

Town of Lincoln
EMPLOYEE CHECKLIST
(Part-Time/Temporary/Seasonal/Call FF)

I have received and submitted the following required forms:

(PLEASE PRINT PACKET SINGLE SIDED AND HAND SIGN PAGES BEFORE SENDING IN)

- ◇ **Employee Information Sheet**
- ◇ **W-4 Federal tax form**
SEE HIGHLIGHTED SECTIN IN INSTRUCTIONS BEFORE FILLING OUT FORM
- ◇ **M- 4 State tax form**
- ◇ **I-9 Federal Employment Eligibility Verification Form**
- ◇ **Social Security Disclaimer Form SSA -1945**
- ◇ **OBRA Retirement Form**
- ◇ **Direct Deposit Form**
- ◇ **Employee Acknowledgement of Town Policies:**
 - Drugs & Alcohol Policy**
 - Harassment Policy**
 - Affirmative Action & EEO Policy**
 - Social Networking Policy**
- ◇ **Conflict of Interest Acknowledgement of Receipt**

I have been informed of the Town Employee Handbook and it has been made available to me.

Employees Signature: _____

Date: _____

TOWN OF LINCOLN

MIDDLESEX COUNTY - MASSACHUSETTS

INFORMATION SHEET

Employee No.:

Last Name:

First Name:

Middle Initial/Name

Residential

Address: *Number*

Street

City/Town

State

Zip

(*please provide mailing address as well, if different from residential address)

*

Telephone Number:

Email:

EMERGENCY CONTACT INFORMATION

(Please note that Emergency Contact will only be accessed in the case of an emergency situation and will be held in strictest confidence).

RELATIONSHIP

TELEPHONE

*

(PRIMARY) NAME OF PERSON TO BE CONTACTED

☐

___/___-_____()

___/___-_____()

(SECONDARY) NAME OF PERSON TO BE CONTACTED

☐

___/___-_____()

___/___-_____()

RELATIONSHIP CONTACT CODES

TELEPHONE NUMBER*

A – AUNT

F - FATHER

M – MOTHER

W – WORK NUMBER

B – BROTHER

G – GRAND PARENT

O - OTHER

H – HOME PHONE

C – SON

H - HUSBAND

S – SISTER

C – CELL PHONE

D – DAUGHTER

I – IN-LAW

U – UNCLE

W - WIFE

Please include/provide any additional information you feel may be helpful to us:

CONFIDENTIAL WHEN COMPLETED

Employee's Withholding Certificate

OMB No. 1545-0074

► **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.**

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) <input type="checkbox"/> Single or Married filing separately		
<input type="checkbox"/> Married filing jointly or Qualifying widow(er)		
<input type="checkbox"/> 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)
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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.



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:

• \$18,800 if you're head of household
 • \$25,100 if you're married filing jointly or qualifying widow(er)
 • \$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

FORM
M-4

MASSACHUSETTS EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

Rev. 8/02



Print full name
Print home address

Social Security no.
City..... State..... Zip

Employee:

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 "3." If your spouse is age 65 or over or will be before next year and if otherwise qualified, write "4." 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 \$8,000.

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 overwithholding, 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 "3" in line 2. Using "3" is the withholding system adjustment for the \$3,300 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 YOU CLAIM THE SAME NUMBER OF EXEMPTIONS FOR MASSACHUSETTS AND U.S. INCOME TAXES, COMPLETE U.S. FORM W-4 ONLY.



Employment Eligibility Verification
Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9

OMB No. 1615-0047

Expires 08/31/2019

► **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.*)

Last Name (Family Name) ?		First Name (Given Name) ?		Middle Initial ?	Other Last Names Used (if any) ?	
Address (Street Number and Name) ?			Apt. Number ?	City or Town ?		State ? ZIP Code ?
Date of Birth (mm/dd/yyyy) ?	U.S. Social Security Number ? [][][] - [][] - [][][][]		Employee's E-mail Address ?		Employee's Telephone Number ?	

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):

<input type="checkbox"/> 1. A citizen of the United States ?
<input type="checkbox"/> 2. A noncitizen national of the United States (See instructions) ?
<input type="checkbox"/> 3. A lawful permanent resident ? (Alien Registration Number/USCIS Number): ?
<input type="checkbox"/> 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)
<p>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.</p> <p>1. Alien Registration Number/USCIS Number: ?</p> <p>OR</p> <p>2. Form I-94 Admission Number: ?</p> <p>OR</p> <p>3. Foreign Passport Number: ?</p> <p>Country of Issuance: ?</p>
QR Code - Section 1 Do Not Write In This Space

Signature of Employee ?	Today's Date (mm/dd/yyyy) ?
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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) ?	
Last Name (Family Name) ?		First Name (Given Name) ?	
Address (Street Number and Name) ?		City or Town ?	State ? ZIP Code ?



Employer Completes Next Page





Employment Eligibility Verification
Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9
OMB No. 1615-0047
Expires 08/31/2019

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.")

Employee Info from Section 1 ?	Last Name (Family Name) ?	First Name (Given Name) ?	M.I. ?	Citizenship/Immigration Status ?
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List A Identity and Employment Authorization	OR	List B Identity	AND	List C Employment Authorization
Document Title ?		Document Title ?		Document Title ?
Issuing Authority ?		Issuing Authority ?		Issuing Authority ?
Document Number ?		Document Number		Document Number ?
Expiration Date (if any)(mm/dd/yyyy)		Expiration Date (if any)(mm/dd/yyyy) ?		Expiration Date (if any)(mm/dd/yyyy) ?
Document Title ?		<div>Additional Information ?</div> <div>QR Code - Sections 2 & 3 Do Not Write In This Space</div>		
Issuing Authority ?				
Document Number ?				
Expiration Date (if any)(mm/dd/yyyy) ?				
Document Title ?				
Issuing Authority ?				
Document Number ?				
Expiration Date (if any)(mm/dd/yyyy) ?				

