360	9,360	10,360	11,360	12,360	13,410	14,510
$125,000 - 149,999	2,040	3,840	5,120	6,910	8,910	10,360	11,360	12,450	13,750	15,050	16,160	17,260
$150,000 - 174,999	2,220	4,830	6,910	8,910	10,910	12,600	13,900	15,200	16,500	17,800	18,910	20,010
$175,000 - 199,999	2,720	5,320	7,490	9,790	12,090	13,850	15,150	16,450	17,750	19,050	20,150	21,250
$200,000 - 249,999	2,970	5,880	8,260	10,560	12,860	14,620	15,920	17,220	18,520	19,820	20,930	22,030
$250,000 - 399,999	2,970	5,880	8,260	10,560	12,860	14,620	15,920	17,220	18,520	19,820	20,930	22,030
$400,000 - 449,999	2,970	5,880	8,260	10,560	12,860	14,620	15,920	17,220	18,520	19,910	21,220	22,520
$450,000 and over	3,140	6,250	8,830	11,330	13,830	15,790	17,290	18,790	20,290	21,790	23,100	24,400

Head of Household

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	$0 - 9,999	$10,000 - 19,999	$20,000 - 29,999	$30,000 - 39,999	$40,000 - 49,999	$50,000 - 59,999	$60,000 - 69,999	$70,000 - 79,999	$80,000 - 89,999	$90,000 - 99,999	$100,000 - 109,999	$110,000 - 120,000
$0 - 9,999	$0	$820	$930	$1,020	$1,020	$1,020	$1,420	$1,870	$1,870	$1,910	$2,040	$2,040
$10,000 - 19,999	820	1,900	2,130	2,220	2,220	2,620	3,620	4,070	4,110	4,310	4,440	4,440
$20,000 - 29,999	930	2,130	2,360	2,450	2,850	3,850	4,850	5,340	5,540	5,740	5,870	5,870
$30,000 - 39,999	1,020	2,220	2,450	2,940	3,940	4,940	5,980	6,630	6,830	7,030	7,160	7,160
$40,000 - 59,999	1,020	2,470	3,700	4,790	5,800	7,000	8,200	8,850	9,050	9,250	9,380	9,380
$60,000 - 79,999	1,870	4,070	5,310	6,600	7,800	9,000	10,200	10,850	11,050	11,250	11,520	12,320
$80,000 - 99,999	1,880	4,280	5,710	7,000	8,200	9,400	10,600	11,250	11,590	12,590	13,520	14,320
$100,000 - 124,999	2,040	4,440	5,870	7,160	8,360	9,560	11,240	12,690	13,690	14,690	15,670	16,770
$125,000 - 149,999	2,040	4,440	5,870	7,240	9,240	11,240	13,240	14,690	15,890	17,190	18,420	19,520
$150,000 - 174,999	2,040	4,920	7,150	9,240	11,240	13,290	15,590	17,340	18,640	19,940	21,170	22,270
$175,000 - 199,999	2,720	5,920	8,150	10,440	12,740	15,040	17,340	19,090	20,390	21,690	22,920	24,020
$200,000 - 249,999	2,970	6,470	9,000	11,390	13,690	15,990	18,290	20,040	21,340	22,640	23,880	24,980
$250,000 - 349,999	2,970	6,470	9,000	11,390	13,690	15,990	18,290	20,040	21,340	22,640	23,880	24,980
$350,000 - 449,999	2,970	6,470	9,000	11,390	13,690	15,990	18,290	20,040	21,340	22,640	23,900	25,200
$450,000 and over	3,140	6,840	9,570	12,160	14,660	17,160	19,660	21,610	23,110	24,610	26,050	27,350

THE COLLEGE of IDAHO

Registrar's Office/Box #67
2112 Cleveland Blvd
Caldwell, ID 83605
208.459.5201

FERPA Basics for Staff

The Essence

- √ Federal law designed to protect the privacy of education records. It also provides guidelines for appropriately using and releasing student education records.
- √ It is intended that students' rights be broadly defined and applied. Therefore, consider the student as the "owner" of the information in his or her education record, and the institution as the "custodian" of that record.

Key Terms/Definitions

"EDUCATION RECORDS" include any record maintained by the institution that contains information that is personally identifiable to a student (in whatever format or medium) with some narrowly defined exceptions:

- √ Records in the "sole possession of the maker" (e.g., private advising notes).
- √ Law enforcement records created and maintained by a law enforcement agency for a law enforcement purpose.
- √ Employment records (unless the employment is based on student status). The employment records of student employees (e.g., work-study, wages, graduate teaching associates) are part of their education records.
- √ Medical/psychological treatment records (e.g., from a health or counseling center).
- √ Alumni records (i.e., those created after the student graduated or left the institution).

"DIRECTORY INFORMATION:" Those data items that are generally not considered harmful or an invasion of privacy if publicly available. This information cannot be released if student has a "no release" on his or her record. Each institution establishes what it considers to be directory information. Common examples include: name, address (local, home and email), telephone (local and home), academic program of study, dates of attendance, date of birth, most recent educational institution attended, and degrees and awards received.

