IMPORTANT TAX INFORMATION FOR H-2A WORKERS:

In the U.S., you must report your earnings to the Internal Revenue Service (IRS) by filing a yearly tax return. If you worked in Ohio, you likely also must file a tax return with the state. The government knows who pays taxes because most of us have a Social Security number. H-2A workers who do not have a Social Security number should go to their local Social Security Administration (SSA) office, complete Form SS-5, and submit the necessary documents to the office. Form SS-5 can be downloaded at ssa.gov/forms/ss-5. **pdf**, picked up at any SSA office, or by calling (800) 772-1213 or (800) 325-0778 (TTY)*.

When you file a tax return, the IRS determines if you owe money or are owed a refund. H-2A employers are not required to withhold federal income tax from your wages, and H-2A workers are exempt from U.S. Social Security and Medicare taxes. However, H-2A workers may still owe federal income tax. You can ask your employer to withhold federal income tax. In this case, the employer and worker must agree on the withholding, and the worker must provide a completed Form W-4 to the employer.

*TTY is short for Teletypewriter and is special telecommunication equipment used by people who cannot use a regular phone due to hearing loss or speech impairment. Keep your social security card safe, and never share your social security number with another individual. This number is yours forever. If you lose your social security card, notify the SSA to obtain a replacement.

Not eligible for a social security number? Get an ITIN.

An Individual Taxpayer Identification Number (ITIN) allows workers who are ineligible for a social security number to file an income tax return and take advantage of certain tax credits based on eligibility. The ITIN application is Form W-7. Make sure to follow the instructions very carefully when completing this form. The Form W-7 application, including a renewal, must include a U.S. federal tax return unless you meet an exception to the filing requirements.

If you already have an ITIN, you may need to renew it.

If your ITIN has not been included on a U.S. federal tax return at least once for tax years 2022, 2021, and 2020, then your ITIN expired on December 31, 2023. ITINs with middle digits 70 through 88 (Example: 9XX-88-XXXX) have expired. In addition, ITINs issued before 2013 with middle digits 90 through 99 have expired.

Notices and letters from the Internal Revenue Service (IRS):

If you receive a letter from the IRS, talk to a lawyer or tax expert immediately. You can call the closest Low-Income Tax Clinic or contact the IRS at **(800) 829-1040**.

Toledo Tax Controversy Clinic (419) 684-8822

Legal Aid of Greater Cincinnati (800) 582-2682

Community Legal Aid Services (Akron) (800) 998-9454

Legal Aid of Southeast and Central Ohio (LASCO)

(888) 246-4420 (Columbus) (844) 302-1800 (Rural)

Legal Aid Society of Cleveland (888) 817-3777

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H-2A

Know Your Labor Rights

FREE LEGAL SERVICES

TOLL-FREE: (888) 534-1432

TOLL-FREE (Migrant): (855) 884-9155

INTERNATIONAL: 001-800-649-9085



legalaidline.org

What is an "H-2A" job?

"H-2A" is the name of a program that allows agricultural employers to hire foreign workers on temporary H-2A visas. Before doing so, the employer must first offer jobs to workers who have worked for them in the prior year, then to workers already living in the U.S., and only after they are unable to find qualified U.S. workers they can apply to the H-2A program to hire workers from other countries.

How do you get an "H-2A" job?

Call the OhioMeans Jobs office at **(855) 439-9413** or visit your local OhioMeans Jobs Center. Applying at one of these centers will ensure a record of your application is on file in case you are wrongly denied a job or terminated early. You can also apply directly to the employer or recruiter, but make sure to keep a record of your communication. You can find jobs at El Portal Migrante, a job board for migrant workers, at **www.elportalmigrante.org/en** or visit the U.S. Department of Labor's National Seasonal job locator at **www.seasonaljobs.dol.gov**. You can also check the latest reviews of employers and recruiters at **www.contratados.org/en**. The employment protections available to H-2A workers apply to U.S. workers who are working alongside them and doing the same work. U.S. workers must receive all the following rights and protections.

Recruitment fees are illegal - Do not pay money to get a job.

Recruitment fees are fees that an employer, agent, foreign recruiters, or anyone working on behalf of the employer illegally charges and receives payment from any worker for any costs related to obtaining the H-2A visa. If you are being charged or have paid recruitment fees, you can file a complaint with the U.S. Department of Labor's (DOL) Office of Wage and Hour at **(866) 487-9243**.

Retaliation is illegal!

Seeking help or speaking to legal services or other agencies about a work problem are not grounds for termination. If you face discrimination or are fired for filing a complaint, testifying, exercising your rights in any way, or helping others to do so, contact ABLE at **(419) 930-2555** or LAWO at **(855) 884-9085**.

Workplace Injury:

To learn about injured worker rights, check out these videos from the Ohio Bureau of Workers' Compensation (BWC): **youtu.be/zLNyjebHSt4** and **youtu.be/g9x0ioZoz0s**. You can also call the Ohio BWC at **(800) 644-6292**.

Rights and protections for all workers in Ohio "H-2A" jobs include:

- Receive a copy of the work contract in a language you can understand.
- Be paid at least \$18.18 per hour for work in Ohio in 2024, even if you work on a piece-rate basis.
- Be paid for the time you wait in the field when ready to work, the time it takes to be transported between fields, and any lunch breaks taken during working hours less than 30 minutes long.
- Be paid at least twice monthly at the rate stated in the work contract.
- Be informed, in writing, of all deductions (not otherwise required by law) that will be made from your paycheck.
- Receive an itemized, written statement of earnings for each pay period.
- Be guaranteed employment for at least 75% of the total hours promised in the work contract and paid for 75% of the contract amount if the contract ended without good reason by the employer. You must stay for 100% of the contract in order to be guaranteed the 75% if the employer doesn't end the contract prior to the end date.
- Be reimbursed for transportation costs and meals from the place of recruitment to the place of work upon completing half of the work contract period.
- Be reimbursed for transportation and meals back to the place of recruitment upon completion of 100% of the contract period.
- Free and safe housing at the address identified in your written contract.
- Workers living in employer-provided housing must be given free transportation in a safe vehicle between the housing and the work site.
- Be offered three meals daily or free cooking, kitchen facilities, and grocery access.
- Be covered by WORKERS' COMPENSATION INSURANCE or its equivalent and receive medical attention and paid time off in the case of an injury.
- Tools, supplies, and equipment required to perform work duties should be provided at no cost.
- Employers MUST display a poster about these rights where employees can readily see it.

ATTENTION H-2A WORKERS!

Protect your documents while in the U.S. It is illegal for your employer to withhold your passports or other immigration documents. If you don't like your job, you can quit whenever you wish. However, you must depart the U.S. to avoid immigration consequences. You must leave within 30 days of your employment expiring or your job ending. However, you may apply to stay in the U.S. longer to resolve a labor dispute if you are the victim of a crime while in the U.S. or if you have other grounds for a visa or immigration relief. For example, you may be eligible for "Deferred Action" and work authorization for up to two years while your labor dispute is in progress. For more information on the Deferred Action Program, visit:

www.nilc.org/wp-content/uploads/2023/03/2023_March-NIPNLG-NILC-Worker-FAQ.pdf.