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)

Signature of Employer or Authorized Representative ?	Today's Date(mm/dd/yyyy) ?	Title of Employer or Authorized Representative ?	
Last Name of Employer or Authorized Representative ?	First Name of Employer or Authorized Representative ?	Employer's Business or Organization Name ?	
Employer's Business or Organization Address (Street Number and Name) ?		City or Town ?	State ? ZIP Code ?



Employment Eligibility Verification
Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9
OMB No. 1615-0047
Expires 08/31/2019

Employee Name from Section 1:	Last Name (Family Name) ?	First Name (Given Name) ?	Middle Initial ?
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Section 3. Reverification and Rehires (To be completed and signed by employer or authorized representative.)

A. New Name (if applicable) ?			B. Date of Rehire (if applicable)
Last Name (Family Name) ?	First Name (Given Name) ?	Middle Initial ?	Date (mm/dd/yyyy) ?

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) ?
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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 ?
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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.

LIST A Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity	AND LIST C Documents that Establish Employment Authorization
<ol style="list-style-type: none"> 1. U.S. Passport or U.S. Passport Card 2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551) 3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa 4. Employment Authorization Document that contains a photograph (Form I-766) 5. For a nonimmigrant alien authorized to work for a specific employer because of his or her status: <ol style="list-style-type: none"> a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: <ol style="list-style-type: none"> (1) The same name as the passport; and (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. 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 		<ol style="list-style-type: none"> 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 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 3. School ID card with a photograph 4. Voter's registration card 5. U.S. Military card or draft record 6. Military dependent's ID card 7. U.S. Coast Guard Merchant Mariner Card 8. Native American tribal document 9. Driver's license issued by a Canadian government authority 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 	<ol style="list-style-type: none"> 1. A Social Security Account Number card, unless the card includes one of the following restrictions: <ol style="list-style-type: none"> (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION 2. Certification of Birth Abroad issued by the Department of State (Form FS-545) 3. Certification of Report of Birth issued by the Department of State (Form DS-1350) 4. 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. Native American tribal document 6. U.S. Citizen ID Card (Form I-197) 7. Identification Card for Use of Resident Citizen in the United States (Form I-179) 8. Employment authorization document issued by the Department of Homeland Security

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

Refer to the instructions for more information about acceptable receipts.

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 2005, the maximum monthly reduction in your Social Security benefit as a result of this provision is \$313.50. 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 _____

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 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/form1945. Paper copies can be requested by email at oplmsoswm.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.



Participant Enrollment Governmental 457(b) Plan

Massachusetts Deferred Compensation SMART Plan - Mandatory OBRA

98966-02

Participant Information

Last Name			First Name			MI											
Address - Number & Street																	
City			State			Zip Code											
()			()														
Home Phone			Work Phone														
<input type="checkbox"/> Check box if you prefer to receive quarterly account statements in Spanish.																	
Social Security Number																	
E-Mail Address																	
<input type="checkbox"/> Married <input type="checkbox"/> Unmarried <input type="checkbox"/> Female <input type="checkbox"/> Male																	
Mo			Day			Year			Mo			Day			Year		
Date of Birth						Date of Hire											
Do you have a retirement savings account with a previous employer or an IRA? <input type="checkbox"/> Yes or <input type="checkbox"/> No																	

Important Notice: Employees participating in the Massachusetts Deferred Compensation SMART Plan - OBRA Mandatory Plan (the Plan) must complete Social Security Form SSA-1945. The Plan has been designated as an alternative retirement system for part time employees not covered by their employers retirement system. The SSA-1945 explains the potential effects of the Windfall Elimination Provision and Government Pension Offset Provision under the Social Security law which may reduce the amount of your Social Security retirement or disability benefits, and/or benefits received by you as a spouse or an ex-spouse. If you have any questions regarding SSA-1945 or if you have not completed SSA-1945, please contact your employer.

Statement Delivery - Participant quarterly statements are sent regular mail via the U.S. Postal Service. If you prefer an environmentally friendly alternative, please visit www.mass-smart.com for fast and easy enrollment in our Online File Cabinet service.

Payroll Information

Town of Lincoln	To be completed by
Division Name	Representative: P6787 D6787
	Division Number

Investment Option Information (applies to all contributions) - Please refer to your communication materials for information regarding each investment option.

I understand that funds may impose redemption fees on certain transfers, redemptions or exchanges if assets are held less than the period stated in the fund's prospectus or other disclosure documents. I will refer to the fund's prospectus and/or disclosure documents for more information.

INVESTMENT OPTION NAME

INVESTMENT OPTION CODE (Internal Use Only)

SMART Capital Preservation Fund..... MELINC..... 100%

Plan Beneficiary Designation

This designation is effective upon execution and delivery to Service Provider at the address below. I have the right to change the beneficiary. If any information is missing, additional information may be required prior to recording my beneficiary designation. If my primary and contingent beneficiaries predecease me or I fail to designate beneficiaries, amounts will be paid pursuant to the terms of the Plan Document or applicable law.

