## W-2 Form Electronic Delivery Consent Notice

Cardinal Services Inc. is required by the Internal Revenue Service (IRS) to provide each employee with a W-2 Form that states the employee's compensation and tax withholding amounts for the calendar year on or before January 31st of the following year. Employees will have access to their W-2 statement electronically.

Employers must comply with specific IRS regulations to use electronic W-2's and employees must provide their consent to receive an electronic W-2 instead of a paper copy. This notice contains the required IRS disclosure information and instructions for you to consent to accessing your W-2 electronically instead of a paper copy. If you have any questions regarding this notice or your W-2 Statement, contact Cardinal Services Inc.'s Payroll Department at accountingpf@cardinalstaffing.com.

Please read this entire notice to provide your consent. If you wish to opt out of receiving your W-2 electronically and receive a paper copy, please contact Cardinal Services, Inc.'s Payroll Department at <u>accountingpf@cardinalstaffing.com</u> or (419)893-5400.

As required by the IRS, this consent must be made electronically in a manner that reasonably demonstrates that the employee can access the W-2 in the electronic format in which it will be provided. As an alternative, the consent may be made via e-mail or via a paper authorization <u>if it is confirmed electronically in a manner that demonstrates the employee's ability to access the electronic statement.</u>

To assure compliance with this requirement, employees who wish to receive their W-2 electronically, must have provided Cardinal Staffing Services with a valid email address. When the W-2 is ready, you will receive an email with instructions on how to access the W-2 via ADP's iPay system.

An employee who chooses to receive his/her W-2 statement electronically may withdraw consent. The employee's withdrawal of consent will be effective on the date it is received and Cardinal Services, Inc.'s Payroll Department will confirm by e-mail the effective date of the consent withdrawal. If consent is withdrawn, it will only be effective for those W-2 statements not yet issued.

To withdraw your consent, send an e-mail or written notice to:

Cardinal Staffing Services Attn: Payroll Department 1721 Indian Wood Circle Maumee, Ohio 43537 (419)893-5400 accountingpf @cardinalstaffing.com

In addition, an employee's written request to receive a paper copy will be considered a withdrawal of consent for electronic delivery.

If an employee consents to electronic W-2 access and the access is unable to be made due to a technical problem, the employee will receive a paper copy. If there is any change in how to receive electronic access, employees will be notified immediately via e-mail or written notice. Employees are also required to inform the Payroll Department promptly of any personal address or status changes through email at accountingpf@cardinalstaffing.com, contacting your local Cardinal Staffing Services office, or by written notification.

Electronic W-2 statements will be accessible at least through October 15th of the year following the calendar year applicable for the Form.

You will receive an e-mail notification no later than January 31st with the subject line "Important Tax Return Document Available".

By signing below, I consent to accessing my W-2 electronically.

## **Consent for Electronic Delivery of ERISA Documents**

Cardinal Services Inc. provides you all notices about your employee benefits electronically. Such notices will include (but not be limited to) newsletters, enrollment announcements, Summary Plan Descriptions (SPDs), Summaries of Material Modifications (SMMs), Summary Annual Reports (SARs), general COBRA notices, Summaries of Benefits and Coverage, Health Insurance Marketplace Notices, HIPAA certificates of creditable coverage, 1095c statements, and other related benefit notices.

Each benefit plan in which you enroll has a Summary Plan Description (SPD) that describes the key provisions of the plan. Plan amendments describe any material changes made to the benefit plan since its SPD was originally drafted. A plan's SPD and plan amendments are very important documents.

If you do not have access to a computer through your normal work functions, in order for us to provide you with this opportunity, you must consent to receive Employee Benefit notices electronically by signing the form below.

Prior to consenting, you should understand that:

- When a new benefit notice, announcement, newsletter, SPD or other document is available, you will receive a notification at the email address you provided, with the document.
- You have the right to withdraw your consent to electronic distribution at any time at no charge to you. To withdraw consent, you must notify Cardinal Services Inc.'s HR Department at <u>csi-insurance@cardinalstaffing.com</u> or (419)893-5400.
- If you consent to electronic distribution, you may still request a paper version of any document free of charge by contacting Cardinal Services Inc.'s HR Department at <u>csi-insurance@cardinalstaffing.com</u> or (419)893-5400.
- All benefit notices, including SPDs and plan amendments, will be available via in the following pdf. If you do not have the ability to view this type of file, you should contact

Cardinal Services Inc.'s HR Department at <u>csi-insurance@cardinalstaffing.com</u> or (419)893-5400.

• To withdraw your consent or update your email address, please notify Cardinal Services Inc.'s HR Department at <u>csi-insurance@cardinalstaffing.com</u> or (419)893-5400.

I consent to the electronic disclosure of all Employee Benefit notices, including Summary Plan Descriptions, plan documents, plan amendments and any other benefit notices.

I acknowledge that I have read the "Notice of Electronic Disclosure" and understand that I am entitled to withdraw my consent at any time at no cost to myself. I understand that I have the right to receive paper copies of all Employee Benefit notices, including Summary Plan Descriptions and plan amendments, upon request at no additional charge. I also confirm that I have the ability and the necessary equipment and software to view pdf's.

Benefit information is normally provided to employees electronically via a personal email address provided by employees. By signing this document, you consent to receive information regarding benefits eligibility and enrollment via email. Whether received electronically or in hard copy, it if your responsibility to review and complete the required forms, electing or declining benefits prior to your initial eligibility period expiring. Failure to complete and return the required forms will constitute a waiver of eligible benefits until our next open enrollment period or a HIPAA qualifying event, whichever comes first.