- √ Directory information cannot include: race, gender, SSN (or part of an SSN), grades, GPA, country of citizenship, or religion. Except in very specific circumstances, a student ID number (SIN) also cannot be considered directory information.
- √ Every student must be given the opportunity to have directory information suppressed from public release. This process is often referred to as a "no release," "opt out" or "suppression." When a student makes this request, everyone within the institution must abide by a student's request that no information be released about the student.
- √ It is important to understand, that a "no release" does not mean that a school official within the institution who has a demonstrated legitimate educational interest (e.g., a faculty member teaching the student in class) is precluded from using the information to perform that official's job duties.

"PARENT:" With reference to FERPA, the term "parent" refers to either parent (including custodial and non-custodial, if divorced).

When do FERPA rights begin?

A FERPA-related college education record begins for a student when he or she enrolls in a higher education institution. At a postsecondary institution, rights belong to the student in attendance, regardless of the student's age. At the College of Idaho, once a student has been registered for classes we consider them a "student."

Basic Rights of Students under the Act

- √ Be notified of their FERPA rights at least annually.
- √ Inspect and review their records.
- √ Amend an incorrect record.
- √ Consent to disclosure (with exceptions).

Annual Notification

Every institution must notify students of their FERPA rights at least annually.

Inspection and Review
Students have the right to see everything in their "education record," except:

- √ Information about other students;
- √ Financial records of parents; and
- √ Confidential letters of recommendation if they waived their right of access.

FERPA does not prescribe what records are created or how long they are to be kept; however, you cannot destroy a record if there is a request to inspect and review. It is important to know and understand your institution's records retention policy.

Right to Consent to Disclosure
Start with the premise that the student has the right to control to whom his or her education record is released. Then, there are several exceptions when that permission is not required.

In those instances where a signed release is required, regulations now provide the flexibility to accept an electronic signature.

WHEN IS PRIOR CONSENT NOT REQUIRED?
The institution may disclose records without consent if certain requirements are met, but it is not required to do so. Some examples of the exceptions to the release requirement include:

- √ "School officials" with a "legitimate educational interest." Employees and legal agents have access to education records in order to perform their official, educationally-related duties.
- √ Disclosure to another institution where the student seeks to enroll or is enrolled.
- √ Disclosure to DOE, state/local education authorities.
- √ Disclosure in connection with the receipt of financial aid.
- √ Disclosure to organizations conducting studies to improve instruction, or to accrediting organizations.
- √ To comply with a judicial order or lawfully issued subpoena.
- √ Disclosure for a health/safety emergency (must document what the emergency was and to whom the information was released).
- √ Disclosure of directory information provided the student has not requested "no release."

FERPA rights at a postsecondary institution end with a student's death. Students have a formal right to file a complaint with the Department of Education.

Checklist for Requests for Access to or Disclosure of Information from Education Records

- √ Is the information in question an education record under FERPA?
- √ Is the information personally identifiable?
- √ Is the information considered directory information?
  - Is the subject of the request a current student, or a graduate/student no longer in attendance?
  - Did the student request a directory hold when he/she had the opportunity to do so?
  - Do you need to comply with the request?
- √ Does the disclosure require signed consent?
  - Does the disclosure meet one of the exceptions to signed consent found in §99.31 of FERPA?
  - Is the disclosure required to supplement other information, such as financial aid information?

It is always best to error on the side of caution and not release any information. Refer any persons inquiring about a student to the Registrar's Office:

Cassandra Heath, Registrar: 208.459.5099

The College of Idaho
Privacy Policy Statement

I, _____ _____, understand
Print name Cofl ID number

that I will be working with confidential information. I also understand that I am not to disclose or discuss any of this information outside of the

_____Office/Department. I have received,
Department

read, understand, and will abide by the The College of Idaho Privacy Policy.

Signature: _____ Date: _____

The College of Idaho

Confidentiality Agreement

State and federal laws protect the confidentiality of student, employee, and all records and work product information. Work Product is defined as work resulting from or related to work or projects performed or to be performed for the College of Idaho or for clients of The College of Idaho, regardless of form or stage of completion or for research and development. I understand that all records accessed are confidential and subject to all policies and state and federal laws. I agree that I will not access any information unless authorized to do so. I agree that I will maintain the confidentiality of information in compliance with policies and state and federal laws. I will keep all data, whether in electronic, verbal or printed format, confidential both during and after employment. I understand that if I fail to abide by these conditions my access to all college information systems will be terminated and that I may be subject to formal disciplinary action up to and including dismissal.

I understand that by signing this confidentiality agreement with The College of Idaho, I agree to comply with this statement.

Print name: _____

Signature: _____

Date: _____

HARASSMENT PREVENTION POLICY

Applying to all students, faculty, staff, administrators, trustees, volunteers and non-College of Idaho employees.

The College is committed to supporting academic freedom and freedom of speech in an environment of open and vigorous dialogue within the reasonable limits of the law. Further, The College of Idaho is committed to the principles of free inquiry and free expression. Vigorous discussion and debate are fundamental to the College, and this policy is not intended to stifle teaching methods or freedom of expression generally, nor will it be permitted to do so. Illegal harassment, however, is neither legally protected expression nor the proper exercise of academic freedom; it compromises the integrity of the College, its tradition of intellectual freedom and the trust placed in its members.