You may only designate one primary and one contingent beneficiary on this form. However, the number of primary or contingent beneficiaries you name is not limited. If you wish to designate more than one primary and/or contingent beneficiary, do not complete the section below. Instead, complete and forward the Beneficiary Designation form.

Primary Beneficiary**100.00%**

% of Account Balance	Social Security Number	Primary Beneficiary Name	Relationship	Date of Birth
()				

Phone Number (Optional)

Contingent Beneficiary**100.00%**

% of Account Balance	Social Security Number	Contingent Beneficiary Name	Relationship	Date of Birth
()				

Phone Number (Optional)

Participation Agreement

Withdrawal Restrictions - I understand that the Internal Revenue Code (the "Code") and/or my employer's Plan Document may impose restrictions on transfers and/or distributions. I understand that I must contact the Plan Administrator/Trustee to determine when and/or under what circumstances I am eligible to receive distributions or make transfers.

Compliance With Plan Document and/or the Code - Participation in this Plan is mandatory. A deduction will be taken from your wages and invested on your behalf based on your employer's Plan Document. I agree that my employer or Plan Administrator/Trustee may take any action that may be necessary to ensure that my participation in the Plan is in compliance with any applicable requirement of the Plan Document and/or the Code. I understand that the maximum annual limit on contributions is determined under the Plan Document and/or the Code. I understand that it is my responsibility to monitor my total annual contributions to ensure that I do not exceed the amount permitted. If I exceed the contribution limit, I assume sole liability for any tax, penalty, or costs that may be incurred.

Incomplete Forms - I understand that in the event my Participant Enrollment form is incomplete or is not received by Service Provider at the address below prior to the receipt of any deposits, I specifically consent to Service Provider retaining all monies received and allocating them to the default investment option.

Account Corrections - I understand that it is my obligation to review all confirmations and quarterly statements for discrepancies or errors. Corrections will be made only for errors which I communicate within 90 calendar days of the last calendar quarter. After this 90 days, account information shall be deemed accurate and acceptable to me. If I notify Service Provider of an error after this 90 days, the correction will only be processed from the date of notification forward and not on a retroactive basis.

Signature(s) and Consent**Participant Consent**

I have completed, understand and agree to all pages of this Participant Enrollment form. I understand that Service Provider is required to comply with the regulations and requirements of the Office of Foreign Assets Control, Department of the Treasury ("OFAC"). As a result, Service Provider cannot conduct business with persons in a blocked country or any person designated by OFAC as a specially designated national or blocked person. For more information, please access the OFAC Web site at:

<http://www.treasury.gov/about/organizational-structure/offices/Pages/Office-of-Foreign-Assets-Control.aspx>.

Deferral agreements must be entered into prior to the first day of the month that the deferral will be made.

Participant Signature**Date**

Participant forward to Service Provider at:

Great-West Retirement Services®

P.O. Box 173764

Denver, CO 80217-3764

Phone #: 1-877-457-1900

Fax #: 1-866-745-5766

Web site: www.mass-smart.com

Core securities, when offered, are offered through GWFS Equities, Inc. and/or other broker dealers.

GWFS Equities, Inc., Member FINRA/SIPC, is a wholly owned subsidiary of Great-West Life & Annuity Insurance Company.

Empower Retirement refers to the products and services offered in the retirement markets by Great-West Life & Annuity Insurance Company (GWL&A), Corporate Headquarters: Greenwood Village, CO; Great-West Life & Annuity Insurance Company of New York, Home Office: White Plains, NY; and their subsidiaries and affiliates. All trademarks, logos, service marks, and design elements used are owned by their respective owners and are used by permission.

Direct Deposit Form for the Town of Lincoln MA

RECREATION ONLY: IF YOUR ACCOUNT HAS NOT CHANGED SINCE LAST YEAR CHECK THIS BOX AND FILL IN INFORMATION BELOW WITH NO BACK UP. IF YOU HAVE A NEW ACCOUNT FOLLOW COMPLETE INSTRUCTIONS.

☐ NEW APPLICATION

OR

☐ CHANGE FROM EXISTING BANK

AUTHORIZATION AGREEMENT FOR AUTOMATIC DEPOSITS (ACH CREDITS)
Town of Lincoln, Massachusetts

I (We) hereby authorize the TOWN of Lincoln to initiate credit entries and to initiate, if necessary debit entries and adjustments for any credit entries made in error to my (our)
(Select one)

☐ CHECKING

OR

☐ SAVINGS ACCOUNT

Indicated below and the depository named below, hereinafter called DEPOSITORY, to credit and/or debit the same to such account.

Depository Name _____
(Financial institution name)

Branch _____

City _____

State _____

Transit/ABA No.* _____

Account No. _____

*(PLEASE USE THE NUMBER ON YOUR CHECK NOT THE DEPOSIT SLIP)

You must attach a copy of a VOIDED CHECK or a DIRECT DEPOSIT FORM from your financial institution.

_____ I hereby authorize the Town of Lincoln to deposit my full check into the account named above.

_____ I hereby authorize the Town of Lincoln to deposit _____ (dollar amount) into the account named above.

This authority is to remain in full force and effect until the Town of Lincoln has received written notification from me (or either of us) of its termination in such time and in such manner as to afford the Town of Lincoln an DEPOSITORY a reasonable opportunity to act on it.

Name(s) _____

Date _____

(Please print)

Signed _____

T/C _____ Payroll _____

Witnessed By _____

TOWN OF LINCOLN

DRUGS AND ALCOHOL POLICY

PURPOSE & SCOPE:

The purpose of this policy is to outline the responsibilities of employees, supervisors, and managers with regard to drug and alcohol use in the workplace and the testing of employees in safety sensitive positions in accordance with U.S. Department of Transportation regulations issued under the Omnibus Transportation Employee Testing Act of 1991, and in accordance with the Drug-free Workplace Act of 1988.

APPLICABILITY:

This policy applies to all employees.

DEFINITIONS:

Safety-sensitive: For purposes of this policy, safety-sensitive shall refer to all employees required by the Town or by federal or state law or regulation, to obtain and retain a Commercial Driver's License.

GENERAL POLICY REGARDING DRUGS AND ALCOHOL IN THE WORKPLACE:

The Town of Lincoln firmly believes that the use of illegal drugs and misuse of legal drugs, including alcohol, is a source of danger in the workplace and a threat to the Town's goal of maintaining a productive and safe work environment. The Town of Lincoln discourages users of illegal drugs and misusers of legal drugs, including alcohol, from seeking employment with the Town and encourages very forcefully the rehabilitation of such persons already in its employ.

Employees of the Town of Lincoln are visible and active members of the communities where they live and work. They are inescapably identified with the Town and are expected to represent it in a responsible and creditable fashion. While the Town of Lincoln has no intention of intruding into the private lives of its employees, the Town does expect employees to report for work in a condition to perform their duties. The Town recognizes that employees off-the-job as well as on-the-job involvement with drugs and alcohol can have an impact on the workplace and on Lincoln's ability to accomplish its' goal of providing an alcohol and drug-free environment.

In accordance with the Federal Drug Free Workplace Act, the illegal use, sale or possession of narcotics, drugs, or controlled substances while on the job or on Town property is an offense warranting disciplinary action up to and including termination.

Employees who are under the influence of alcohol, either on the job or when reporting for work, or who possess or consume alcohol during work hours, have the potential for interfering with their own as well as their co-workers safe and efficient job performance. Consistent with Town practices, such conditions will be proper cause for disciplinary action up to and including termination of employment.

Employees are expected to follow any directions of their health care provider concerning prescription medications, and must immediately notify their supervisor if any prescription drug is likely to have an impact on their job performance. In addition, notification must be given at the time of any testing or screenings as to any drugs or medicine being taken.

If any employee, while on Town property or during the employee's work shift, including without limitation all breaks and meal periods, consumes or uses, or is found to have in his or her personal possession, in his or her locker or desk or other such repository (excluding personal vehicles unless an open container is in plain sight), alcohol or drugs, which are not medically authorized, or is found to have used or to be using such alcohol or drugs, will be suspended immediately pending further investigation. If use or possession is substantiated, disciplinary action, up to and including termination will be imposed as outlined in section 'Consequences of Alcohol/Drug Misuse'.

The Town of Lincoln is committed to the treatment and rehabilitation of employees with alcohol and controlled substance misuse problems, and encourages employees to come forward voluntarily and seek assistance for those problems prior to and after implementation of the testing program.

If at any time an employee volunteers to enter a chemical dependency program, he/she will do so without fear of disciplinary action being taken against him/her as a result of seeking treatment. Such a program is designed to provide care and treatment to employees who are in need of rehabilitation. Details concerning the treatment that any employee receives in this program shall remain confidential and shall not be released to the public.

POLICY REGARDING DRUG AND ALCOHOL TESTING:

It is the policy of the Town of Lincoln to comply fully with the regulations mandating pre-use, random suspicion, and post-accident drug and alcohol testing in accordance with regulations issued by the U.S. Department of Transportation.

Performance of safety-sensitive functions is prohibited by employees having a breath alcohol concentration of 0.04 percent or greater as indicated by an alcohol breath test; by employees using alcohol on the job or within four hours of reporting to work; and employees in the possession of any medication containing alcohol unless the package seal is unbroken. Use of illicit drugs by safety-sensitive drivers is prohibited.

PROCEDURES

A. Types of Tests:

To the extent practicable, all tests will be conducted during employees normally scheduled work hours. The following tests are required:

Pre-Employment (Pre-use) - All applicants for employment in positions requiring Commercial Driver's License (pre-employment), or candidates for transfer or promotion to such a position (pre-use) are subject to screening for improper use of controlled substances.

Post-Accident - Conducted after accidents on drivers in Town vehicles whose performance could have contributed to the accident, as determined by a citation for a moving traffic violation, and for all fatal accidents, even if driver is not cited for a moving traffic violation. An accident is defined as an incident involving a commercial motor vehicle in which there is either a fatality, an injury treated away from the scene, or a vehicle is required to be towed from the scene. Alcohol tests should be conducted within two hours, but in no case more than eight hours after the accident. Employees must refrain from all alcohol use until the test is complete. Post-accident drug tests must be conducted within thirty-two hours.

Reasonable Suspicion - Conducted when a supervisor or manager observes behavior or appearance that is characteristic of alcohol or illicit drug misuse. If a driver's behavior or appearance suggests alcohol or drug misuse, a reasonable suspicion test must be conducted. If a test cannot be administered, the driver must be removed from performing safety sensitive duties for at least twenty-four hours. Testing for alcohol abuse must be based on suspicion which arises just before, during or just after the time when the employee is performing safety-sensitive duties. Testing for substance abuse may occur at any time upon suspicion. Reasonable suspicion testing may only be conducted after consultation with the Public Works Superintendent of his designee.

Random - Conducted on a random, unannounced basis just before, during or after performance of safety-sensitive functions for alcohol or at any time for drugs. Each year the number of drug tests conducted by the Town must equal at least 50% of all safety-sensitive drivers.