It is a violation of the College's policy and may be a violation of both state and federal law for any employee, student, faculty, staff, administrator, trustee, volunteer, or non-College of Idaho employee to harass or discriminate against any other employee or student on the basis of sex, race, color, age, religion, disability, national origin, veteran status, sexual orientation, gender identity, or any other basis protected by law ("Protected Class Harassment"). Verbal or physical conduct that may constitute harassment includes, but is not limited to: actions; words; flirtations; advances; propositions; verbal abuse; jokes; negative stereotyping; verbal commentaries or degrading words used to describe an individual based on an individual's sex, race, color, age, religion, disability, national origin, veteran status, sexual orientation, gender identity or any other basis protected by law.

SEXUAL MISCONDUCT & TITLE IX

With respect to harassment or discrimination on the basis of sex, sexual orientation, and gender identity, the following conduct is strictly prohibited by The College and under Title IX of the Education Amendments Act of 1972:

1. Unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature constitutes sexual harassment when:
    - Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment or academic advancement within the College;
    - Submission to or rejection of such conduct by an individual is used as the basis for employment or academic decisions affecting such individual;

2. Unwelcome sexual advances, requests for sexual favors or other verbal or physical conduct of a sexual nature which has the purpose or effect of substantially interfering with an individual's work or academic performance or creating an intimidating, hostile, abusive or offensive work or academic environment. Examples of sexual harassment include, but are not limited to:
    - Demeaning and/or derogatory harassment toward one's gender;
    - Demeaning behavior, staring, pinching, touching and other physical contact, or blocking the movements of another person;
    - Unwelcome sexual comments, innuendoes, jokes, abusive personal remarks, etc.;
    - Sexually explicit displays or distribution of pictures, materials, or objects in the work area;
    - Unwelcome amorous advances or propositions, physical conduct, obscene gestures;
    - Obscene letters, phone calls, e-mails, or unwelcome words or comments with sexual or other discriminatory meanings;
    - Unwelcome requests for sexual favors or repeated social contact; or
    - Sexual assault or other unwelcome sexual contact.

For additional information, *see* The College's Sexual Misconduct Policy. The College's Title IX Coordinator is responsible for administering the Sexual Misconduct Policy and educating all students and personnel with respect thereto.

OTHER PROTECTED CLASS HARASSMENT

Any member of the College community who believes he, she or some other member of the College community is a victim of harassment by any member of the Board of Trustees, administrator, member of the staff or faculty, employee, student, volunteer, non-College of Idaho employee or any other person in connection with the College shall promptly report the matter to the attention of their immediate supervisor, the Department of Human Resources, Vice President of Student Affairs or the Provost/Dean of the Faculty. In every case, the Department of Human Resources should be notified of the report to ensure a thorough and prompt investigation, if appropriate. However, the campus disciplinary system applies for investigation and resolution of complaints of harassment made against a student, unless the complaint involves conduct by a student who also is employed by the College and relates to that student's conduct as an employee. If a student believes he or she or some other member of the student community has been the victim of harassment by another student, a complaint should be made as outlined in the campus disciplinary system.

Every member of the Board of Trustees, administrator, member of the staff or faculty, employee, or student is covered by and subject to the provisions of this policy. This policy also applies to visitors, campus guests, tourists, vendors, contractors, repair people, sales people or clients.

If an investigation is initiated and conducted by or upon direction of the Department of Human Resources, the process and information will remain confidential to the extent reasonably possible and will be disclosed only on a need-to-know basis. If warranted by its investigation and based on the seriousness or repetitiveness of the offense, the Department of Human Resources will recommend appropriate discipline, sanctions or other action be taken in response to the report or complaint of harassment. If the subject of the recommended discipline or sanctions is a faculty member, the Department of Human Resources will make a recommendation to the Provost/Dean of the Faculty (unless the Provost/Dean of the Faculty is the subject of the report or complaint, in which case the recommendation will be made to the President). For reports or complaints against non-faculty members, the recommendation by the Department of Human Resources will be made to the President (unless the President is the subject of the report or complaint, in which case the recommendation will be made to the Chairman of the Board of Trustees).

Retaliation against any person who opposes harassment, complains of harassment, provides information related to a complaint of harassment or participates in an investigation of a complaint of harassment is strictly prohibited. Accordingly, individuals found to have engaged in acts of retaliation shall be subject to disciplinary action in accordance with this policy.

All volunteers, temporary, regular, part-time, full-time and adjunct employees will be required to sign an acknowledgment that they have received, will read and understand this policy.

The Department of Human Resources is responsible for administering this Harassment Prevention Policy and educating all students and personnel with respect thereto.

ACKNOWLEDGED & AGREED

By signing below, you are acknowledging and agreeing that you have read and understood the Harassment Prevention Policy, including the Sexual Misconduct Policy incorporated by reference, and that you will abide by all policies and procedures contained therein.

PRINT NAME: _____

SIGNATURE: _____ DATE: _____