Return to Duty and Follow-up: Conducted when an individual who has violated the prohibited alcohol or drug standards returns to performing safety-sensitive duties. Follow-up tests are unannounced and at least six (6) tests must be conducted in the first twelve months after a driver returns to duty. Follow-up testing may be extended for up to 60 months following the return to duty.

B. Conducting Tests:

Alcohol

DOT rules require breath-testing using evidential breath-testing (EBT) devices. Two breath-tests are required to determine if a person has a prohibited alcohol concentration. A screening test is conducted first. Any result less than 0.02 alcohol concentration is considered a "negative test". If the alcohol concentration is 0.02 or greater, a second confirmation test must be conducted.

Drugs

- a. Drug testing is conducted by analyzing a driver's urine specimen and must be conducted through a U.S. Department of Health and Human Services certified facility. Specimen collection procedures and chain of custody requirements ensure that the specimen's security, proper identification, and integrity are not compromised.
- b. DOT rules require a split specimen procedure. Each urine specimen is subdivided into two bottles labeled as primary and split. Both bottles are sent to the laboratory. Only the primary specimen is opened and used for the urinalysis while the split specimen remains sealed at the laboratory. If the analysis of the primary specimen confirms the presence of illegal controlled substances, the driver has 72 hours to request that the split specimen be sent to another DHHS certified laboratory for analysis.

All urine specimens are analyzed for the following drugs:

- Marijuana (THC metabolite)
- Cocaine
- Amphetamines
- Opiates (including heroin)

Testing is conducted using a two-stage process. First, a screening test is performed. If the test is for one or more of the drugs, a confirmation test is performed for each identified drug. Sophisticated testing requirements ensure that over-the-counter medications or preparations are not reported as positive results.

All drug tests are reviewed and interpreted by a physician designated as a Medical Review Officer (MRO) before they are reported to the employer. If the laboratory reports a positive result to the MRO, the MRO will contact the driver and conduct an interview to determine if there is an alternative medical explanation for the drugs found in the urine specimen. For all the drugs listed above, except PCP, there are some limited, legitimate medical uses that may explain a positive test result. If MRO determines that the drug use is legitimate, the test will be reported to the Town as a negative test.

Refusal to Participate

Any refusal to participate in any of the types of alcohol and/or drug tests authorized in this procedure will be treated as indicative of a positive result.

C. Consequences of Alcohol/Drug Misuse

Safety-sensitive employees who are found in possession of alcohol will receive: a one day suspension without pay for the first offense; a three day suspension without pay for a second offense; and shall be terminated in the event of a third offense.

Any illegal substances found in the possession of a safety-sensitive employee shall be turned over to the appropriate law enforcement agency. A first offense shall warrant a three day suspension without pay; a second offense shall result in termination of the employee.

Safety-sensitive employees who have any alcohol concentration (defined as 0.02 or greater) who tested just before, during or just after performing safety-sensitive functions must be removed from performing such duties for 24 hours. Disciplinary action will be imposed upon an employee whose alcohol test reveals any alcohol concentration (between 0.02 and 0.04). Disciplinary action will be as follows: a one (1) day suspension without pay for the first offense; a three day suspension without pay for a second offense; and shall be terminated in the event of a third offense.

Drivers who engage in prohibited alcohol or drug conduct (that is, test positive for alcohol use greater than 0.04 or drug use) must be immediately removed from safety-sensitive functions. Drivers who are

serving a probationary period will be terminated immediately. Non-probationary employees will be offered an opportunity for rehabilitation in accordance with Section 3 below. Non-probationary drivers who chose not to avail themselves of this rehabilitation opportunity will be terminated immediately.

Drivers who wish to continue employment with the Town of Lincoln must be evaluated by a substance abuse professional retained by the Town as part of the Employee Assistance Program (EAP), and must comply with any treatment recommendations to assist them with an alcohol or drug problem. The payment for any recommended treatment will be paid by the Town to the extent it can be handled within the scope of the EAP. Any additional expenses will be borne by the employee (or his or her health insurance program if applicable). Employees will be placed on sick leave or leave without pay during the treatment period, whichever, in the Town's discretion, is appropriate under the circumstances.

Drivers who have been evaluated by a substance abuse professional, who comply with any recommended treatment, who have taken a return-to-duty test with a result of less than 0.02 for alcohol or a negative drug test, and who are then subject to unannounced follow-up tests, may return to work. Both the return-to-duty tests and follow-up tests required by this policy will be paid for by the employee.

Drivers who have returned to work under these conditions and who subsequently test positive for alcohol or drugs in accordance with this policy during the next five years will be terminated immediately.

Once an employee successfully completes rehabilitation, he/she shall be returned to his/her regular duty assignment or an equivalent position. As a condition of employment, the employee must comply with prescribed follow-up care.

D, Information/Training

All current and new employees will receive written information about the testing requirements and how and where they may receive assistance for alcohol or drug misuse. All employees must receive a copy of this policy and sign the Confirmation of Receipt

All supervisory and management personnel in the Department of Public Works must attend at least two hours of training on alcohol and drug misuse symptoms and indicators used in making determinations for reasonable suspicion testing. Supervisors and managers will be instructed in the detection of abuse problems and the enforcement of the testing policy. Periodic, on-going training will also occur after implementation of the policy.

This policy will be posted on all bulletin boards and will be available to all employees.

- Educational information will be made available periodically which will focus on the potentially dangerous effects of drug and alcohol use and abuse, the procedures associated with pre-employment drug screening and "reasonable suspicion" testing, the effects on job performance measured in loss of productivity, and the potential safety hazards presented to the individual employee, other employees and the public.
- All recruitment advertising for CDL related positions will include the statement "Drug/alcohol screening is a condition of employment" at the bottom of the advertisement/posting with the EEO statement.
- All final candidates for employment will be given a copy of this policy and will be given the opportunity to read the policy in its entirety.

E. Record-keeping

The Town is required to keep detailed records of its alcohol and drug misuse prevention program. In the event that drug or alcohol testing requires that an employee be held over beyond his/her normal working hours, the Town agrees to compensate that employee at his/her overtime rate of pay. Drug and alcohol testing will be done in the presence of a union official. The Town will provide to the union a list of all employees who are tested.

TOWN OF LINCOLN

Harassment Policy

The Town of Lincoln intends to provide a work environment that is pleasant, professional, and free from intimidation, hostility or other offenses that might interfere with work performance. Harassment of any sort - verbal, physical, and visual - will not be tolerated, particularly against employees in protected classes. These classes include, but are not necessarily limited to race, ancestry, religion, gender, age, marital or civil union status, national origin, sexual orientation, place of birth, citizenship, veteran status, or disability, or any other protected status defined by law.

What Is Harassment?

Workplace harassment can take many forms. It may be, but is not limited to, words, signs, offensive jokes, cartoons, pictures, posters, pranks, intimidation, physical assaults or contact, or violence that substantially interferes with an individual's work performance or creates an intimidating, hostile, or offensive working environment. Harassment is not necessarily sexual in nature. It may also take the form of other activity, including derogatory statements, not directed to the targeted employee but observed by the affected employee. . Other prohibited conduct includes, but is not limited to, written material such as notes, photographs, cartoons, articles of a harassing or offensive nature, and taking retaliatory action against an employee for discussing or making a harassment complaint.

Responsibility

All Town of Lincoln employees, and particularly managers, have a responsibility for keeping our work environment free of harassment. Any employee, who becomes aware of an incident of harassment, whether by witnessing the incident or being told of it, must report it to the Town. When a member of the Town management becomes aware of the existence of harassment, he or she must report it to his/her supervisor whether or not the victim wants the organization to do so.

Reporting

While the Town encourages an employee to communicate directly with the alleged harasser, and make it clear that the harasser's behavior is unacceptable, offensive or inappropriate, it is not required that he or she do so. It is essential, however, to notify the Town immediately even if unsure the offending behavior is considered harassment. Any incidents of harassment must be immediately reported to the supervisor, or to the Town Administrator or Assistant Town Administrator. Appropriate investigation and disciplinary action will be taken. All reports will be promptly investigated with due regard for the privacy of everyone involved. However, confidentiality cannot be guaranteed. Any employee found to have harassed a fellow employee or subordinate would be subject to severe disciplinary action up to and including termination. The Town will also take any additional action necessary to appropriately remedy the situation. Retaliation of any sort will not be permitted. No adverse employment action will be taken against any employee who makes a good faith report of alleged harassment or who participates in the investigation of such a complaint.

Policy Statement on Sexual Harassment:

What Is Sexual Harassment?

Sexual harassment may include unwelcome sexual advances, requests for sexual favors or other verbal or physical contact of a sexual nature when such conduct substantially interferes with an individual's work performance or creates an intimidating, hostile, or offensive working environment. It also encompasses such conduct when it is made a term or condition of employment or compensation, either implicitly or explicitly and when an employment decision is based on an individual's acceptance or rejection of such conduct.

It is important to note that sexual harassment crosses age and gender boundaries and cannot be

stereotyped. Among other perceived unconventional situations, sexual harassment may even involve two women, two men, or a bystander.

Examples of a hostile, intimidating, and offensive working environment include, but are not limited to, pictures, cartoons, symbols, or apparatus found to be offensive and which exist in the workspace of an employee. This behavior does not necessarily link improved working conditions in exchange for sexual favors but it must be unwelcome and substantially interfere with an individual's work performance or create an intimidating, hostile, or offensive working environment.

The Town will investigate any complaint of sexual harassment and will take immediate and appropriate disciplinary action if sexual harassment has been found within the workplace. Complaints related to sexual harassment should be made as soon as possible to the Town Administrator or the Assistant Town Administrator.

Notice of this policy is posted on the main town offices employee bulletin board, and is provided to each employee. If this policy is determined not to have been violated, the complainant and the accused person shall be so informed, with appropriate instruction provided to each, **including the right of the complainant to contact any of the state or federal agencies identified in this posted policy notice.**

STATE AND FEDERAL REMEDIES

In addition to the above, if you believe you have been subjected to sexual harassment, you may file a formal complaint with either or both of the government agencies set forth below. Using our complaint process as set forth in this policy does not prohibit you from filing a complaint with these agencies. Each of these agencies has a short time period for filing a claim (EEOC – 180 DAYS, MCAD – 6 months).

1. The United States Equal Opportunity Commission ("EEOC")
One Congress Street, 10th Floor
Boston, MA 02114 617 / 565-3200

2. The Massachusetts Commission Against Discrimination ("MCAD")

Boston Office:	Springfield Office:
One Ashburton Place, Room 601	424 Dwight Street, Room 220
Boston, MA 02108 617/ 727-3990	Springfield, MA 01103 413/ 739-2145

AFFIRMATIVE ACTION AND EQUAL EMPLOYMENT OPPORTUNITY POLICY

Unlawful discrimination against employees, or the public by our employees, occurring in the workplace, or in other settings in which employees may find themselves in connection with their employment, will not be tolerated by the Town of Lincoln. Further, any retaliation against an individual who has formally or informally complained about discrimination or has cooperated with an investigation of a discrimination complaint is prohibited. To achieve our goal of providing a workplace free from discrimination, the conduct that is described in this policy will not be tolerated, and we will implement the procedure described below to address any potential inappropriate conduct.

The Town of Lincoln commits itself and its employees, within the context of state and federal civil rights laws, to ensure equitable participation of employees of all backgrounds in all of its daily operations. This policy applies to all employment practices and employment programs sponsored by the Town of Lincoln. This policy shall apply, but not be limited to, the areas of:

- Recruitment,
- Selection,
- Compensation and benefits,
- Professional development and training,
- Reasonable accommodation for disabilities or religious practices,
- Promotion,
- Transfer,
- Termination,
- Layoff, and
- Other terms and conditions of employment.

Because the Town of Lincoln takes allegations of discrimination seriously, we will respond promptly to complaints and where it is determined that inappropriate conduct has occurred, we will act promptly to cease the conduct and impose any necessary corrective action, including disciplinary action.

1. Employee Recruiting Policies and Procedures

For the purpose of assuring equal opportunity to all persons in recruiting Town of Lincoln staff, the following shall apply:

- a. Recruiting advertisements shall be placed in newspapers have the broadest circulation with the aim of giving maximum exposure to minority groups.
- b. The Town of Lincoln prohibits discrimination in employment on the basis of:
 - Age (40 and above),
 - Criminal record (applications only),
 - Physical, mental, or psychiatric disability,
 - Genetics (results of genetic testing),
 - Maternity leave
 - National origin or ancestry,
 - Race or color,
 - Religion,
 - Sex,
 - Sexual orientation, or
 - Active military status.

C. Internal Recruitment is encouraged at times, and for such positions in which internal recruitment and promotion is considered desirable, internal posting shall be made available to all town employees.

2. Discriminatory Harassment

The Town of Lincoln's separate Harassment Policy details our commitment to a workplace free of any verbal or physical conduct which is unwelcome, severe or pervasive, and related to membership or perceived membership in a protected class.

3. Reasonable Accommodation

The Town of Lincoln defines Reasonable Accommodations as those changes an employer makes to a job, the work site, or the environment that enable a qualified person with a disability to participate in the job application, hiring and employment process. Employees seeking reasonable accommodations may submit their request in writing to the Town Administrator, 16 Lincoln Road, Lincoln MA 01773, 781-259-2600.

4. Discrimination Complaints

If any of our employees believes that he or she has been subjected to unlawful discrimination, the employee has the right to file a complaint with our organization. This may be done in writing or orally.

If you would like to file a complaint you may do so by contacting the Town Administrator, 16 Lincoln Road, Lincoln MA 01773, 781-259-2600.

The Town Administrator is also available to discuss any concerns you may have, and to provide information to you about our Equal Employment Opportunity policy and our complaint process. Alternatively, employees may contact any Town of Lincoln supervisor.

5. Discrimination Investigation

The Town of Lincoln will promptly investigate the allegation in a fair and thorough manner. The investigation will be conducted in such a way as to maintain confidentiality to the extent practicable under the circumstances. The investigation will include private interviews with the person filing the complaint, the person alleged to have committed the discrimination, and relevant witnesses. When we have completed our investigation, we will, to the extent appropriate, inform the person filing the complaint and the person alleged to have committed the discrimination of the results of that investigation.

If it is determined that inappropriate conduct has occurred, we will act promptly to eliminate the offending conduct, and, where it is appropriate, we will also take appropriate disciplinary action.

6. Disciplinary Action

If it is determined that inappropriate discriminatory behavior has been exhibited by one of our employees, we will take such action as is appropriate under the circumstances. Such action may include counseling, verbal or written warning, suspension, or termination.

7. State and Federal Remedies

In addition to the above, if you believe you have been subjected to unlawful discrimination, you may file a formal complaint with either or both of the government agencies set forth below. Using our complaint process does not prohibit you from filing a complaint with these agencies. Each of the agencies has a time period of 300 days for filing a claim.

1. The United States Equal Employment Opportunity Commission (EEOC):
One Congress Street, 10th Floor Boston, MA 02114, (617) 565-3200.
2. The Massachusetts Commission Against Discrimination (MCAD):
Boston Office: One Ashburton Place, Rm. 601, Boston, MA 02108 (617) 994-6000
Springfield Office: 424 Dwight Street, Rm. 220, Springfield, MA 01103 (413) 739-2145

TOWN OF LINCOLN

Social Networking Policy

Purpose

This policy, developed by representative of the Town Union and Non-union employee groups, is intended to provide guidance to all town employees with respect to use of social networking sites during work hours while using town owned and maintained resources, as well as personal use during non-working hours on equipment not belonging to the town.

The Town has a legitimate interest in preserving the public's trust and respect. An employee's conduct on non-working hours must not discredit the employee or the Town, affect an employee's ability to perform his or her job, or result in poor job performance. There are many levels of damage that inappropriate use of social media can effect; ranging from the posting of false or defamatory remarks or materials targeting the Town of Lincoln, town residents, town employees or their family members to criminal, harassing, threatening or discriminatory actions.

Social media sites provide new avenues of electronic communication. This communication is taking place in an environment which is yet to be fully tested as to its degree of security and confidentiality. What one person feels is a secure environment, may not be secure at all. It has been said that the internet holds no secrets. Information that is posted on the internet can easily be traced back to its author. Content shared with one person may end up being forwarded to many unintended recipients. Embarrassing or inappropriate material which is posted may be publically available forever.

Policy

- a. Employees shall not use social media sites at during work hours and/or using town resources unless such use has been specifically assigned by a supervisor for a concrete work assignment.
- b. Employees are strictly prohibited from using social media sites for personal use during work hours and/ or using town resources.
- c. Employees shall not disclose unauthorized or confidential information using electronic devises or social media.
- d. Social media content of a criminal, harassing, threatening or discriminatory nature is prohibited.
- e. Statements made by an employee pursuant to their official duties are not insulated from discipline because they occurred on social networking sites.
- f. Text, images, photographs, video or other reproductions of the Town of Lincoln, it's buildings, equipment, vehicles or specific departmental logos or other insignia is prohibited from use on social networking sites unless specifically authorized.
- g. The Town will generally limit its inquiry into an employee's off-duty conduct to situations impacting or reflecting upon the town or the employee's ability to do the assigned job.

Policy Enforcement

- a. The Town will evaluate any suspected violations of this policy on a case-by-case basis with due regard for the privacy of everyone involved. However, confidentiality cannot be guaranteed.
- b. Violation of any provision of this policy may result in discipline, up to and including termination in accordance with applicable collective bargaining agreements or personnel policies.
- c. Retaliation against any employee making a good faith report regarding a violation of this policy is not permitted and could result in the imposition of additional discipline.

General Considerations

- a. Employees are encouraged to use professional judgment at all times with regard to personal use of social networking sites – including but not limited to the posting of any content that identifies or portrays an image or text relating to a fellow employee, colleagues, or the Town.
- b. Employees should strive to be respectful to co-workers, residents or person seeking assistance from the Town.
- c. Always assume that what you post will be seen publicly.
- d. Do not identify other employees as working for the Town.
- e. An employee's public posting could damage his/her ability, or another employee's ability to do their job.
- f. The disclosure of confidential material or remarks which are false, defamatory or otherwise in violation of town policies by an employee on a personal social network site may result in the imposition of discipline up to and including termination.

Pregnant Workers Fairness Act

On July 27, 2017, "An Act Establishing the Massachusetts Pregnant Workers Fairness Act" was signed into law. The Act prohibits workplace and hiring discrimination related to pregnancy, childbirth, or a related condition, including, but not limited to, lactation or the need to express breast milk for a nursing child. The law further requires employers to provide reasonable accommodations in the workplace for expectant and new mothers. It is the Town of Lincoln's policy to comply with the provisions of the Pregnant Workers Fairness Act, including the provision of reasonable accommodations when appropriate.

Under the Act, Town of Lincoln employees have a right to be free from discrimination based upon pregnancy or a condition related to pregnancy. The Town of Lincoln shall not take any adverse action against an employee on the basis of pregnancy or related medical condition, or for requesting or using an accommodation for pregnancy or related medical condition.

Examples of adverse actions include: denying employment opportunities based on pregnancy or related conditions; requiring an employee who is pregnant or has a pregnancy related medical condition to accept an accommodation that the employee chooses not to accept; requiring an employee to take leave if other reasonable accommodation can be provided without undue hardship; making pre-employment inquiry of a job applicant related to pregnancy, childbirth, or a related condition; and, when the need for a reasonable accommodation ceases, failing to reinstate the employee to the original employment status or to an equivalent position with equivalent pay and accumulated seniority, retirement, fringe benefits and other applicable service credits.

Reasonable Accommodations:

An employee working for the Town of Lincoln has a right to reasonable accommodation with respect to pregnancy and/or any condition resulting from pregnancy, so that the employee may perform the essential functions of the job, unless the requested accommodation will cause an undue hardship on the Town of Lincoln.

These accommodations can include, for example: frequent or longer paid or unpaid breaks; time off to recover from childbirth or complications from pregnancy, with or without pay; acquisition or modification of equipment or seating; temporary transfer to a less strenuous or hazardous position; job restructuring and/or modified work schedule; light duty and/or assistance with manual labor; and private non-bathroom space for expressing breast milk.

The Town of Lincoln may request documentation from the employee's health care provider(s) about the need for a reasonable accommodation, except in the cases of requests for: more frequent restroom, food or water breaks; seating; limits on lifting more than 20 pounds; and private non-bathroom space for expressing breast milk.

Contact Assistant Town Administrator with questions about, or requests for reasonable accommodation under, the Pregnant Workers Fairness Act.

EMPLOYEE ACKNOWLEDGEMENT

I acknowledge that I was given a copy of the following policies, and have been given an opportunity to read and ask questions of my supervisor about the content of the policy.

1. Drugs and Alcohol Policy
2. Harassment Policy
3. Affirmative Action/Equal Employment Opportunity Policy
4. Social Networking Policy
5. Pregnant Workers Fairness Act

Employee's Name

Department Name

Employee's Signature

Date

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. Town meeting members and charter commission members are not municipal employees under the conflict of interest law.

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 fire-fighting 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.

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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.

ACKNOWLEDGEMENT OF RECEIPT

I, _____, an employee of _____
(PLEASE PRINT first and last name) (PLEASE PRINT department name)

**acknowledge that I received a copy of the revised November 14, 2016 edition of
the summary of the Conflict of Interest law for municipal employees on**

_____.
(date)